

FOREST CHURCHES EMERGENCY NIGHT SHELTER

England & Wales · Charity number 1148362

Details

Other names	FCENS
Status	Registered
Legal form	Charitable company
Company number	07904107
Registered	2012-07-30
Register	View on the Charity Commission register

Contact

Address	St. Marys Welcome Centre 8 Church End London E17 9RJ
Phone	07595 044 887
Email	info@forestnightshelter.org.uk
Website	www.forestnightshelter.org.uk

Activities

Objects: TO RELIEVE POVERTY AMONG HOMELESS PERSONS AND ROUGH SLEEPERS LIVING IN WALTHAM FOREST WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES, IN PARTICULAR BUT NOT EXCLUSIVELY BY DEPLOYING HUMAN AND MATERIAL RESOURCES TO PROVIDE APPROPRIATE RELIEF TO SUCH PERSONS

Activities: Relief of poverty among homeless persons and rough sleepers living in Waltham Forest who are in conditions of need, hardship and distress by reason of their social and economic circumstances and in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons. Winter shelter, food, clothing, showers, laundry and other relevant services

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£331,038	£326,584	-	-
2024-03-31	£325,868	£263,717	-	-
2023-03-31	£225,305	£217,676	-	-
2022-03-31	£173,134	£166,537	-	-
2021-03-31	£146,910	£141,902	-	-

Trustees

Name	Role	Appointed
Ian Charles Drury	Chair	2023-07-13
Ben Gbeve		2023-05-10
CORINNA CREASY		2013-09-11
KATHERINE PHILLIPS		2012-06-13
Rev Daniel Stuart Gates		2023-09-07
Rhys Sean Roy Walter-Browne		2023-09-01
Timothy Daniel Cheke Coles		2024-09-12
Wendy Janine Blake Ranken		2025-06-07

FOREST CHURCHES EMERGENCY NIGHT SHELTER

England & Wales - Charity number 1148362

Accounts

**FOREST CHURCHES EMERGENCY NIGHT
SHELTER (FCENS) LTD**

Report and Accounts

year ended: 31 March 2025

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FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2025

COMPANY INFORMATION

Directors / Trustees:	Ian Drury (Chair) Corinna Creasy (Vice-Chair) Jerome Iletuma (appointed 12 th September 2024) (Treasurer) Ben Gbeve (Secretary) Tim Coles (appointed 12 th September 2024) Rev Daniel Gates Katherine Phillips Sean Walter-Browne
Key Staff:	David Hoskins – Charity Director
Governing Document:	Memorandum and Articles of Association dated 10 January 2012 as amended by special resolutions dated 12 June 2012
Company Registration Number:	07904107
Charity Registration Number:	1148362
Registered Office:	8 Church End Walthamstow London E17 9RJ
Operational address:	24 Brookscroft (YMCA) 640 Forest Road Walthamstow London E17 3EF
Bookkeeper:	Connect Supply Limited. Registered Company 13312279. Registered in England and Wales.
Bankers:	Cooperative Bank Plc (Business Account) P O Box 250, Delf House, Southway Skelmersdale WN8 6WT CCLA Good Investment (COIF Charities Deposit Fund) PO Box 12892, Dunmow, Essex CM6 9DL
Independent Examiner:	Silvia Garrido Kemp

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2025

The Directors have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by relieving poverty among Waltham Forest's homeless people and rough sleepers by deploying human and material resources to provide appropriate relief.

Governance

The charity is a Company limited by guarantee. The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Company and to recruit new trustees as necessary. A majority of trustees must be practising Christians attending a church in Waltham Forest.

The Trustees provide governance oversight for the Night Shelter. The Trustees recruit paid staff to support the work of the Night Shelter.

Staff and Administration

There was a stable staff team for the year, led and managed by the Charity Director (full-time). For the first time, two full-time Caseworkers were employed for the full year, to provide casework support at the drop-in centre at YMCA. The team is supported by the part-time Office Administrator. Lived experience co-production was further developed and embedded in the operations of the charity, through the employment of two part-time Peer Coaches. A seasonal Evening Duty Worker supervised the drop-in during the hours of the evening meal provision for the winter season.

Bookkeeping services were outsourced by contract to Connect Supply Limited on 1st April 2024, with day-to-day financial operations managed through an online accounting platform. The end of year statement of accounts was prepared for the Treasurer by Connect Supply. The Independent Examiner appointed by Members is Silvia Garrido Kemp.

Review of Activities

In planning the activities, the Directors have had regard to the guidance on public benefit last updated by the Charity Commission in September 2014.

