

Company registration number: 06628989

Charity registration number: 1125960

# Freedom Community Alliance Limited

Annual Report and Financial Statements

for the Year Ended 30 June 2024



**WESTCOTTS**

CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS

# **Freedom Community Alliance Limited**

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## **Freedom Community Alliance Limited**

### **Reference and Administrative Details**

**Governing document:** Memorandum and articles of association  
**Constitution:** Company limited by guarantee

**Charity Registration Number** 1125960

**Company Registration Number** 06628989

**Trustees** The charity is incorporated in England and Wales.  
Mr P Ayrton, (Vice Chairman)  
Mr D Clapp, (Treasurer)  
Mr D Halpin  
Ms J Hanson  
Mr D Hunt, (Chairman)  
Mrs C Jones  
Mrs M Kuo, (Resigned 24 June 2024)

**Registered Office** 1 Howard Avenue  
Barnstaple  
Devon  
EX32 8QA

**Auditor** Westcotts (SW) LLP  
47 Boutport Street  
Barnstaple  
Devon  
EX31 1SQ

**Solicitors:** Brewer Harding & Rowe  
The Square  
Barnstaple  
EX32 8LS

**Bankers** Lloyds Bank Plc  
17 Cross Street  
Barnstaple  
EX31 1BE

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2024.

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. In March 2024 the Trustees submitted a resolution to slightly amend the articles of association of the charity and these were accepted by the charity commission and Companies House.

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 and supported by the Operations Manager.

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.

#### **Strategic Review of FCA's Vision, Mission & Values**

In early 2024, the FCA board of trustees began a strategic review of the charity recognising that this had not been done for some years and that its work had evolved significantly since the time of the last review and especially since the covid pandemic of 2020.

Initially, trustees met several times to discuss and create a new version of the Mission, Vision and Values of the charity. Trustees then led focus groups with staff team members to seek their feedback and the revised version was circulated to key partners before the final version was published in May 2024 as detailed below.

#### **FCA Vision, Mission and Values**

**Who we are** - FCA is a Christian Charity based in North Devon that seeks to demonstrate the heart and love of God in our community.

**Our Vision** - is to see the lives of vulnerable and socially excluded people transformed.

**Our Mission** - is to work in partnership with others to meet people at their point of need, in love and without judgement, and to journey with them towards a life of hope.

## Freedom Community Alliance Limited

### Trustees Report (incorporating Directors' report)

#### Year Ended 30 June 2024

**Our Values** - We are a 'values-based' organisation which means that every decision we make will be based on the values that we believe are important. They are:

- **Love** - The bible says that 'God is Love'. This is a love that is not conditional on behaviour. Whilst there may be consequences for choices and behaviour, this will not change how we value that individual.
- **Care & Compassion** - These are at the centre of all that we are. Kindness is not weakness, and we will choose to show kindness.
- **Non-Judgement** - We aim to provide 'a space' where people feel safe and accepted. We recognise that life choices are often an emotional response to trauma or previous hurts.
- **Hope** - We will always strive to believe that things can be better for the individuals we are supporting.

**Our Guiding Principles** - How we will go about implementing our mission and values:

- **Collaborative** - We believe we can achieve so much more together than we can separately and that 'the sum is greater than the individual parts.' We will adopt a 'strength-based approach' where we will seek to overcome the challenges we face using the unique contributions of each member of the team. We will seek to build partnerships with those who can help us fulfil our vision.
- **Person-Centred** - We will aim to create an environment where the views of our staff and clients are heard and valued. So, we will listen first to gain understanding and seek agreed outcomes where possible.
- **Empowering** - We recognise that we are not 'the rescuers' but that it is essential for individuals to own their choices, behaviours and the consequences.
- **Professional** - We recognise the need to provide services and behaviours of a high standard that all can trust in and will strive to achieve this.
- **Responsive** - We will be flexible with our resources to respond effectively to the needs of individuals & community as they emerge, always wanting to be part of a solution.
- **Courageous** - We recognise the challenges involved in our work but will always make decisions with discernment aiming to make the right choice for each situation.
- **Integrity** - We will act with integrity towards everyone we work with, knowing this is essential to build trust. We will also be honest with ourselves in reflecting on how we can do better in each situation. We will use the resources of the charity in a righteous way.
- **Dedicated** - We recognise that the environment we work in is very challenging, but we will not give up and will devote ourselves to the work and to the individuals we are seeking to help.
- **Awareness** - In our efforts to serve well the needs of individuals and our community, we will promote the work of the charity, within the bounds of confidentiality, in order to encourage others to join with us in supporting our work.
- **Generosity** - We will endeavour to be generous with the time, attention and resources we give to people we work with, as well as the opportunities we offer to them.
- **Prayerful** - We believe God cares for this work and every individual we encounter. We believe He wants to direct our paths to be more effective in caring for those who are vulnerable and socially excluded. So, we will seek Him in prayer and encourage other members of the Christian community to join with us in this.

Post year end work has continued in the form of a SWOT analysis on certain key aspects of the charities work resulting in the preparation of a new 3-year draft strategic Plan. In the coming year trustees and the senior management team will devise the operational plan for each 12-month period and will review progress after each year to ensure the stated objectives can be achieved within the 3-year time frame.

