

# Aldates Community Transformation Initiatives

Annual Report and Financial Statements  
for the year ended 31 December 2023

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# Chair's Introduction

Thank you for your interest in ACT's work to help people find a hope and a future after prison or street homelessness. I'm delighted to report on the organisation's activities and achievements over the last year.

It's been a time of significant change, with David Portway stepping down after seven years spent strengthening and expanding ACT. We are immensely grateful for his visionary leadership and pastoral heart for the ACT community.

Our small staff team and host of dedicated volunteers rose to the challenge of this transition time amazingly. They have welcomed and held people in supportive, empowering community, and seen some thrilling breakthroughs this year.

At the start of their journey with ACT, the circumstances in which people find themselves are intensely difficult. As they gain access to practical support and a community of peers who've faced and found a way through similar challenges, they hear a message of hope that is life-changing.

With a safe place to live, a skilled mentor and sustained 1:1 support, people can then start to rebuild their lives in extraordinary ways.

Over the pages that follow, you'll see the fruit of the stability, belonging and healing people are finding.



From Steven's new painting & decorating venture to Wayne's Bible podcast, Michael's university success and Danny's forgiveness of a relative decades after a traumatic event, it's clear that hope is on the rise – and it's powerful.

I hope this report encourages you and provides the information you need – and that we will merit your continued support. Without friends like you, none of this work would be possible.

A handwritten signature in black ink, appearing to read 'Stephen Foster'.

**Revd Stephen Foster**

*Chair of Trustees, September 2024*



# Our Aims and Achievements in 2023

## Outreach



## Monday Night and the Community Meal

Guests enjoyed over 3,000 high-quality meals at our weekly Monday Night and monthly Community Meal.

The meals are cooked, served and hosted by a team that includes many who've experienced homelessness, prison or addiction themselves. This outreach grew significantly over the last year, with Monday Night moving venue into a much bigger space – and quickly filling it.



Fresh, seasonal food replaced convenience products wherever possible, making the meals tastier, more nutritious and even more appreciated. Trust and friendship blossomed – a transformative development for people who have spent years feeling excluded.

***‘A filling meal can mean a homeless person wakes at 7am rather than 4am from hunger. We’re all just the same, the team and the guests. We all sit together around the tables. We make sure there’s no “them and us.”’***

Scott, ACT resident and volunteer chef

## Prison

***‘A well where we can come and drink’***

That’s how people in HMP Spring Hill described the Alpha courses and Bible study groups Rob Rogers ran over the course of the year, in partnership with the prison chaplaincy. Those who came were refreshed and energised by the discussions and time together. Now full-time Anglican chaplain at HMP Bullingdon, Susan Cuthbert had many opportunities to come alongside men in crisis. She ran two Bible studies a week as well as Sunday services, and Alpha courses led by John Owen also flourished. People shared vibrant testimonies of God’s goodness at a series of baptisms which took place over the course of the year.



## Night Shelter

In the harshest months from January to March, we offered people who would otherwise have slept rough a warm, dry bed, a hot drink and simple food as part of the wider Oxford Winter Night Shelter collaboration across the city.



# Community & Supported Housing



**Twenty-two people lived in 12 homes** made available by generous property owners over the year.

These houses are healing, regenerative spaces, where the steady work of rebuilding can take place, where relationships are restored, talents nurtured and new futures start to form.

Last year, ACT houses saw people: study for degrees, develop podcasts, grow flowers, fruit and vegetables, cook for each other, write songs, host a peer-led small group, save for move-on deposits, dream up new business ventures and find the courage to reconnect with estranged family members.





Michael moved in and quickly got down to his university studies – scoring a string of ‘first’ marks since then. His home has been a haven, he says:

***‘Security, space, blessing – and love. That’s what my ACT house means to me. Everything I do is on the bedrock of what I’ve been given in this community.’***

Meanwhile, Jason moved on from an ACT house into his own accommodation. Now working as a builder, he’s still part of our community, coming along to shared meals and gatherings.



## Summer Holiday

Families often have a trove of memories from holidays spent together. But many in the ACT community grew up in care or in struggling, stressful situations. Our 4-day summer retreat is a stand-out high point, giving people a strong sense of belonging and a store of funny or moving stories to remember throughout the year.

In June, our community headed off for a holiday in sunny Shropshire. We swam, hiked, canoed, barbecued, worshipped and came together for teaching, group work and reflection. It was a special opportunity to relax, deepen relationships and have fun.

A number felt able to share difficult experiences for the first time, and people grew closer to God and to each other.



## Christmas Celebrations

Christmas can be painful for our community, so we go the extra mile to address that. Last year, ACT worked with 42 volunteers from across the city to put together twice as many essential and treat-filled Christmas hampers as in 2022 for families and others affected by poverty.

We also gathered for our annual Christmas Dinner, at which every ACT community member takes their place at the table. Carefully chosen presents, bad jokes and timeless carols sung with gusto and gratitude – another highlight to celebrate.