FCENS provides short-term emergency accommodation to adults who are rough sleeping or at risk of rough sleeping, through night shelter provision for the winter months of November to March. The charity provides a drop-in centre for homelessness advice, which is open all year during office hours. The service is based at premises leased by FCENS at YMCA, Forest Road, Walthamstow. The shelter provision is provided in single en-suite rooms at the main hostel at YMCA Walthamstow.

At the beginning of the year 2024-2025, the shelter was open in April and May, with funding received from Housing Justice through the 'spring transition fund'. This funding was used to support guests at the end of the 2023-2024 winter season, to secure stable move-on accommodation. All 15 those guests were successfully moved on to stable accommodation by the end of May 2024.

For the winter months, the first guest was accommodated on 17th October. Intake and referrals continued until December, reaching capacity of 15 guests accommodated at YMCA on 17th December 2024.

With the help of additional funding from London Councils to support migrants with unclear immigration status, FCENS was able to accommodate more guests from January – March, with more guests coming in as others moved on. Between 15-18 guests were accommodated at YMCA, with overflow provision at local hotels, from 17th December 2024 – 31st March 2025. There was no 'spring transition fund' to support guests at the end of the season, however 5 guests were accommodated into April under the London Councils programme.

38 guests were accommodated during the winter night shelter season (November – March). Of these 31 (91%) achieved positive move-on accommodation.

There was an increase in the number of guests reporting end of private rented sector tenancy as a reason for homelessness (35% of guests). Other significant factors were family or friends no longer able to provide accommodation (29%) and immigration issues (16%).

150 single adults were supported through the drop-in service during the year. Of these, FCENS supported 66 to find suitable stable accommodation.

Holistic Wrap Around Support

FCENS continues to develop its wrap around support provision. Year on year, there is an increase in the number and percentage of guests who have achieved stable move on accommodation. The service intentionally combines short-term emergency accommodation in single rooms, with intense casework support, supported by lived experience peer coach support. Support is trauma-informed and co-produced. This means that guests are involved in designing their own support plan. Casework and peer coach support assesses support needs and establishes goals that are not just about housing. Guests were supported for access to benefits, language support, education and training, housing, mental health services, physical health (support for hospital appointments and GP registration), social and familial networks.

Partnership Working

This was achieved through partnership working with commissioned and non-commissioned services locally and across London. Through the Housing Justice shelter network, the team accessed London Forums and training through Shelter. A mental health social worker from EASL (Enabling Assessment Service London) attended the drop-in regularly for one-to-one assessments with guests. We joined regular meetings with the Waltham Forest rough sleeper pathway, working alongside CGL (street outreach), YMCA, Branches Hostel, Waltham Forest rough sleeper co-ordinator. We partnered with NELFT NHS rough sleeper mental health nurse for shared support plans. Through the London Councils programme, the casework team partnered with Waltham Forest Migrant Action and Ramfel, to develop shared support plans connected with immigration plans.

Volunteers

Activities rely on the generous support of volunteers who serve in our charity, as a community of churches, and as community volunteers. Volunteers served a hot meal for guests at the shelter from 1st November – 31st March. The churches of St John's Walthamstow, the Parish of Wanstead, Wesleyan Christian Centre, St Mary's Walthamstow and Leytonstone United Free Church, all contributed to the provision of evening meals. Other volunteers in our community network provided meals for Thursday evenings. In addition, volunteers served during the day to support staff at the drop-in centre Monday – Friday. 105 volunteers served at the shelter through the winter. FCENS Trustees and the

staff team are all grateful for the essential support provided by volunteers and partner churches.

Safeguarding

The Safeguarding Policy is reviewed and updated annually. Two senior staff and two Trustees are trained Safeguarding Leads. All staff attend training in Safeguarding. There is a clear process for disclosures which is shared with all stakeholders. The Trustees recognised the absolute necessity of ensuring the protection and safety of all those the charity serves. All key personnel who are in one-to-one contact with our vulnerable adults have to obtain clearance from the Disclosure and Barring Service.

Funding and Support

FCENS relies on a broad range of fundraising sources to fund its charitable activities. Funding is received from a mix of statutory funding (central government and local government), trusts and foundations, our church network and the local community, including fundraising events organised by churches and community groups. Major funders are listed in the financial statements included with this report. We thank all our funding partners, churches, community groups, donors and volunteers who have supported FCENS during the past year.

Development For New Shelter Premises

Trustees continue to prioritise finding a premises for a long-term home for FCENS services. Building on experience, FCENS has demonstrated that positive results that can be achieved through drop-in services combined with single-room shelter with privacy and dignity for guests experiencing homelessness.