# **Freedom Community Alliance Limited**

## **Trustees Report (incorporating Directors' report)**

### **Year Ended 30 June 2024**

#### **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.

During this reporting period The Charity achieved its objectives by providing a range of services from The Freedom Centre, Freedom Housing properties and through our work with vulnerable people in the community. Our services were broken down into 4 core areas:

#### **1. Day Centre Services** - Based at the Freedom Centre

**The goal:** Provide a safe place where vulnerable clients can access 'joined up' support to meet their immediate needs and to provide a gateway to other essential ongoing support to enable clients to journey towards a more positive and purposeful life.

#### **2. Enhanced Rough Sleeper Outreach**

**The goal:** Provide targeted identification of rough sleepers and joined-up support with the aim of bringing individuals off the street and into a housing pathway. In the case of entrenched rough sleepers (without recourse to public funds, no local connection, unwilling or too chaotic to house) - to provide regular welfare checks and support to ensure their essential needs are met and their wellbeing is maintained.

#### **3. Housing**

**The goal:** To provide safe, good-quality housing to those who may otherwise be homeless with person centred support to give the very best opportunity for individuals to achieve sustainable, independent living.

#### **4. Recovery Housing**

**The goal:** Provide a safe, supportive structured community environment that gives individuals the very best opportunity to strengthen their journey of recovery towards a fulfilled life of purpose and hope free from substance misuse.

The Charity experienced another incredibly busy year and continues to feel the impact of the cost-of-living crisis. This is not only affecting the organisation but also the many vulnerable people for whom the services of the Freedom Centre are a lifeline.

During the year the following services have been delivered.

- Open access Day Centre for Homeless and Vulnerable Individuals.
- Street outreach services engaging with rough sleepers, providing welfare checks and helping them off the street and into accommodation.
- Management and oversight of a multi-agency facility working with rough sleepers and those vulnerably housed across North Devon.

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

- Supported accommodation for men affected by homelessness linked to the North Devon Housing Hub.
- Next Steps accommodation for residents who have longer term support needs.
- Female only supported accommodation.
- Emergency, temporary accommodation for rough sleepers in place of night shelter provision.
- 4 Rough Sleeper Pods located inside the Freedom Centre for Rough Sleepers with overnight welfare / security support and support to the residents of 4 external Pods located in the community.
- Recovery accommodation for those with a history of addiction who require the protection of drug / alcohol free, safe accommodation.
- Rough sleeper navigator services linked to North Devon Councils enhanced rough sleeper outreach team as part of the Governments Rough Sleeper Strategy.
- Specialist Nurse and GP health services delivered in partnership with the NHS and local primary care network.
- Gym facilities with the support of a fully qualified gym instructor.
- Access to free counselling

The above projects and services have provided essential and life changing support to some of the most vulnerable and socially excluded individuals in North Devon.

Outcomes from the above services include: -

- Improved health and wellbeing.
- Reduction in the number of people rough sleeping through the provision of appropriate accommodation.
- Reduced revolving door clients through dedicated, person-centred navigator support.
- Reduced health inequalities for some of the most marginalised people in our community.
- Sustained recovery for those with a history of addiction.
- Fewer offenders returning to crime as a result of early intervention and accommodation on release from prison.
- Improved prospects for those who have regained hope for the future.

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

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

#### **Achievements and performance**

##### **Freedom Centre Activities including the Day Centre**

The team at the Freedom Centre is made up of staff from North Devon Council, Freedom Community Alliance, Devon Partnership Trust, NHS Trust, North Devon Primary Care Network, Police, Probation and Together Drug & Alcohol Services. Additionally, during the year DWP were involved by providing a dedicated monthly clinic for the clients.

This multi-disciplinary team have continued to be at the forefront of responding to both national and local initiatives. These have included but are not limited to; daily outreach and bringing rough sleepers off the streets and into appropriate accommodation; flu and covid vaccination clinics for hard-to-reach clients; severe weather interventions during the summer and winter months; responses to the cost of living crisis through the creation of a warm space for rough sleepers; assistance with the annual rough sleeper count and participation in regular quarterly hot spot rough sleeper counts.

The government's strategy, **'Ending Rough Sleeping for Good'** was published in September 2022 and focused on a "four-pronged approach" of prevention, intervention, recovery and integration and highlighted the importance of a joined-up transparent approach between partners. This year was year 4 of the RSI programme 'Rough Sleeper Initiative' which had been committed until March 2025. FCA have again been an integral partner to the North Devon RSI Programme with most of the work being based and delivered from The Freedom Centre creating a one stop shop for rough sleepers.

Contracts were held to deliver navigator services, emergency temporary accommodation, supported accommodation for men and women, longer term accommodation and in-reach / outreach support.

The year saw increased presentations of people rough sleeping and noticeably the complexity of presentations was higher than ever before. To meet this changing need we have had to constantly look at the provision in place and make changes to keep pace with demand. The most significant change has been the need to increase the number of emergency accommodation beds for North Devon Council and adapt the supported accommodation to cater for a higher complexity of need.

The open access hours of the Day Centre continued from 11.30am – 1.30pm Monday to Thursday. This allowed time for the team to undertake early morning outreach, daytime outreach, breakfast for the pod residents, private appointments before and after the day centre and provide support to those in accommodation.

This mixture of open access sessions and time for pre booked appointments has worked well and has continued throughout the year with no intention to revert to the longer open access sessions. The arrangement provides the scope for members of the team to be involved in numerous other activities away from the day centre and as a result we have become more productive and effective in our day-to-day work.

Our aim during the open access sessions is to meet people at their point of felt need. Every visitor is met, welcomed, and offered a hot drink and a hot meal. After a shower and clean clothes if needed, a friendly chat with one of our team identifies other ways we can help including accommodation, advocacy, debt or benefits advice, nurse, in-house GP clinic, mental health or addiction support, or use of a phone or computer. We also have a gym on site and our team can access instant support from the integrated multi-agency team.