*'ACT events have shown me a lot about true spiritual fellowship. I have seen the guys grow closer to each other as brothers, and they have made me feel like part of the family. I felt especially privileged to experience their karaoke skills during the Christmas party!'*

Mufaro, ACT intern





A photograph of a man from behind, wearing a checkered shirt and a dark quilted vest, with his right hand raised in a gesture of praise or prayer. He is in a church or community hall, with other people visible in the background, including a woman in a dark coat and a person in a red shirt. The background is slightly blurred, focusing attention on the man in the foreground.

*'If you want to know if God  
is real, just look at ACT!'*

Brendan, ACT resident



# Mentoring & Employment

Alongside a safe place to live and a community to belong to, mentoring is a strategic part of ACT's work and each individual's journey towards a new hope and a future. Fourteen amazing volunteer mentors met their mentees week in, week out – and saw some significant breakthroughs over the year. Here are just a few...

Danny and his mentor family, the Johnsons, spent time on their farm – lambing, spreading wild bird feed, sharing meals. The Johnsons' gentle, generous-spirited mentoring over several years gave Danny the courage to offer forgiveness to a relative, decades after a traumatic event. He said the hope and healing this released was like 'a warm bath'.

Christopher and his business leader mentor Alex focused on workplace challenges and professional development. The stability and confidence this brought empowered Christopher to plan a move on to live independently.

Kieran and his mentor Rob spent time together working in the grounds of Christian retreat centre, Stanton House. This was a valuable opportunity for Kieran to get outdoors each week, talking through issues and building skills like grounds maintenance and woodworking.



Steven and his mentor Ted, a former executive coach, tackled a series of challenges over the year. Steven sustained his university studies (started on a mobile phone during the pandemic, before he joined ACT). During vacations, business student Steven set up his own painting & decorating venture – and won work from the University of Oxford.

Our Back to Work Fund helped cover the cost of his painting kit and equipment. Former ACT resident and experienced decorator Eddy was on hand by phone each day to coach Steven and ensure he delivered a first-rate service.

***'ACT is the epitome of HOPE.'***

Steven, mentee and business student



## 2023 Objectives

The trustees agreed the following objectives for the year:

- 1** Recruit and onboard a suitable successor for the Head of Charity
- 2** Smooth transition from outgoing Chair to new Chair and strengthen the Board with new trustees
- 3** Maintain service provision at a time of significant leadership change
- 4** Raise sufficient unrestricted funds to ensure continuity of staffing
- 5** Refresh our risk register

The recruitment of a new Head of Charity is ongoing and all other objectives were met.

## Staff and Volunteers

**Thank you to the staff and 65 volunteers without whom this life-changing work would simply not be possible.**

We'd like to say a huge thank you to David Portway who stepped down in 2023 and whose contribution to strengthening, shaping and leading ACT for the last seven years has been unparalleled. We'd also like to thank Susan Cuthbert for leading the prison ministry, Rob Rogers for leading our outreach and mentoring work, development manager Leah Leslie, community housing support worker Richard Avalon, rough sleeping coordinator Jonny Mitchell, outreach worker Emily O'Dell, fundraising & communications manager Jo Mitchell, interns Anna Mauerhofer and Mufaro Mutsatsa, every volunteer mentor, our property owners, the Monday Night team, Claire Mortimer and the Community Meal team, Janet Gibson our company secretary and everyone who generously supported ACT with gifts, skills, prayers or time.

**#wearefamily**



# Our Partners

**We would like to thank all the organisations and individuals who supported us over the course of the year. Much of what ACT has achieved has been reliant on their valuable contributions, in all their various forms.**

**Thank you to the following funders:**

- Albert Hunt Charitable Trust
- Community Foundation Tyne & Wear and Northumberland
- Doris Field Trust
- Epion Consulting
- Gladiator Trust
- Helen Roll Charity
- Kingsgrove Charitable Trust
- Lennox Hannay Charitable Trust
- Marsh Charitable Trust
- Maurice & Hilda Laing Charitable Trust
- Oxfordshire Community Foundation
- Rothschild Foundation
- Seedfield Trust
- Souter Charitable Trust
- Southall Trust
- St Aldates Church
- St Aldates Parochial Charity


- Stanton Ballard Charitable Trust
- Syder Foundation
- Thames Valley Community Fund

**and to the partner agencies and organisations with whom we have worked during the year:**

- Chaplaincy Teams at HMPs Bullingdon, Spring Hill and Grendon
- Crisis Old Fire Station
- Hope into Action
- Oxford City Council
- Oxfordshire Homeless Movement
- Oxford Homeless Pathways
- St Aldates Church
- St Ebbe's Church
- St Mungo's
- Thames Valley Police
- Thames Valley Probation Service
- Turning Point



