

Draft Financial Statements



Charity registration number 1146257

Company registration number 07945758 (England and Wales)

ACCOMMODATION CONCERN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Draft Financial Statements
ACCOMMODATION CONCERN

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ACCOMMODATION CONCERN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs C E Smith-Haynes

Mrs B A Prince

Mr G R Perkins

Mr D Roche

(Appointed 19 July 2022)

Ms K M Exall

Ms S L Isaacson

(Appointed 19 July 2022)

Mrs H Aire

(Appointed 19 July 2022)

Charity number

1146257

Company number

07945758

Registered office

1 Meadow Road

Kettering

Northamptonshire

NN16 8TL

Independent examiner

Moore

Oakley House

Headway Business Park

3 Saxon Way West

Corby

Northamptonshire

NN18 9EZ

ACCOMMODATION CONCERN

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements comply with the Charities Act, the Charity's Constitution 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 (FRS102) (updated 1 January 2019).

Objectives and activities

Accommodation Concern is registered with the Charity Commission. Its principal objectives are the prevention and relief of poverty, need, hardship and distress in the Borough of Kettering and neighbouring boroughs by:

- The provision of advice, assistance and support in connection with housing matters whether to tenants, landlords or others;
- The provision of education and advice in local schools and other institutions and otherwise generally on homelessness and housing issues.

Public benefit

The trustees are satisfied that the charity meets the definition of a public benefit entity under FRS102 and acknowledge that the charity complies with Section 4 of the Charities Act 2006 regarding providing a public benefit.

They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objects and in planning future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives they have set. The trustees ensure that these activities are carried out for the public benefit by delivering services that are valued by the people we support and enable those with responsibility in the sector to develop and adopt best practice, thereby promoting a transparent and efficiently managed charity that engenders public confidence and trust.

Accommodation Concern met its charitable objectives during the period April 2022 to March 2023 by delivering a diverse range of services to those in poverty, hardship, need and distress in Kettering and neighbouring boroughs through the projects outlined below.

ACCOMMODATION CONCERN

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Accommodation Concern would like to express its thanks to its partners and funders:

- North Northamptonshire Council (Kettering locality)
- Northamptonshire Healthcare Foundation Trust (NHFT)
- The Tudor Trust
- Lloyds Bank Foundation
- Faraway Fund
- Desborough Town Council
- Police Crime Commissioner
- Market Harborough Building Society
- Arnold Clark
- Central England Co-op
- Cann Trust
- Albert Hunt
- Neighbourly/ B&Q
- Kettering Town Lottery
- National Grid
- Kettering Community Resilience Fund
- Greenhalgh Family Trust
- Trussell Trust
- Housing Support Fund (HSF)

Projects

Advice Plus (funded by the Tudor Trust)

Our Advice Plus funding for an advisor continues to provide a high level of support and advice assisting at least 168 separate service users for a variety of services. Advice was dispensed for domestic violence, abuse, drug and alcohol issues, redundancy, debt, illegal evictions, possession and repossession. This is funded until June 2023. The Advice Centre remains accredited by the Advice Quality Standard (AQS) and is due to be reviewed in October 2023.

Lloyds Bank Foundation

We continue to work closely with Lloyds Bank Foundation who have provided an amazing amount of additional support throughout the year. The charity has benefitted through their Enhance programme which includes: coaching, workshops and consultant support to the trustees.

Supported Accommodation

The Supported Accommodation project was set up just over eight years ago. The charity has continued to increase its provision; now leasing three, three-bed properties from North Northants Council (formerly Kettering Borough Council, KBC) and another five with private landlords. There is one other due to come on stream in the year 2023/24. All of these provide intensive housing support for single homeless people.

The service is overseen by a dedicated Tenancy Service Manager who ensures all the properties are compliant, manages the staff team and assesses all new referrals to the service.

Plans are to continue to grow this provision as we look to expand across the North Northamptonshire. We currently have one property in West Northamptonshire and are developing this provision.

ACCOMMODATION CONCERN

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Rough Sleeper Initiative properties (Funded by NNC through the Department for Levelling Up, Housing, and Communities (DLUHC), formerly the Ministry for Housing, Communities, and Local Government (MHCLG))

We continue to have excellent relationships with the Rough Sleeper Outreach team and work closely to support for those sleeping rough in Kettering.

We currently have 6 properties provided by NNC used for our rough sleeper initiative (RSI) Housing First model of accommodation. These flats provided intensive housing support for entrenched rough sleepers who have limited options available to them due to their poor housing history, addictions, debts and lack of engagement with agencies.