## Freedom Community Alliance Limited

### Trustees Report (incorporating Directors' report)

#### Year Ended 30 June 2024

By adopting a needs-led approach we look to meet the changing needs of every individual, by offering transformative change for the homeless, and a safety net for the vulnerable, preventing people struggling with the cost of living from slipping into homelessness.

The table below shows some statistics for the year ending 30th June 2024 compared to the previous year ending 30th June 2023. The majority of the figures show an increase in activity compared to the previous year.

<b>This year</b>	<b>Description</b>	<b>Last Year</b>	<b>% Up or Down</b>
10,877	Individual visits to the Freedom Centre	9,107	UP 19%
488	Separate clients engaged in services	451	UP 8%
6,686	No of Lunches provided	6,645	UP 1%
383	No of clothing donations given out	467	DOWN 18%
848	No of showers provided to rough sleepers	598	UP 41%
837	No of medical interventions from health staff	502	UP 66%
620	No of food parcels given out	1205	DOWN 48%
182	No of times computers used by clients	123	UP 48%
511	No of Breakfasts served	182	UP 180%
233	No of free laundry, service washes for clients	82	UP 184%
216	No of times phones used by clients	207	UP 4%
263	Gym Visits (only Jan to June 24)	N/A	

#### Rough Sleeper Pods within the Freedom Centre

The rough sleeping PODS within the Freedom Centre opened on 3rd May 22 so have now been operational for a little over 2 years. They have proved to be a tremendous asset and resource in accommodating those who would be difficult to accommodate elsewhere until more detailed assessments have been undertaken. They also provide periods of respite off the street for some of those who choose to rough sleep. Below are some statistics for the year ending 30th June 2024.

- The 4 pods provided 904 nights of safe, secure accommodation during the year.
- Allowing for a couple of periods of downtime they averaged 82 nights of accommodation each month.
- There were 58 placements made to 49 different individuals during the year.
- 6 individuals used the pods on more than one occasion often as respite from rough sleeping.
- The average stay per person was 16 nights.
- The longest stay for a single person was 104 nights and the shortest was 1 night.
- Of the 49 different individuals who stayed in the pods, 36 moved on into a next stage accommodation solution of which 22 were with Freedom and 14 were with other specialist providers.

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

The pods within the Freedom Centre are covered by overnight welfare security staff and are available for clients to access from 8pm to 8am in the summer and 6pm to 8am in the winter. At 8am breakfast is served for those who want it, and this has proved to be great time to engage with clients over coffee and toast.

With the welfare security staff on site, we have been able to accommodate individuals that could not have been accommodated elsewhere for a variety of safety reasons.

#### **Additional Health Contributions from the Nurse and GP**

The invaluable services of the full time Homeless Inclusion Health Nurse and the weekly GP surgery have been recognised outside of North Devon, resulting in a competitive tender process to commission the service. The existing providers of the service were successful in their bid and a new service linked to the clocktower surgery in Exeter was launched in Sept 2024, securing this bespoke health service for rough sleepers for the foreseeable future. The results and outcomes have been amazing, and the use of the service has continued to thrive beyond the year end. Integrating these health services into the outreach team and housing provision provided by Freedom has been an overwhelming success. The team are reducing the health inequalities for some of the most vulnerable and marginalised people in our community.

Feedback from those involved highlights the huge benefits of these health services being based within a homelessness setting rather than a mainstream GP practice. Engagement with this hard-to-reach client group has increased and improved health provision is being seen. Routine health conditions are being diagnosed and treated that would previously have been undiagnosed. Health outcomes are improving, and the service has been able to be designed around the needs of the client with longer than normal appointment times, flexibility around attendance reducing no shows and, in many cases, taking services to the clients on the streets or into the accommodation provision.

#### **Freedom Housing - Temporary Accommodation & Supported Accommodation for those with identified support needs.**

The environment in which we are operating has changed significantly in recent years and this has prompted us to continually look at what we are offering to ensure it is fit for purpose and meeting the local need. North Devon is one of the most economically disadvantaged and least accessible areas of Devon, served by the most remote acute hospital in mainland UK. Barnstaple is the regional capital, providing a hub of services but also boasts 2 of the 3 most deprived wards in Devon and in the top 10% of the IMD - two of which flank the Freedom Centre.

More recently, a local housing crisis driven by the booming post-pandemic tourist trade has resulted in very poor availability of housing stock. Private rentals are in very short supply and unaffordable for those on the lowest incomes. A lack of affordable or social housing has led to a direct increase in homelessness in the local community.

Having provided supported housing for many years, we are firmly of the opinion that one size does not fit all and in response to the changing environment we have developed a range of accommodation solutions that better meet the needs of North Devon. These changes have been developed through co-production and consultation with partners and service users and have varying degrees of flexible tolerance that gives residents the best chance of sustaining their accommodation and reducing evictions.

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

We operate our housing provision with a team of support workers who each carry a caseload of clients. Caseloads vary depending on the support needs of the individual and each resident will have a personal support plan that is co-produced with their support worker. We use the nationally recognised 'In-Form' case management system to record interventions and details of resident support sessions and the Outcome Star to track progression and outcomes.