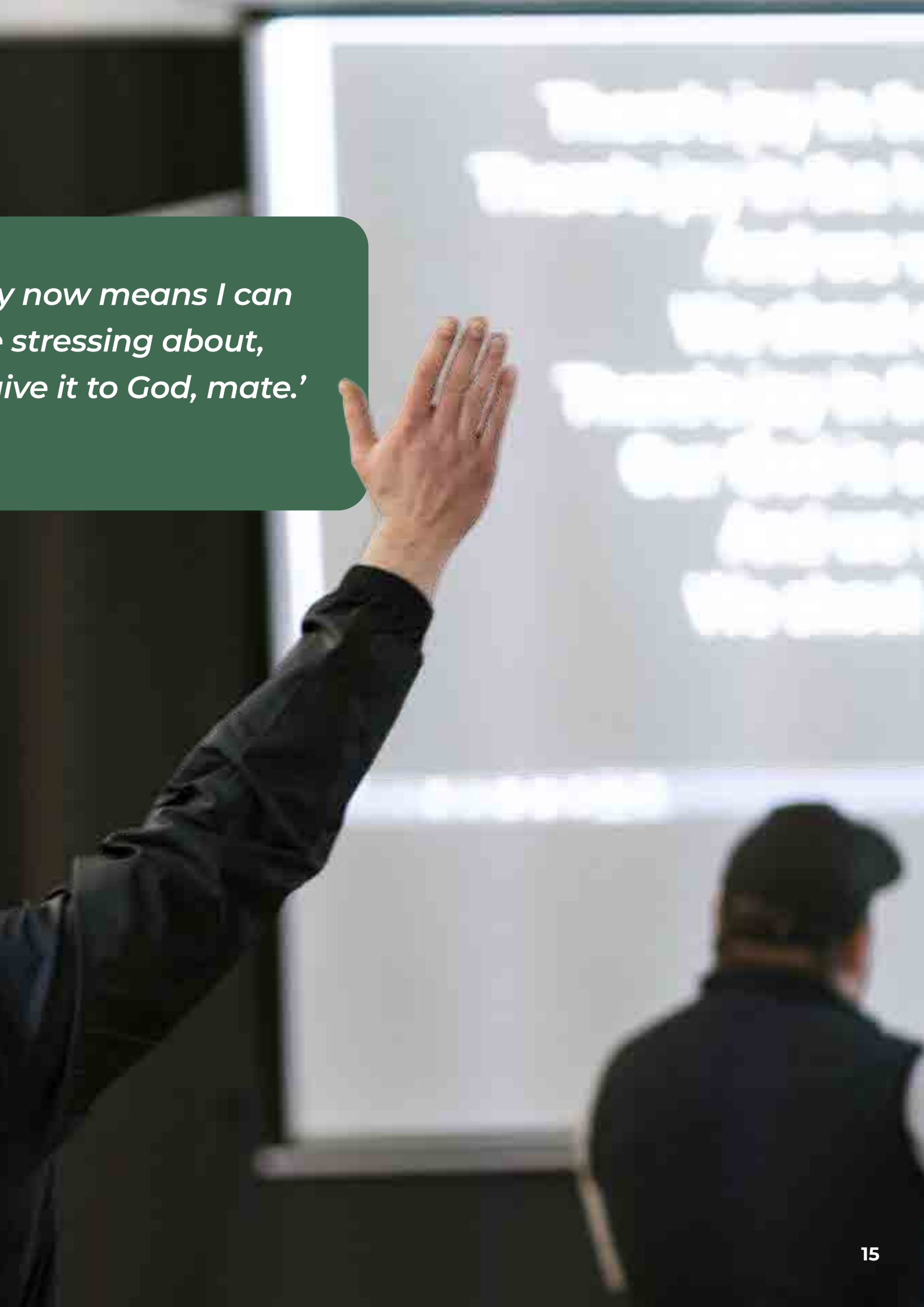


A man in a blue jacket is seen from behind, with his right arm raised high in the air. He is in a crowd of people, and the background is slightly blurred, suggesting an indoor event or gathering. A green semi-transparent box is overlaid on the right side of the image, containing white text.

*'Being part of the ACT community  
rebuild myself. Whatever you're  
whatever you're worried about – g*

Wayne, ACT resident





*y now means I can  
e stressing about,  
ive it to God, mate.'*



# Financial Performance

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006, and 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) – (Charities SORP 2019 (FRS 102)).

## Income

Overall income for the year increased to £630,931 (2022: £458,913, a 37% increase).

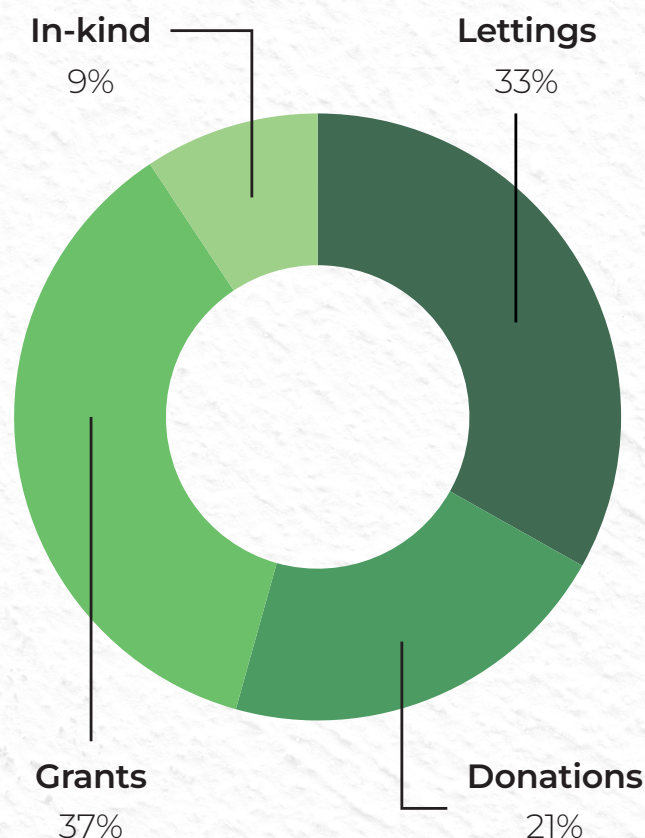
This was due mainly to a large one-off grant of £157,846 from St Aldates Church and a significant increase in voluntary donations.