Food Redistribution project and Food Bank Distribution point activities

We continue to provide a distribution point for the KCU Trussell Trust Food Bank in Kettering for those in need of food support giving out over 652 parcels this year.

Advice Centre

Our Advice Service Manager has been key in supporting the service to grow, whilst continuing to oversee the whole service, ensuring all the services are compliant with AQS & FCA standards, and managing the staff team and volunteers.

The NHFT contract provides housing, debt and benefit advice to patients of NHFT across North Northamptonshire and recently has expanded to include West Northamptonshire. This has evolved to ensure that there is an advisor present at every Mind Crisis café across the county and has supported over 280 clients this year.

We have seen a huge increase in demand for advice services and are working with other local organisations to ensure everyone needing support is able to access it.

Desborough Town Council provided funding for us to run a satellite advice service in Desborough on a Thursday afternoon, which has provided a huge asset to the local people. This pilot project assisted the development of the business plan to grow this model of delivery.

We received funding from the Police Crime Commissioner, Kettering Town and National Grid to develop our model of delivering advice in satellite outreach venues which has enabled us to reach more people at a time and place more suitable to them and be responsive to their needs.

We received around £22,000 funding from the various Household Support fund (HSF) initiatives locally that meant we could partner with Huggs; enabling us to issue grants/vouchers for supermarkets and utilities which have been a necessity whilst people have been struggling with the increased gas & electric costs over the winter months.

Total Outputs

Over the year, the core team supported 2647 service users with a total of 2955 issues. This support was in the form of both face to face and remote advice sessions, visits, video and telephone calls, emails and letters

The work was undertaken by the paid staff team working 23,640 hours and the gift of 850 volunteer hours.

We submitted 209 charity applications for clients enabling £16,500 of for white goods to be obtained

Our Debt centre supported 314 people to have £222,260 worth of debt written off including £197,123 in approved Debt Relief Orders

We submitted 626 benefit claims/appeals resulting in £847,376 of benefits being awarded to clients.

The combined projects enabled clients to obtain financial gains of £1,191,532 (income and benefits) to which they were entitled.

ACCOMMODATION CONCERN

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

This has been a strange year learning to adapt to the ongoing consequences of the pandemic and the cost of living crisis continuing to affect everyone what ever their background or income.

The charity's total income increased from £423,846 in 2021/22 to £691,293 in 2022/23 (an increase of 63%).

The charity continued to keep expenditure to the minimum, increasing in line with the growth of the charity from £436,375 in 2021/22 to £644,727 in 2022/23.

The charity made a deficit of £12,529 in 2021/22 compared to a surplus of £46,566 in 2022/23. The Charity's reserves increased from £68,745 at the beginning of the year to £115,311 at end of the financial year.

At present the charity's finances are sufficient and a full review of every project produced a slight surplus budget for the next financial year. The charity has and will continue to focus on its strengths, review ongoing costs and commitments and identify new opportunities as they arise.

Reserves Policy

The charity needs reserves to ensure expenditure commitments can be met as they fall due. The trustees' aim is to retain reserves equal to approximately three months' expenditure.

Risk Management

The trustees have considered the major business and operational risks which the charity faces and confirm that systems have been established so that necessary steps can be taken to lessen these risks. The Chief Executive Officer (CEO), Jo Moore, has reviewed all the Health & Safety and HR processes and appointed Croner to oversee this on behalf of the charity.

The office provision remains fit for purpose and meets H&S regulations. Staff continue to work from the office base (or delivery site) and/or home having implemented a hybrid working pattern.

The trustees continue to meet regularly and carefully consider the risks of any new projects. The trustees responsible for HR, Finance and Governance continue to support the CEO in the oversight of these areas.

Plans for future periods

The charity plans to consolidate its rapid growth this year, whilst investigating the new opportunities that the implementation of an Integrated Care System brings and we are being requested to consider our role and position in this model of delivery.

The priority areas of focus remain to deliver a high quality, accredited Advice Centre offering Housing, Debt & Welfare Benefit Advice alongside the practical opportunities of also delivering high quality supported accommodation and RSI intensive accommodation to those homeless people in need.

Structure, governance and management

Accommodation Concern is a registered charity, regulation no 1146257.

Accommodation Concern is the working name of Accommodation Concern a company limited by guarantee, company no 07945758.

Charity registration date - 6 March 2012.

The governing document is the Articles of Association incorporated on 10 February 2012.

The control of the charity rests with the trustees whose names are shown below.