During this year, we explored the opportunity for these services to be at North Chingford Methodist Church, with a feasibility study undertaken with the Forest Circuit of the Methodist Church. The architect firm Whittaker Parsons was appointed to develop a design brief for the site. The brief was co-designed with FCENS guests through the provision of a workshop hosted by the architects at the FCENS drop-in. Ground-breaking plans for a homelessness support centre were presented to the Methodist Circuit in January 2025. FCENS presented proposals at a public meeting in February 2025. A period of public consultation followed.

At the end of this process, in the light of local interest in other uses for the church property, FCENS Trustees withdrew interest in the site on 29th August 2025. FCENS Trustees continue to seek an alternative site to house the service for the long-term. Meanwhile, the service continues at its current base at YMCA Walthamstow.

Financial Review

The total incoming resources for the year 2024/25 were £331,037 (2023/24 £325,867). Most income was received from donations and grants, with a small amount received from investments (CCLA deposit account). Resources expended totalled £326,584 (2023/2024 £263,716) being mostly expenditure on charitable activity serving homeless guests at our drop-in centre and our night shelter service. Expenditure on governance totalled £1,432 (2023/2024 £3,086).

The most significant expenditure for 2024/2025 were staff costs of £150,077 (2023/2024 £110,996), shelter beds (mostly at YMCA Walthamstow) at £116,314 (2023/2024 £108,471) and rent costs for the drop-in centre at Brookscroft of £18,720 (2023/2024 £17,868). The increase in staff costs were in part due to having a stable team employed all year, including two full-time administrators for the first time, and the addition of lived experience peer coaches. All these staff contribute to the growing service provided for our guests on a year-round basis.

Trustees have established a restricted fund for the purpose of developing a new venue for its services, to fulfil the long-term goal of providing drop-in and emergency shelter services under in one location under FCENS management. During the year, plans were developed for a potential site for this service at North Chingford Methodist Church. Professional fees of £3,234 were expended on this project. The design brief was co-produced with guests from the night shelter and this is transferrable.

Reserves Policy

The Board of Directors have established a policy whereby free reserves must be no less than £90,000. Trustees aim to maintain six months operating reserves. Reserves are held in investment account with CCLA.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Trustees have established policy and procedures to identify, monitor and review risks. Risks are reviewed regularly in Trustees meetings.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors on 30th September 2025 and signed on their behalf by:



Ian Drury

Date: 30th September 2025

Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

Forest Churches Emergency Night Shelter (FCENS) Ltd

I report to the trustees on my examination of the accounts of the Forest Churches Emergency Night Shelter (FCENS) Ltd (the Company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity 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 Charities 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.

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.

Signed: *Silvia Garrido Kemp*

Name: Silvia Garrido Kemp
Address: 123 Drysdale Avenue
London
E4 7PD

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Financial Activities incorporating Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies		71,761	260,311	332,073	325,867
Charitable activities		-	-	-	-
Investments		61	-	61	-
Reversals to previous year	-	1,096	-	1,096	-
Total Income and Endowments		70,726	260,311	331,038	325,867
Expenditure on					
Raising funds		-	-	-	515
Charitable activities	4b,4c	65,257	259,897	325,154	260,115
Other	4d	1,432	-	832	3,086
Total Expenditure		66,689	259,897	326,584	263,716
Net Income/(Expenditure) for the Year		4,038	414	4,454	62,151
Fund Transfers	-	1,628	1,628	-	-
Fund balances at 1 April 2024	9	91,096	60,170	151,266	81,486
Fund balances at 31 March 2025		93,507	62,213	155,721	89,115

The charity does not have any endowment funds

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 10-12 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
CURRENT ASSETS					
Debtors	6			-	1,129
Cash at bank	7	93,907	104,761	198,668	168,621
		<u>93,907</u>	<u>104,761</u>	<u>198,668</u>	<u>169,750</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	8	400	42,548	42,948	18,484
Net Current Assets		<u>93,507</u>	<u>62,213</u>	<u>155,720</u>	<u>151,266</u>
NET ASSETS					
		<u>93,507</u>	<u>62,213</u>	<u>155,720</u>	<u>151,266</u>
FUND BALANCES					
Unrestricted funds					
General Funds		93,507	-	93,507	90,408
Restricted Funds					
	9	-	62,213	62,213	60,858
		<u>93,507</u>	<u>62,213</u>	<u>155,720</u>	<u>151,266</u>

For the year ended 31 March 2025, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. *The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. *The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*
- c. *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf on 15th September 2025 by:



Mr Jerome Hetuma - Trustee & Treasurer

Company number: 07904107

Charity number: 1148362

The notes on pages 10-12 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
<i>Net income for the year (as per the Statement of Financial Activities page 6)</i>	4,854	62,151
Adjustments for:		
(increase)/decrease in debtors	1,129	(141)
increase/(decrease) in creditors	24,064	1,923
<i>Net cash provided by operating activities</i>	<u>30,047</u>	<u>63,933</u>
Cash at the beginning of the financial year	<u>168,621</u>	<u>104,688</u>
Cash at the end of the financial year	<u><u>198,668</u></u>	<u><u>168,621</u></u>

All cash is held in a bank account with immediate access

The notes on pages 10 - 12 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards, the Companies Act 2006 and the Charities Act 2011. They follow the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 and Financial Reporting Standard (FRS)102. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Expenditure:

Expenditure is recognised when there is a contractual obligation to make payment or when payment is actually made, whichever is the sooner.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

2 Public Benefit

The charity is a public benefit entity which seeks to support local homeless people.