The grant has been added to the New Projects fund reflecting its non-recurring nature and our desire to have funds available to support new initiatives.

Income from the letting of properties to community members continues to be an important source of income.

Lettings income covers the rent, as well as contributing to the costs of supported housing services, utilities and upkeep of the properties.

Donations and grants make up a significant part of ACT's income. These gifts are crucial in enabling our staff and volunteers to support people in prison, prison leavers and people who are or have been street homeless.



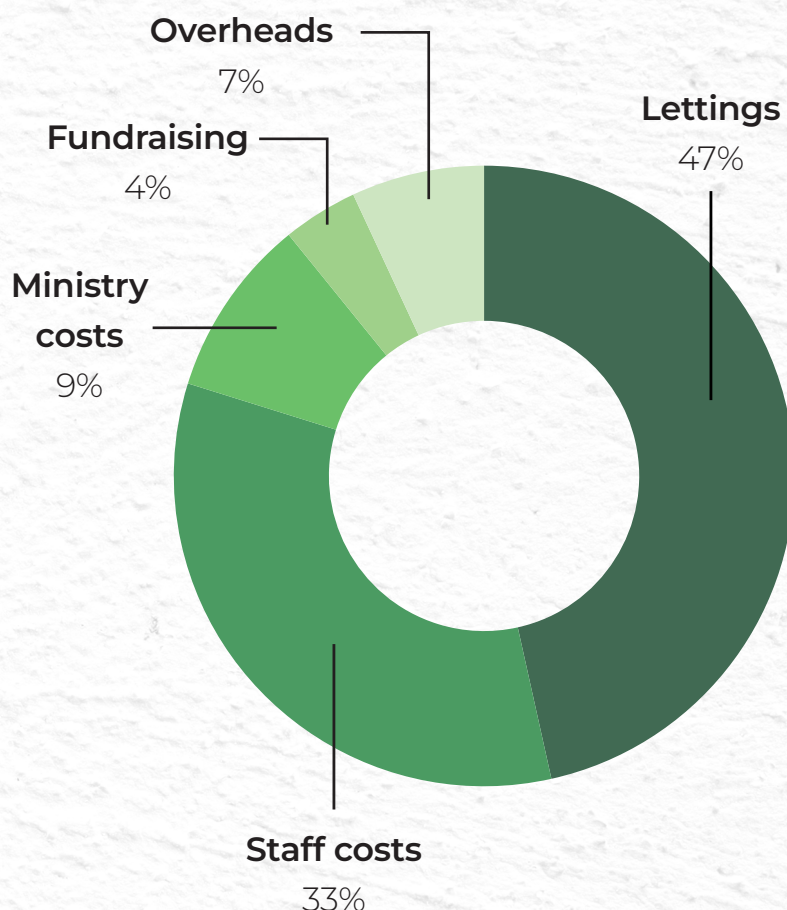


## Expenditure

Expenditure for the year was £416,421 (2022: £439,647).

Our supported housing programme continues to form the most significant part of our financial operation. We have grown this programme from our first two-bedroom house in January 2012 to twelve houses or flats in 2023.

Our other main cost is related to our staff team, without whom our programmes would not be able to function.



## Result

We have carried forward an unrestricted surplus of £64,533 (2022: £18,990). The surplus was higher than anticipated due to the charity operating with a number of vacant roles during the year. As in previous years, the charity received additional donations in kind in the form of office accommodation and office services from St Aldates Parochial Church Council. Trustees have considered likely future income and expenses and consider that the going concern basis continues to be appropriate for preparing our financial statements.

## Reserves

The charity had total funds at the year-end of £386,469 (2022: £171,959), of which £204,523 (2022: £139,990) were unrestricted general funds with the balance comprising designated and restricted funds. Reserves are held to ensure the stability and continuity of our work, primarily by helping to cover the future cost of employment for several of our team, whose salaries are dependent on the charity continuing to raise funds. The trustees consider the level of unrestricted general reserves to be adequate for this stage of the charity's development. An early task for the new Head of Charity (once appointed) will be to consider best uses of the unrestricted designated reserves.