The business of the charity is conducted by the chairperson and the trustees. The trustees meet on a regular basis to administer the affairs of the Charity.

Mrs C E Smith-Haynes

ACCOMMODATION CONCERN

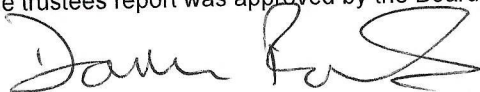
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Mrs B A Prince	
Mr G R Perkins	
Mr D Roche	(Appointed 19 July 2022)
Ms K M Exall	
Ms S L Isaacson	(Appointed 19 July 2022)
Mrs H Aire	(Appointed 19 July 2022)
Mr C Bantin	(Resigned 20 September 2022)
Mr S Shefford	(Resigned 20 September 2022)
Rev'd J P Staves	(Resigned 20 September 2022)

Recruitment and Appointment of Trustees

The Charity has a policy of recruiting new Trustees to add to the diversity of the current Board to include individuals from business, politics and practice and will be appointing more Trustees at this year's AGM.

The trustees report was approved by the Board of Trustees.



Mr D Roche
Trustee

21 September 2023

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ACCOMMODATION CONCERN

I report to the trustees on my examination of the financial statements of Accommodation Concern (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Oakley House
Headway Business Park
3 Saxon Way West
Corby
Northamptonshire
NN18 9EZ

Dated:

Draft Financial Statements
ACCOMMODATION CONCERN

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income from:							
Donations and legacies	3	9,396	-	9,396	9,957	-	9,957
Charitable activities	4	51,801	287,769	339,570	6,904	191,784	198,688
Other trading activities	5	342,327	-	342,327	213,346	-	213,346
Investments	6	-	-	-	1,855	-	1,855
Total income		<u>403,524</u>	<u>287,769</u>	<u>691,293</u>	<u>232,062</u>	<u>191,784</u>	<u>423,846</u>
Expenditure on:							
Charitable activities							
Expenditure on charitable activities	7	<u>385,879</u>	<u>258,848</u>	<u>644,727</u>	<u>244,904</u>	<u>191,471</u>	<u>436,375</u>
Total charitable expenditure		<u>385,879</u>	<u>258,848</u>	<u>644,727</u>	<u>244,904</u>	<u>191,471</u>	<u>436,375</u>
Transfers between funds		-	-	-	11,396	(11,396)	-
Net income/(expenditure) for the year/							
Net movement in funds		17,645	28,921	46,566	(1,446)	(11,083)	(12,529)
Fund balances at 1 April 2022		<u>68,745</u>	<u>-</u>	<u>68,745</u>	<u>70,191</u>	<u>11,083</u>	<u>81,274</u>
Fund balances at 31 March 2023		<u><u>86,390</u></u>	<u><u>28,921</u></u>	<u><u>115,311</u></u>	<u><u>68,745</u></u>	<u><u>-</u></u>	<u><u>68,745</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Draft Financial Statements
ACCOMMODATION CONCERN

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	3,860		25,840	
Cash at bank and in hand		198,358		83,174	
		<u>202,218</u>		<u>109,014</u>	
Creditors: amounts falling due within one year	15	(86,907)		(40,269)	
Net current assets			<u>115,311</u>		<u>68,745</u>
Income funds					
Restricted funds	16		28,921		-
Unrestricted funds			86,390		68,745
			<u>115,311</u>		<u>68,745</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on



Trustee

Company registration number 07945758

Draft Financial Statements
ACCOMMODATION CONCERN

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		115,243		(14)
Investing activities					
Investment income received		-		1,855	
Net cash (used in)/generated from investing activities			-		1,855
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			115,243		1,841
Cash and cash equivalents at beginning of year			83,115		81,274
Cash and cash equivalents at end of year			198,358		83,115
Relating to:					
Cash at bank and in hand			198,358		83,174
Bank overdrafts included in creditors payable within one year			-		(59)
			198,358		83,115

Draft Financial Statements
ACCOMMODATION CONCERN

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Accommodation Concern is a public benefit entity and a private company limited by guarantee, registered in United Kingdom and a registered charity in England and Wales. The address of the registered office is 1 Meadow Road, Kettering, Northamptonshire, NN16 8TL, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

Whilst the impact of coronavirus has dissipated to some degree, the legacy of its effect continues to be felt throughout most sectors of the economy. Other matters such as supply chain issues and rising prices, particularly fuel and energy, are impacting across all businesses. Going concern is therefore an important area that the trustees are keeping under close scrutiny. No immediate concerns in relation to the entity's long term future have been identified, but this area continues to be monitored. The trustees are satisfied that the steps they have taken in the short term are appropriate and effective.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

(Continued)

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Draft Financial Statements
ACCOMMODATION CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies **(Continued)**

1.8 Taxation

As a charity, Accommodation Concern is exempt from tax on income and gains falling within Section 478 of the Corporation Taxes Act 2010, or Section 256 of Taxation of Chargeable Gains Act 1992. No charges have arisen.