Adopting a flexible tolerance policy means that we can better support people who have complex needs, such as active addiction, mental ill health, or a history of offending. The principle behind this is trying to reduce the barriers people face in accessing appropriate safe accommodation. We believe that our flexible tolerance approach is helping to stop the revolving door of repeated homelessness, and is enabling people to remain housed, supported, and safe.

A 2019 study by Public Health England found that 42% of all those rough sleeping had drug or alcohol misuse or dependency challenges, and 50% also had mental health needs. Furthermore, studies report high prevalence of adverse childhood experiences (ACEs) and trauma among people with experience of homelessness, both of which are life-altering and have long term health consequences into adulthood.

Flexible tolerance is not a new model, in fact, it is what most people would say is a 'common sense' approach, however in our experience it is not how most services operate. When people are displaying challenging behaviour, we look at the person, assess their situation, their background, and try to work towards a suitable outcome using a holistic approach. In recent years we have added the opportunity of counselling as part of the support on offer and through a successful funding bid these services will continue in the coming year.

We work closely with partners to ensure the correct support and guidance is in place for each resident. However, restrictions on external services often means that the wrap around support is not as robust as it could or should be. Our staff work flexibly, innovatively, and without judgement with clients to promote recovery.

During this reporting period our accommodation options included:

- Rough Sleeper Pods inside the Freedom Centre with overnight welfare / security support.
- Emergency Temporary Accommodation on behalf of North Devon Council.
- Female - gender specific supported accommodation.
- New mixed supported accommodation for those who feel mixed is better for them.
- Male only supported accommodation.
- Next steps accommodation for those with longer term support needs.
- Recovery focussed and abstinence based supported accommodation.
- Although not provided by us we also provide support to 4 external rough sleeper pods.

At the end of this financial year, we were supporting 51 units of accommodation made up of 43 beds in shared accommodation across 11 different properties and 8 rough sleeper pods.

The breakdown of the accommodation changes from time to time and is now split as follows:

- 8 rough sleeper pods
- 9 beds of supported accommodation
- 2 beds of female only accommodation
- 12 beds of next steps accommodation
- 11 beds of temporary accommodation
- 9 beds of recovery accommodation

## Freedom Community Alliance Limited

### Trustees Report (incorporating Directors' report)

#### Year Ended 30 June 2024

All referrals to our accommodation are received through the Northern Devon Housing Hub which is chaired by North Devon Council. Having created different forms of accommodation we now have our own housing pathway which provides progression opportunities and also step-up and step-down options according to circumstances, need or sometimes choice by residents.

The impact of these changes over the last couple of years means that we can help a broader range of clients and a wider presentation of need. Only a few years ago in 2021/22 we helped 38 different people in our accommodation, however, in this period we accommodated 111 different people.

Analysis of the data shows.

No of accommodation placements in houses	101
No of accommodation placements in the Freedom Centre pods	58
Total combined no of accommodation placements in the year	159
Number of unique individuals accommodated in houses	84
Number of unique individuals accommodated in Freedom Centre pods	49
Total no of unique individuals accommodated in houses and pods	111
House Data	
% of placements in temporary Accommodation 49 out of 101	49%
% of placements in supported accommodation 28 out of 101	28%
% of placements in next steps accommodation 11 out of 101	11%
% of placements in recovery accommodation 13 out of 101	13%
% of male residents	92%
% of female residents	8%
% of residents between the age of 18 – 35	40%
% of residents between the age of 36 – 55	40%
% of residents aged 56 and over	20%

**159 combined accommodation placements for 111 different people is more than any previous year.**

As at 30th June 2024 i.e. the end of this reporting period: -

- 40 of our 43 beds within properties were occupied. Therefore 40 of the 101 accommodation placements in this period were doing well, sustaining their accommodation, and working towards their goal of independence.

- Of the 61 remaining placements during the year we can evidence the following move of reasons.

## Freedom Community Alliance Limited

### Trustees Report (incorporating Directors' report)

Year Ended 30 June 2024

RESIDENT MOVE ON REASON		
Moved into Social Housing	9	15%
Moved into Private Rented	5	8%
Moved from TA into Supported Accommodation	17	28%
Moved in with Family, Partner or Friend	3	5%
Returned to Rough Sleeping	0	0%
Returned to other Temp Accommodation	1	2%
Moved to other Specialist Accommodation	11	18%
Abandonment - Status not known	1	2%
Sofa Surfing	1	2%
Eviction – Violence	0	0%
Eviction – Other	7	11%
Prison	5	8%
Deceased	1	2%
Total	61	100%

The 5 negative prison outcomes and the 1 deceased are outside of our control therefore to evidence only 9 negative outcomes from the remaining 95 placements represents a success rate of over 90% in the accommodation for the year.

We operate our housing provision with a strong focus on local need which is constantly assessed and re-assessed, ensuring that it not only meets the objectives of the charity but also makes a positive impact into the community of North Devon. Properties are secured in three ways. The first is through our longstanding partnership with Green Pastures, who have purchased properties that we lease on a long-term basis. The second is through Private Sector Leasing from private landlords for typically 3-5 years and the third introduced this year is that we have acquired a property of our own with the assistance of a grant and a mortgage. This was made possible following a successful bid to the governments 'Night Shelter Transformation Fund.'

Operating this way enables us to remain flexible, adaptable and able to quickly respond to local demand. During this reporting period, demand remained high with an average occupancy level in the region of 90%. In most cases, void periods were used to carry out essential repairs and maintenance in the rooms.

Analysis from this reporting period shows a high level of success, with a number of residents positively progressing through a housing pathway. Residents from Pods and temporary accommodation were moving into supported accommodation and residents from supported accommodation were moving into their own independent accommodation.