# Risk Management

ACT is exposed to risks associated with operational activity, raising sufficient funds, managing scarce resources, the external environment, governance, and legal compliance. Risks in each of these areas is assessed in the light of changing circumstances and any necessary mitigating action is taken. The risks considered by the trustees to be the most significant are set out in the table below:

Risk	Examples of Mitigating Actions
<i>Members aren't adequately safeguarded or enabled to flourish in their physical, spiritual or mental wellbeing</i>	<ul style="list-style-type: none"> <li>• Regular staff meetings as a forum to raise concerns</li> <li>• Client contact recording system</li> <li>• Informal categorisation of members and needs</li> <li>• Training on de-escalation methods and suicide warning</li> <li>• Referrals to/from external agencies for support services</li> <li>• Weekly intercession process</li> <li>• Approach benchmarked against similar groups through <a href="http://www.clinks.org">www.clinks.org</a> or a risk assessment process</li> <li>• Ensuring that over a four-week period house visits are conducted by more than one member of staff</li> </ul>
<i>Staff/volunteers aren't adequately safeguarded or enabled to flourish in their physical, spiritual or mental wellbeing</i>	<ul style="list-style-type: none"> <li>• Risk assess all residents thoroughly before taking them in to our houses</li> <li>• Regular staff meetings as forum to raise concerns</li> <li>• Clinical supervision for certain members of staff</li> <li>• Volunteer and mentor training</li> <li>• Regular catch-ups for key volunteers with their point person</li> <li>• Weekly intercession process</li> </ul>



*We can't raise sufficient funds within St Aldates or externally*

- Keep St Aldates regularly informed about ACT's work
- Annual vision night or fundraising event
- Appointed a Fundraising and Communications Manager
- Fundraising remains a key focus for the ACT Head of Charity

As the organisation grows and develops, the trustees will continue to build appropriate risk management policies and processes to reflect the changing scale and nature of the organisation.





# The Future

**We would like to pay tribute to the visionary work of former Chair Chris Gillies and outgoing Director David Portway in growing and developing the organisation to where it is today.**

Our immediate priorities were to maintain our core services and support the team and community members through a time of transition. However, the impact of ACT has continued to grow in this transitional season. We have appointed our first Lead for Women's Outreach to maximise the great need and increasing opportunities we are seeing to support vulnerable women in the city. We feel a call and vital responsibility to pioneer this work at a time when statutory services are under increasing stress.

Accordingly, the trustees have agreed the following strategic objectives for 2024:

## 2024 Objectives

- 1** Pioneering women's outreach
- 2** Deepening investment in core community
- 3** Recruiting and onboarding a suitable successor for the Director
- 4** Expanding outreach
- 5** Monitoring risk register
- 6** Reviewing safeguarding policy

With changes in government and continuing inflation there are likely to be uncertainties ahead. We are thankful that our current reserves give us some time to manage and mitigate any headwinds that might arise. That said, the nature of these uncertainties make it likely that more people will need our services than ever before; so we hope to continue to grow, and to secure funds so that we can help more people in difficult circumstances to find a hope and a future.



# Legal and Governance Information

**Registered Company number:** 07279350 (Limited by Guarantee)

**Registered Charity number:** 1143136

**Registered Office:** 40 Pembroke Street, Oxford, OX1 1BP

The current trustees, who are also the directors, and those who served during the year were:

- Andrae Akeh
- David Bennet – appointed 12 June 2023
- Frank Curry – resigned 3 July 2023
- Laura Evers
- Stephen Foster (Rector of St Aldates) – Chair from 24 April 2023
- Chris Gillies (Chair and St Aldates Parochial Church Council nominee) – resigned 24 April 2023
- Luke Harris (Treasurer)
- Phoebe Mitchell
- Robert Simmons – appointed 12 June 2023
- Karen Simson – appointed 12 June 2023

During 2023, we operated with a number of vacancies whilst we sought the right people to fill roles. We had an average of four paid members of staff (seconded from St Aldates Parochial Church Council ('PCC')). Thanks to our team of more than 65 volunteers, we have been able to deliver a substantial amount of work with a modest complement of paid staff.



## Method of appointment of trustees

One trustee shall be the Rector of St Aldates Church (or their nominee) and a further trustee is a nominee of St Aldates PCC. There must be a minimum of four trustees. Vacancies are filled either by personal invitations made to individuals known to have relevant skills matching current needs, or by advertisement. All trustees must subscribe to the charity's ethos statement. Appointments follow an assessment meeting with at least two Board members.

## Induction and training of trustees

Relevant training and induction are offered to new trustees in line with their experience and knowledge of the work of ACT.

## Objectives and activities

ACT's primary aim is the relief of people in need, particularly offenders, former prisoners, those who are homeless, asylum seekers, and people suffering from addiction or mental illness.

Our ethos and approach are set out in a separate document known as the ACT Ethos Statement, available to

download from the charity's website (<https://actoxford.com>).

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## Remuneration of Senior Managers

The ACT Head of Charity is the only senior manager, and on appointment their remuneration package will be benchmarked against comparable roles, such as CEOs of small to medium-sized charities and senior managers within the probation service.