1.9 Employee benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

1.10 Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

1.11 Limited by guarantee

The company is limited by guarantee. Each of the members has agreed to contribute to the assets in the event of a deficiency on winding up of an amount not exceeding £1.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	9,396	9,957

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Grant income	339,570	198,688
Analysis by fund		
Unrestricted funds	51,801	6,904
Restricted funds	287,769	191,784
	339,570	198,688

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from Tenants - Housing Benefit	333,627	209,315
Income from Tenants - Tenant Contributions	8,700	4,031
	342,327	213,346

6 Investments

	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £
Bank interest	-	1,855

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Expenditure on charitable activities 2023 £	Expenditure on charitable activities 2022 £
Unrestricted Funds	397,488	235,590
Share of support costs (see note 8)	245,751	197,857
Share of governance costs (see note 8)	1,488	2,928
	<u>644,727</u>	<u>436,375</u>
Analysis by fund		
Unrestricted funds	385,879	244,904
Restricted funds	258,848	191,471
	<u>644,727</u>	<u>436,375</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	132,163	-	132,163	114,453	-	114,453
Insurance	13,934	-	13,934	6,228	-	6,228
Repairs and renewals	2,861	-	2,861	3,566	-	3,566
General office	1,451	-	1,451	76	-	76
Premises costs	34,703	-	34,703	34,853	-	34,853
Legal and professional	6,140	-	6,140	8,766	-	8,766
Finance costs	147	-	147	305	-	305
Activity resource costs	22,458	-	22,458	8,522	-	8,522
Advertising & website	4,304	-	4,304	2,410	-	2,410
Communications and IT	16,397	-	16,397	13,568	-	13,568
Cleaning	3,781	-	3,781	2,591	-	2,591
Utilities	6,045	-	6,045	1,793	-	1,793
Travel and subsistence	1,366	-	1,366	726	-	726
Independent examination fee	-	1,488	1,488	-	2,928	2,928
	<u>245,751</u>	<u>1,488</u>	<u>247,239</u>	<u>197,857</u>	<u>2,928</u>	<u>200,785</u>
Analysed between Charitable activities	<u>245,751</u>	<u>1,488</u>	<u>247,239</u>	<u>197,857</u>	<u>2,928</u>	<u>200,785</u>

Draft Financial Statements
ACCOMMODATION CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

9 Independent examination fees

	2023	2022
	£	£
Independent examination of the charity's annual accounts	1,488	2,928

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	14	9

Employment costs

	2023	2022
	£	£
Wages and salaries	332,498	247,362

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	999	7,527
Other debtors	2,062	1,280
Prepayments and accrued income	799	17,033
	3,860	25,840

Draft Financial Statements
ACCOMMODATION CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

14 Loans and overdrafts

	2023 £	2022 £
Bank overdrafts	-	59
Payable within one year	-	59

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank overdrafts	14	-	59
Trade creditors		9,065	2,561
Other creditors		-	6
Accruals and deferred income		77,842	37,643
		86,907	40,269

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Lloyds	-	-	32,250	(34,083)	(1,833)
NHFT	-	-	199,867	(172,570)	27,297
Tudor	-	-	30,000	(26,542)	3,458
RSI	-	-	25,653	(25,653)	-
	-	-	287,769	(258,848)	28,921

ACCOMMODATION CONCERN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****17 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	115,311	-	115,311	68,745	-	68,745
	<u>115,311</u>	<u>-</u>	<u>115,311</u>	<u>68,745</u>	<u>-</u>	<u>68,745</u>

18 Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contributions plans was £6,204 (2022 - £4,705)

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	27,350	-
Between two and five years	323,945	98,554
	<u>351,295</u>	<u>98,554</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - £nil).

21 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	46,566	(12,529)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(1,855)
Movements in working capital:		
Decrease/(increase) in debtors	21,980	(25,840)
Increase in creditors	46,697	40,210
Cash generated from/(absorbed by) operations	<u>115,243</u>	<u>(14)</u>

ACCOMMODATION CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of changes in net funds

The charity had no debt during the year.