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

With North Devon facing a housing CRISIS we can't escape the fact that this is having a direct impact on the move on or progression options for many of our clients. Historically, the Private Rented Sector would have been the predominant move on option for many but, with reducing supply and increased demand, private rented accommodation has become difficult to source for this client group. The main move on option is now social housing, through Devon Home Choice, but again this has a limited supply, strict criteria, and often lengthy waiting times for those who are successful. The impact of this is that residents are staying longer in our accommodation before moving on and it is not uncommon for some residents to be with us for up to 2 years before moving to their own independent accommodation.

#### **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 Include Devon CIC, specialist substance misuse worker through Together Drug & Alcohol Services, a GP also through Include Devon CIC, a police sergeant from Devon & Cornwall Police and a team of welfare security staff from M5 Security Services. Although not based at the Centre DWP staff also attend and delivery regular clinics for the clients.

We continue to attend the monthly Northern Devon Housing Hub which is a collection of statutory and voluntary sector partners which include North Devon Council, Torridge District Council, Police, Probation, Sanctuary Housing, Alabare, Encompass South West, Adult Social Care, 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.

The level of integration with our partners provides an enhanced service to clients and we will look to continue building on this over the next 12 months.

#### **Public benefit**

All activities of the Charity are focused on delivering benefits to the community of North 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 extend 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.

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

#### **Contribution of Volunteers**

The main areas where volunteers can support our work is within the clothes store, collecting food donations and helping to prepare and serve the daily meal within the day centre. At the current time we are supported by approximately 20 volunteers a week.

#### **Management of Risk**

The trustees actively monitor risks to the charity.

The trustees have identified that the main risks to the charity are:

- Cost of living crisis - A head office and 12 additional properties all experiencing increased operating costs.
- Our Day to Day work with vulnerable adults who present with multiple and complex needs. The risk of death through overdose is never far away from many of our clients.
- Short term funding streams.

The trustees seek to mitigate risks by:

- Review of room hire charges and rent calculation spreadsheets to mitigate cost increases.
- All policies and procedures are reviewed and updated on a regular basis.
- Risk assessments are maintained.
- Incident reports and near misses are an agenda item at all Trustees meetings to ensure that any learnings are communicated to Staff.
- DBS checks carried out on all staff, Trustees and appropriate volunteers.
- Appropriate and adequate insurance cover is also maintained.

#### **Financial Review and Results**

The charity has continued its focus on developing a broader and more diverse range of income generation to ensure that services are sustainable without a heavy reliance on any one source of funding. Our Income for this period consisted of:

- Rental income from housing benefit generated through Freedom Housing Properties
- Contracts for the provision of services to North Devon Council.
- Room hire and desk space income from partners working from The Freedom Centre.
- Grant income from government bodies including MHCLG Ministry of housing communities and local government.
- Grant Income from large and small grant making trusts.
- Specific 'Cost of living' grant funding targeted to support those most in need.
- Support from the wider Freedom organisations
- 'Friends of Freedom' regular donation support programme
- Other gifts & donations

We have continued to invest resources in fundraising, specifically bid writing to grant making trusts which continues to produce a steady supply of restricted and unrestricted funding.

During the year the Company's total income was £1,058,258 (2023 £1,251,937) of which restricted funds comprised £192,844 (2023 £442,707). Total expenditure was £1,026,457 (2023 £1,033,020).

## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

As at 30 June 2024 the Trustees held a General Fund made up of unrestricted funds which are not designated and are freely available of £0.

The trustees have designated the following funds

- The Trustees' target is to ensure the charity has a reserve to cover Running Costs, at least cover the working capital requirements of 4 weeks' housing benefit plus between four to six month's non-housing related expenditure to meet general running costs and ensure ongoing operations are sustainable. At 30th June 2024 designated fund held represented 4.59 months which is within the target range but £56,060 below six months non-housing related expenditure.
- The trustees have designated a fixed asset reserves equal to the net book value of fixed assets less the amount of the mortgage secured to purchase the house in Pulchrass Street which is not available to fund expenditure of £249,812.
- The trustees have taken the £47,500 New and Expanded Initiatives fund back into general funds.

The trustees hold restricted reserves of £114,110.

#### **Reserves Policy**

The Trustees' target is to ensure the charity has a reserve to cover Running Costs, at least cover the working capital requirements of 4 weeks' housing benefit plus between four to six month's non-housing related expenditure to meet general running costs and ensure ongoing operations are sustainable.

#### **Going concern statement**

The trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Freedom Community Alliance Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and



## **Freedom Community Alliance Limited**

### **Trustees Report (incorporating Directors' report)**

#### **Year Ended 30 June 2024**

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 3 March 2025 and signed on its behalf by:



Mr D Hunt  
Trustee

## **Freedom Community Alliance Limited**

### **Independent Auditor's Report to the Members of Freedom Community Alliance Limited**

#### **Opinion**

We have audited the financial statements of Freedom Community Alliance Limited (the 'charity') for the year ended 30 June 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

## **Freedom Community Alliance Limited**

### **Independent Auditor's Report to the Members of Freedom Community Alliance Limited**

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

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Trustees Report (incorporating Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report (incorporating Directors' report) has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report (incorporating Directors' report).