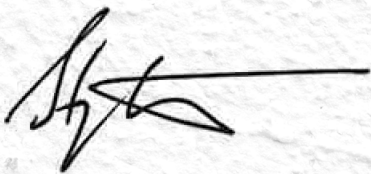
# Disclosure of information

Each of the trustees has confirmed that there is no information of which they are aware which is materially relevant to the financial statements, which is not mentioned in this report or the accounts themselves.

# Small company provisions

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

On behalf of the Board of trustees



**Stephen Foster**  
Chair of Trustees

Date:





# Independent Examiner's Report to the Trustees of Aldates Community Transformation Initiatives

*Independent examiner's report to the trustees of Aldates Community Transformation Initiatives ('the Company')*

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

## **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you 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 accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

## **Independent examiner's statement**

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



**Andrew Churchill Stone**

Mercer Lewin Ltd, Chartered Accountants, 6-7 Citibase, New Barclay House  
234 Botley Road, Oxford, OX2 0HP

Date: 17 Sep 24



# Statement of Financial Activities for the year ended 31 December 2023

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	2023	General Funds	Unrestricted Designated Funds	Restricted Funds	2022
Note		£	£	£	£	£	£	£	£
<b>Income</b>									
Voluntary Income - Grants		11,200	157,846	59,200	228,246	54,000	-	43,600	97,600
Voluntary Income - Other		130,898	-	2,250	133,148	66,403	-	-	66,403
Voluntary Income - Donated in Kind	3	58,550	-	-	58,550	99,910	-	-	99,910
Investment Income		2,752	-	-	2,752	127	-	-	127
Lettings Income		208,235	-	-	208,235	194,873	-	-	194,873
<b>Total Income</b>		<b>411,635</b>	<b>157,846</b>	<b>61,450</b>	<b>630,931</b>	<b>415,313</b>	<b>-</b>	<b>43,600</b>	<b>458,913</b>
<b>Expenditure on external communications and raising grants</b>		<b>16,285</b>	<b>-</b>	<b>-</b>	<b>16,285</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>14,000</b>
<b>Expenditure on Charitable Activities</b>									
Staff costs	2	92,980	-	45,702	138,682	163,326	-	32,087	195,413
Lettings expenditure		191,414	-	2,285	193,699	185,430	-	4,332	189,762
Other ministry expenses		22,572	-	16,332	38,904	23,456	-	6,905	30,361
Travel and subsistence		5,238	-	-	5,238	3,491	-	-	3,491
Other administrative costs		22,653	-	-	22,653	5,730	-	-	5,730
Governance costs		960	-	-	960	890	-	-	890
		<b>335,817</b>	<b>-</b>	<b>64,319</b>	<b>400,136</b>	<b>382,323</b>	<b>-</b>	<b>43,324</b>	<b>425,647</b>
<b>Total expenditure</b>		<b>352,102</b>	<b>-</b>	<b>64,319</b>	<b>416,421</b>	<b>396,323</b>	<b>-</b>	<b>43,324</b>	<b>439,647</b>
<b>Net income/ (expenditure)</b>		<b>59,533</b>	<b>157,846</b>	<b>(2,869)</b>	<b>214,510</b>	<b>18,990</b>	<b>-</b>	<b>276</b>	<b>19,266</b>
Gross Transfers between funds		5,000	-	(5,000)	-	-	-	-	-
<b>Net movement in funds</b>		<b>64,533</b>	<b>157,846</b>	<b>(7,869)</b>	<b>214,510</b>	<b>18,990</b>	<b>-</b>	<b>276</b>	<b>19,266</b>
Total funds brought forward		139,990	6,153	25,816	171,959	121,000	6,153	25,540	152,693
<b>Total funds carried forward</b>		<b>204,523</b>	<b>163,999</b>	<b>17,947</b>	<b>386,469</b>	<b>139,990</b>	<b>6,153</b>	<b>25,816</b>	<b>171,959</b>



# Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	6	<b>16,391</b>	16,447
Cash at bank and in hand		<b>383,650</b>	162,423
Total current assets		<b>400,041</b>	178,870
<b>Creditors: amounts due within one year</b>	7	<b>(13,572)</b>	(6,911)
<b>Net assets</b>		<b>386,469</b>	171,959
<b>Funds</b>			
<b>Unrestricted - General</b>	9	<b>204,523</b>	139,990
<b>Unrestricted - Designated</b>	9	<b>163,999</b>	6,153
<b>Restricted</b>	9	<b>17,947</b>	25,816
		<b>386,469</b>	171,959

For the year ending 31 December 2023, 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.