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 14 and 15), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## **Freedom Community Alliance Limited**

### **Independent Auditor's Report to the Members of Freedom Community Alliance Limited**

#### **Auditor responsibilities for the audit of the financial statements**

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The Charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The Trust is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of charity legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

## Freedom Community Alliance Limited

### Independent Auditor's Report to the Members of Freedom Community Alliance Limited

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

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

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Williams FCA DChA  
Senior Statutory Auditor  
Westcotts (SW) LLP  
47 Boutport Street  
Barnstaple  
Devon  
EX31 1SQ

Date: 28 March 2024

## Freedom Community Alliance Limited

### Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	140,733	192,844	333,577	427,493
Charitable activities	4	684,860	-	684,860	751,094
Investment income	5	2,833	-	2,833	578
Other income	6	36,988	-	36,988	72,772
Total income		<u>865,414</u>	<u>192,844</u>	<u>1,058,258</u>	<u>1,251,937</u>
<b>Expenditure on:</b>					
Raising funds	7	(11,526)	-	(11,526)	(13,570)
Charitable activities	8	(843,695)	(171,236)	(1,014,931)	(1,019,450)
Total expenditure		<u>(855,221)</u>	<u>(171,236)</u>	<u>(1,026,457)</u>	<u>(1,033,020)</u>
Net income		10,193	21,608	31,801	218,917
Transfers between funds		<u>30,666</u>	<u>(30,666)</u>	<u>-</u>	<u>-</u>
Net movement in funds		40,859	(9,058)	31,801	218,917
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>437,285</u>	<u>123,168</u>	<u>560,453</u>	<u>341,536</u>
Total funds carried forward	21	<u>478,144</u>	<u>114,110</u>	<u>592,254</u>	<u>560,453</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 21.

The notes on pages 23 to 37 form an integral part of these financial statements.

# Freedom Community Alliance Limited

(Registration number: 06628989)  
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	15	394,840	410,684
<b>Current assets</b>			
Debtors	16	72,499	71,011
Cash at bank and in hand	17	<u>377,083</u>	<u>290,732</u>
		449,582	361,743
<b>Creditors: Amounts falling due within one year</b>	18	<u>(111,144)</u>	<u>(66,521)</u>
<b>Net current assets</b>		<u>338,438</u>	<u>295,222</u>
<b>Total assets less current liabilities</b>		733,278	705,906
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(141,024)</u>	<u>(145,453)</u>
<b>Net assets</b>		<u>592,254</u>	<u>560,453</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		114,110	123,168
<b>Unrestricted income funds</b>			
Unrestricted funds		-	128,075
Designated funds - running costs		228,332	47,500
Designated funds - fixed assets		<u>249,812</u>	<u>261,710</u>
Total unrestricted funds		<u>478,144</u>	<u>437,285</u>
<b>Total funds</b>	21	<u>592,254</u>	<u>560,453</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 20 to 37 were approved by the trustees, and authorised for issue on 3 March 2025 and signed on their behalf by:



Mr D Hunt  
Trustee

The notes on pages 23 to 37 form an integral part of these financial statements.

## Freedom Community Alliance Limited

### Statement of Cash Flows for the Year Ended 30 June 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		31,801	218,917
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	57,325	42,373
Investment income	5	(2,833)	(578)
Loss on disposal of fixed assets held for the charity's own use	11	1,094	6,449
		<u>87,387</u>	<u>267,161</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	16	(1,488)	23,810
Increase in creditors	18	7,431	14,989
Increase/(decrease) in deferred income	19	36,709	(34,417)
Net cash flows from operating activities		<u>130,039</u>	<u>271,543</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	2,833	578
Purchase of tangible fixed assets	15	(42,658)	(278,730)
Sale of tangible fixed assets		83	400
Net cash flows from investing activities		<u>(39,742)</u>	<u>(277,752)</u>
<b>Cash flows from financing activities</b>			
Value of new loans obtained during the period		-	150,000
Repayment of loans and borrowings	18	(3,946)	(1,026)
Net cash flows from financing activities		<u>(3,946)</u>	<u>148,974</u>
Net increase in cash and cash equivalents		86,351	142,765
Cash and cash equivalents at 1 July		<u>290,732</u>	<u>147,967</u>
Cash and cash equivalents at 30 June		<u><u>377,083</u></u>	<u><u>290,732</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 23 to 37 form an integral part of these financial statements.



## **Freedom Community Alliance Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2024**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Howard Avenue  
Barnstaple  
Devon  
EX32 8QA

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Freedom Community Alliance Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the entity.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## **Freedom Community Alliance Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2024**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

## **Freedom Community Alliance Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2024**

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Tangible fixed assets**

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	5% straight line
Leasehold property	5-10% straight line
Motor vehicles	25% reducing balance
Furniture and equipment	10 - 33% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

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

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations	69,649	16,431	86,080
Legacies	1,525	-	1,525
Gift aid reclaimed	4,803	113	4,916
Grants, including capital grants;			
Grants	64,756	176,300	241,056
	<u>140,733</u>	<u>192,844</u>	<u>333,577</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations	43,991	3,799	47,790
Gift aid reclaimed	3,721	-	3,721
Grants, including capital grants;			
Grants	18,155	357,827	375,982
	<u>65,867</u>	<u>361,626</u>	<u>427,493</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Housing Benefit & Resident's Contributions	539,347	539,347
Contractual Income for Housing Support Services	145,513	145,513
	<u>684,860</u>	<u>684,860</u>

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Housing Benefit & Resident's Contributions	604,251	-	604,251
Contractual Income for Housing Support Services	65,762	81,081	146,843
	<u>670,013</u>	<u>81,081</u>	<u>751,094</u>

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 5 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	2,833	2,833
	Unrestricted funds General £	Total 2023 £
Interest receivable on bank deposits	578	578

#### 6 Other income

	Unrestricted funds General £	Total 2024 £
Other income	8,984	8,984
Rental income	27,921	27,921
Gains on sale of tangible fixed assets for charity's own use	83	83
	36,988	36,988
	Unrestricted funds General £	Total 2023 £
Other income	9,703	9,703
Rental income	63,069	63,069
	72,772	72,772

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 7 Expenditure on raising funds

	Unrestricted funds General £	Total 2024 £
Costs of raising donations and legacies		
Fundraising costs	11,494	11,494
Costs of trading activities		
Warehouse costs	32	32
	<u>11,526</u>	<u>11,526</u>
	Unrestricted funds General £	Total 2023 £
Costs of raising donations and legacies		
Fundraising costs	13,503	13,503
Cost of trading activities		
Warehouse costs	67	67
	<u>13,570</u>	<u>13,570</u>

#### 8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Direct costs		587,193	146,433	733,626
Grant funding of activities	10	4,120	-	4,120
Allocated support costs	9	<u>252,382</u>	<u>24,803</u>	<u>277,185</u>
		<u>843,695</u>	<u>171,236</u>	<u>1,014,931</u>
	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Direct costs		565,007	203,996	769,003
Grant funding of activities	10	920	-	920
Allocated support costs	9	<u>236,790</u>	<u>12,737</u>	<u>249,527</u>
		<u>802,717</u>	<u>216,733</u>	<u>1,019,450</u>

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 9 Analysis of support costs

##### Support costs allocated to charitable activities

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Management and finance staff	91,631	97,239
Rent & related landlord costs	62,132	43,067
Insurance	13,803	18,125
Heating & Lighting	10,145	7,560
Computer & software	5,704	7,819
Irrecoverable VAT	17,832	13,256
Auditors fees	8,480	7,746
Depreciation	58,501	48,822
Other support costs	8,957	5,893
	<u>277,185</u>	<u>249,527</u>

#### 10 Grant-making

##### Analysis of grants

	<b>Grants to institutions</b>	
	<b>2024 £</b>	<b>2023 £</b>
<b>Analysis</b>		
Grants paid	<u>4,120</u>	<u>920</u>

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 11 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Loss on disposal of tangible fixed assets	1,094	6,449
Depreciation of fixed assets	57,324	42,373

#### 12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year in respect of their role as Trustee. Note 24 includes all related party transactions including details of remuneration paid to Trustees in respect of their employment.

No trustees have received any reimbursed expenses from the charity during the year.

#### 13 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	450,895	424,722
Social security costs	28,849	24,030
Pension costs	6,938	5,722
	486,682	454,474

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024	2023
	No	No
Charitable activities and related support staff	29	31

No employee received emoluments of more than £60,000 during the year.

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 £57,794 (2023 £53,420).



## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 14 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	6,925	6,800
<b>Other fees to auditors</b>		
All other non-audit services	1,555	946

#### 15 Tangible fixed assets

	Freehold Property £	Leasehold property £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 July 2023	217,228	262,200	330,043	32,519	841,990
Additions	1,201	-	41,457	-	42,658
Disposals	-	(3,515)	(18,834)	-	(22,349)
At 30 June 2024	218,429	258,685	352,666	32,519	862,299
<b>Depreciation</b>					
At 1 July 2023	1,086	170,810	251,474	7,936	431,306
Charge for the year	4,345	14,683	32,430	5,867	57,325
Eliminated on disposals	-	(2,622)	(18,550)	-	(21,172)
At 30 June 2024	5,431	182,871	265,354	13,803	467,459
<b>Net book value</b>					
At 30 June 2024	212,998	75,814	87,312	18,716	394,840
At 30 June 2023	216,142	91,390	78,569	24,583	410,684

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 16 Debtors

	2024 £	2023 £
Trade debtors	321	14,941
Prepayments	26,669	19,602
Accrued income	45,509	36,468
	<u>72,499</u>	<u>71,011</u>

#### 17 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>377,083</u>	<u>290,732</u>

#### 18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	25,016	18,535
Pulchrass Street Mortgage	4,004	3,521
Other taxation and social security	13,635	12,116
Accruals	12,864	13,433
Deferred income	55,625	18,916
	<u>111,144</u>	<u>66,521</u>

	2024 £	2023 £
Deferred income at 1 July 2023	18,196	53,333
Amounts released from previous periods	(18,196)	(53,333)
Resources deferred in the period	<u>55,625</u>	<u>18,916</u>
Deferred income at year end	<u>55,625</u>	<u>18,916</u>

#### 19 Creditors: amounts falling due after one year

	2024 £	2023 £
Pulchrass Street Mortgage	<u>141,024</u>	<u>145,453</u>

The mortgage is secured against 24 Pulchrass Street, Barnstaple.