**Registered Company Limited by Guarantee Number:** 07279350

**Registered Charity Number:** 1143136

**Registered office:** 40 Pembroke Street, Oxford, OX1 1BP

Approved by Aldates Community Transformation Initiatives on  
and signed on its behalf by:



**Stephen Foster**  
Chair of Trustees



# Statement of Cash Flows for the year ended 31 December 2023

		2023	2022
	Note	£	£
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	11	<b>218,475</b>	11,465
<b>Cash flows from investing activities:</b>			
Bank interest		<b>2,752</b>	127
Net cash provided by/(used in) investing activities		<b>2,752</b>	127
Change in cash and cash equivalents in the reporting period		<b>221,227</b>	11,592
Cash and cash equivalents at the beginning of the reporting period		<b>162,423</b>	150,831
Cash and cash equivalents at the end of the reporting period	11	<b>383,650</b>	162,423





# 1 Accounting Policies

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, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2023. The charity constitutes a public benefit as defined by FRS 102.

The financial statements have been prepared on a going concern basis, as the trustees believe that no material going concern uncertainties exist.

## *Incoming Resources*

### **Voluntary Income**

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

### **Lettings Income**

Lettings income comes from the management of houses used to provide supported accommodation to people who have previously been in prison or street homeless. The charity collects rent as lettings income for a number of properties in Oxford on behalf of the landlords, but does not itself own any property.

### **Income from investments**

Dividends and interest are accounted for when received.

## *Resources Expended*

### **Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

### **Support Costs**

There were no specific support costs for the year ended 31 December 2023. Support functions are provided by St Aldates PCC and the trustees do not consider it possible to reliably estimate the value of these costs.

### **Governance Costs**

Governance costs comprise the fee paid to the Independent Examiner.

### **Lettings Expenditure**

The charity pays landlords for the use of their properties.



## ***Assets and Liabilities***

### **Current assets**

Any amounts owing to the charity at 31 December in respect of fees, rents or other income are shown as debtors less any provision that might be required for amounts that might prove uncollectable.

### **Current Liabilities**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to expenditure.

## **2 Salary and Pension Cost**

The charity staff are employed by St Aldates PCC and seconded to the charity at no charge. The average number of staff seconded to the charity from St Aldates PCC was 3 [2022: 4].

However, to the extent it can afford to, the charity has a policy of making a grant to St Aldates PCC equal to the direct costs of employment of those staff. The amount of the grant in 2023 was £88,474 [2022: £109,701]. This is the only grant to an institution. All long-term pension liabilities remain with St Aldates PCC.

## **3 Donations-in-kind**

Certain of the activities of the ACT Community are funded by and undertaken by the St Aldates PCC although governance of those activities rests with the trustees.

The value of these activities to the charity is considered to be the same as the cost to the PCC and they have been accounted for in the charity's SOFA as donated-in-kind income with the corresponding cost recorded within the applicable expenditure category.

## **4 Independent Examiner's Remuneration**

Fees totalling £960 [2022: £890] were due to the Independent Examiner for the year.

## **5 Trustees remuneration**

No remuneration was paid or expenses reimbursed to the trustees during the current or preceding year.



## 6 Debtors

	2023	2022
	£	£
Trade Debtors	5,607	1,066
Income tax recoverable	256	7,033
Other debtors and prepayments	10,528	8,348
	<b>16,391</b>	<b>16,447</b>

## 7 Liabilities: amounts due within one year

	2023	2022
	£	£
Due to PCC	3,856	1,728
Trade creditors	4,089	131
Accruals and other creditors	5,627	5,052
	<b>13,572</b>	<b>6,911</b>

## 8 Analysis of net assets by fund

	Unrestricted Funds	Designated Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£
Current assets	218,095	163,999	17,947	400,041
Less: Current liabilities	13,572	-	-	13,572
Fund Balance	<b>204,523</b>	<b>163,999</b>	<b>17,947</b>	<b>386,469</b>

### Prior Year Comparative

	Unrestricted Funds	Designated Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£
Current assets	146,901	6,153	25,816	178,870
Less: Current liabilities	6,911	-	-	6,911
Fund Balance	<b>139,990</b>	<b>6,153</b>	<b>25,816</b>	<b>171,959</b>



## 9 Analysis of movement in reserves

Year to 31 December 2023	Balance at start of year	Income for the year	Expenditure	Transfers between funds	Balance at end of year
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	139,990	411,635	(352,102)	5,000	204,523
Designated Fund: New Projects	6,153	157,846	-	-	163,999
<b>Total Unrestricted Funds</b>	<b>146,143</b>	<b>569,481</b>	<b>(352,102)</b>	<b>5,000</b>	<b>368,522</b>
<b>Restricted funds</b>					
Bail Project	3,000	-	-	-	3,000
Employment Project	5,389	-	(482)	-	4,907
Contributions to Core Costs	5,078	-	(5,078)	-	-
Street Food	5,000	-	-	(5,000)	-
Housing Project Costs	-	14,000	(13,000)	-	1,000
Emergency Food for Housing Clients	174	-	(174)	-	-
Bicycles for Housing Clients	63	-	-	-	63
Gardening Equipment	911	-	-	-	911
Homeless Support	1,387	6,400	(7,787)	-	-
Outreach	-	8,000	(8,000)	-	-
House Maintenance	-	8,250	(2,285)	-	5,965
Retreat	-	1,000	(1,000)	-	-
Household Equipment	991	-	(890)	-	101
Mentoring and Back to Work	3,823	23,800	(25,623)	-	2,000
Energy Costs	-	-	-	-	-
<b>Total restricted funds</b>	<b>25,816</b>	<b>61,450</b>	<b>(64,319)</b>	<b>(5,000)</b>	<b>17,947</b>
<b>Total funds</b>	<b>171,959</b>	<b>630,931</b>	<b>(416,421)</b>	<b>-</b>	<b>386,469</b>



## Designated Funds

### **New Projects**

The trustees are considering a number of new initiatives and have created this fund to ensure funding is available once a suitable project is identified.