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 20 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
<b>Other</b>		
Within one year	208,309	215,817
Between one and five years	650,984	666,663
After five years	812,694	982,396
	<u>1,671,987</u>	<u>1,864,876</u>

#### 21 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>					
General Funds	<u>128,075</u>	<u>865,331</u>	<u>(796,720)</u>	<u>(196,686)</u>	<u>-</u>
<b>Designated Reserves</b>					
New and Expanded Initiatives	47,500	-	-	(47,500)	-
Running Costs	-	-	-	228,332	228,332
Fixed Assets	<u>261,710</u>	<u>83</u>	<u>(58,501)</u>	<u>46,520</u>	<u>249,812</u>
	<u>309,210</u>	<u>83</u>	<u>(58,501)</u>	<u>227,352</u>	<u>478,144</u>
<b>Total unrestricted funds</b>	<u>437,285</u>	<u>865,414</u>	<u>(855,221)</u>	<u>30,666</u>	<u>478,144</u>
<b>Restricted funds</b>					
Housing & Homeless	26,184	5,660	(3,848)	(11,178)	16,818
Day Centre Core Cost	44,382	116,901	(110,170)	(9,065)	42,048
Other	12,739	20,133	(8,452)	(10,423)	13,997
Night Shelter Transformation	<u>39,863</u>	<u>50,150</u>	<u>(48,766)</u>	<u>-</u>	<u>41,247</u>
	<u>123,168</u>	<u>192,844</u>	<u>(171,236)</u>	<u>(30,666)</u>	<u>114,110</u>
<b>Total funds</b>	<u>432,378</u>	<u>192,927</u>	<u>(229,737)</u>	<u>196,686</u>	<u>592,254</u>

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>					
General Funds	45,525	809,138	(767,465)	40,877	128,075
<b>Designated Reserves</b>					
New and Expanded Initiatives	47,500	-	-	-	47,500
Fixed Assets	181,176	92	(48,822)	129,264	261,710
	228,676	92	(48,822)	129,264	309,210
<b>Total unrestricted funds</b>	274,201	809,230	(816,287)	170,141	437,285
<b>Restricted funds</b>					
Housing & Homeless	52,213	1,756	(764)	(27,021)	26,184
Day Centre Core Cost	596	84,600	(40,814)	-	44,382
Other	14,526	137,581	(139,368)	-	12,739
Night Shelter Transformation	-	218,770	(35,787)	(143,120)	39,863
	67,335	442,707	(216,733)	(170,141)	123,168
<b>Total funds</b>	341,536	1,251,937	(1,033,020)	-	560,453

## **Freedom Community Alliance Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2024**

#### **Unrestricted funds**

##### General Fund

General funds are unrestricted free reserves receivable or generated for the objectives of the charity, without further specific purpose and which the charity may use for its purposes at its discretion.

##### New and Expanded Initiatives

Designated fund, designated for New and Expanded Initiatives which has been taken back into the general fund.

##### Fixed assets

Designated fund equal to the net book value of fixed assets, less the amount of the mortgage secured to purchase the house in Pulchrass Street, which is not available to fund expenditure.

##### Running costs

Designated fund to ensure the charity has a reserve to cover Running Costs, covering, at least, the working capital requirements of 4 weeks' housing benefit, plus between four to six month's non-housing related expenditure to meet general running costs and ensure ongoing operations are sustainable.

#### **Restricted funds**

##### Housing & Homeless

Grants and gifts received for buying or refurbishing any of the properties and other costs of housing.

##### Day Centre Core Cost

Grants and gifts received for core costs of the Freedom Centre.

##### Other

Grants and gifts received for other costs, including training, education and life skills development and other costs.

##### Night shelter transformation

Restricted revenue grant from DLUHC under the government's Night Shelter Transformation Fund towards support costs, welfare security visits and small property improvements towards 8 beds of accommodation in place of night shelter provision.

#### **Transfers between funds**

Transfers from restricted funds to unrestricted funds represent capital and other grants for the purchase of fixed assets which have been spent on the agreed fixed assets, the amounts capitalised have been transferred to the Designated Fixed Asset reserve. Transfers from the General Fund are in respect of the designations made by the trustees.

## Freedom Community Alliance Limited

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	394,840	-	394,840
Current assets	335,472	114,110	449,582
Current liabilities	(111,144)	-	(111,144)
Creditors over 1 year	(141,024)	-	(141,024)
Total net assets	<u>478,144</u>	<u>114,110</u>	<u>592,254</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Tangible fixed assets	410,684	-	410,684
Current assets	238,575	123,168	361,743
Current liabilities	(66,521)	-	(66,521)
Creditors over 1 year	(145,453)	-	(145,453)
Total net assets	<u>437,285</u>	<u>123,168</u>	<u>560,453</u>

#### 23 Analysis of net funds

	At 1 July 2023 £	Cash flows £	At 30 June 2024 £
Cash at bank and in hand	290,732	86,351	377,083
Debt due within one year	(3,521)	(483)	(4,004)
Debt due after more than one year	<u>(145,453)</u>	<u>4,429</u>	<u>(141,024)</u>
Net cash	<u>141,758</u>	<u>90,297</u>	<u>232,055</u>

## **Freedom Community Alliance Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2024**

#### **24 Related party transactions**

There were no related party transactions in the year 2024.

#### 2023 Related party transactions

The Charity occupies the same building as Freedom Apostolic Ministries Limited (FAM) and Freedom Trust was the formal tenant of the building until 25 December 2022. One of the trustees of the Charity, until December 2022, was also a trustee of Freedom Apostolic Ministries Limited. During the prior year the Charity paid rent and landlord's recharged expenses of £25,226 to Freedom Trust. Freedom Apostolic Ministries Limited paid £13,647 during the year ended 30 June 2023 to the Charity, for services provided and rent.

During 2023, one Trustee was employed by the Charity with a total gross salary cost of £15,877; Mr R Bartlett resigned as Trustee in June 2023. During 2023, a spouse of one of the Trustees was employed by the Charity; Mrs Parsons was employed by the Charity at total gross salary cost of £17,066. 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 were satisfied that these individuals were 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.