## Restricted Funds

### **Bail Project**

This fund comprises income received which must be used to support those on bail.

### **Employment Project**

This fund comprises income received which must be used to assist ex-offenders back into work.

### **Therapeutic Community**

This fund comprises income received to support work amongst those suffering from addiction.

### **Contributions to Core Costs**

This fund represents income specifically given to support the charity's core operating costs.

### **Christmas Gifts**

This fund represents money donated for the purpose of buying gifts at Christmas for those in the charity's supported housing programme.

### **Street Food**

This fund comprises income received to support the provision of food during the Covid lockdowns.

### **Housing Project**

This fund comprises income received to support the charity's work providing supported housing.

### **No Recourse to Public Funds**

This fund represents funding to enable the charity to house those with no entitlement to state benefits.

### **Emergency Food for Housing Clients**

This fund comprises donations which enable the charity to provide food for housing clients when necessary.

### **Bicycles for Housing Clients**

This fund enables the purchase of bicycles so as to provide transport for clients.

### **Gardening Equipment**

This fund is to enable the purchase of tools to assist clients in returning to work.

### **Homeless Support**

This fund is to purchase items for the homeless in cases of immediate need.

### **Outreach**

This fund is funding to support the provision of an outreach meal on Monday nights and once a month on Sunday lunchtimes.

### **House Maintenance**

This fund is funding to support the maintenance of the houses used in the housing project.



## Retreat

This fund is funding to support an annual retreat for residents of the supported housing programme.

## Household Equipment

This fund is funding to support the provision of equipment within the supported houses.

## Back to Work

This fund is funding to support mentoring members of the community and assisting them into paid work.

## Energy Costs

This fund is funding to assist with rising energy costs of the supported houses.

Year to 31 December 2022	Balance at start of year	Income for the year	Expenditure	Transfers between funds	Balance at end of year
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	121,000	415,313	(396,323)	-	139,990
Designated Fund: New Projects	6,153	-	-	-	6,153
<b>Total Unrestricted Funds</b>	<b>127,153</b>	<b>415,313</b>	<b>(396,323)</b>	<b>-</b>	<b>146,143</b>
<b>Restricted funds</b>					
Bail Project	3,000	-	-	-	3,000
Employment Project	5,689	-	(300)	-	5,389
Therapeutic Community	2,408	20,580	(17,910)	-	5,078
Contributions to Core Costs	5,000	-	-	-	5,000
Christmas Gifts	3,332	-	(3,332)	-	-
Street Food	1,252	-	(1,078)	-	174
Housing Project	183	-	(120)	-	63
No Recourse to Public Funds	911	-	-	-	911
Emergency Food for Housing Clients	1,665	-	(278)	-	1,387
Bicycles for Housing Clients	2,100	-	(2,100)	-	-
Gardening Equipment	-	2,520	(2,520)	-	-
Homeless Support	-	1,500	(509)	-	991
Outreach	-	18,000	(14,177)	-	3,823
Energy Costs	-	1,000	(1,000)	-	-
<b>Total restricted funds</b>	<b>25,540</b>	<b>43,600</b>	<b>(43,324)</b>	<b>-</b>	<b>25,816</b>
<b>Total funds</b>	<b>152,693</b>	<b>458,913</b>	<b>(439,647)</b>	<b>-</b>	<b>171,959</b>



## 10 Related Party Transactions

St Aldates PCC (registered charity 1131154) are deemed a related party of the charity as they have a number of common trustees.

During the year, St Aldates PCC paid expenses totalling £44,141 [2022: £28,270] on behalf of the charity and these amounts were recorded as owing to the PCC. During the year the charity paid £1,728 (2022: £5,067) to the PCC in settlement of the opening amount due to the PCC and a further £40,285 [2022: £26,542] in part settlement of the expenses incurred. An amount of £3,856 [2022: £1,728] remained outstanding at the year-end.

During the year the charity awarded and paid a grant of £88,474 [2022: £109,701] to the PCC in respect of staff seconded by the PCC to the charity (see note 2).

During the year St Aldates PCC made a donation of £157,846 to the charity. This donation was one-off in nature and not expected to repeat.

During the year a close relative of a trustee was paid £16,285 [2022: £14,000] for provision of fundraising and communications services on normal commercial terms.

## 11 Note to the Statement of Cash Flows

### Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	214,510	19,266
Adjustments for:		
Bank interest	(2,752)	(127)
(Increase)/decrease in debtors	56	(6,720)
Increase/(decrease) in creditors	6,661	(954)
Net cash provided by (used in) operating activities	218,475	11,465









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