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Ministry of Housing and Communities and Local Government	-	100,000	100,000	127,200
National Lottery Community Fund		62,424	62,424	100,390
Housing Justice	-		-	32,863
Mercers Foundation		43,000	43,000	
Drapers Fund		20,000	20,000	-
The Mrs Smith and Mount Trust		5,000	5,000	5,000
Greenhall Foundation			-	3,000
Garfield Weston	30,000	-	30,000	-
Wanstead Parish		6,887	6,887	-
London Councils Immigration Fund	-	15,000	15,000	-
Hedley Foundation	-	3,000	3,000	-
Charles F French	-	5,000	5,000	-
General donations	15,255	-	15,255	18,069
Tax recoverable			-	2,492
Albert Hunt Trust	7,000		7,000	7,000
Settle East	2,000		2,000	
All Saints Church	2,923		2,923	
London Borough of Waltham Forest	11,325		11,325	
St Mary's Christmas Concerts	1,443		1,443	1,228
Gab Comedy Fundraiser	815		815	
Cornerstone	1,000		1,000	2,600
	71,761	260,311	332,072	296,014

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2025

4 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
a Fundraising costs			-	515
b Direct Charitable Costs				
Salaries	25,563	124,514	150,077	110,996
Employers NIC	1,045	5,596	6,641	3,857
Employers Pension Contribution	3,365		3,365	2,772
Volunteer Expenses	183		183	
Equipment & Laundry	-	-	-	-
Hotel Accommodation	18,275	98,039	116,314	108,471
Rent (Brookscroft)	4,360	14,360	18,720	17,868
Guest Support (food, travel, move on and other support)	148	8163	8,311	251
Food and Refreshments (staff)	191		191	1,017
	<u>53,130</u>	<u>250,672</u>	<u>303,803</u>	<u>245,232</u>
c Support & Administration	£	£	£	£
Payroll & Bookkeeping	4,526		4,526	969
Staff Expenses	40		40	
Staff Wellbeing	18	1,088	1,106	
Recruitment Costs	3,603		3,603	
Fundraising Costs (including just giving monthly fee)	320		320	
Equipment and Consumables	105	1,795	1,899	3,499
Staff Training	600	1,753	2,353	3,858
New Venue Development (Professional Fees)		3,234	3,234	
Design, Print and Communications	310	239	549	
Bank & HMRC Fees (including Just giving transaction fees)	436		436	
Phone and Internet	784		784	
Insurance	1,382		1,382	1,058
Licences		1,116	1,116	
Support costs			-	5,499
	<u>12,125</u>	<u>9,224</u>	<u>21,349</u>	<u>14,883</u>
Combined charitable activity cost	<u>65,256</u>	<u>259,896</u>	<u>325,152</u>	<u>260,115</u>
d Governance	£	£	£	£
Governance (subscriptions to other bodies)	832		832	2,886
Independent Examination (includes 2023/24 fee)	600		600	200
	<u>1,432</u>	<u>-</u>	<u>1,432</u>	<u>3,086</u>

5 Staff & Trustees

	2025 £	2024 £
Gross wages, salaries & benefits in kind	150,077	110,996
Employer's National Insurance costs	6,641	3,857
Pension costs	3,365	2,772
Total staff costs	<u>160,084</u>	<u>117,625</u>

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2025

- * During the year the charity employed 7 staff, amounting to 3.5 full time equivalents. Its activities are generally carried out by volunteers.
- * No staff received salaries at a rate of more than £60,000 per annum.
- * Pension costs relate to a defined contribution scheme. Costs are apportioned between restricted and unrestricted funds in line with the allocation of gross pay of individual staff members.
- * No remuneration was paid to any trustee during the year nor to any person connected to them.
- * Corinna Creasy was reimbursed £66 for items purchased. No other trustee received reimbursed expenses.

	2025	2024
	£	£
6 Current assets		
Other Debtors	1,129	1,129
	1,129	1,129
7 Cash at Bank and in Hand		
Bank operating accounts	198,668	168,621
8 Liabilities falling due within one year		
Trade Creditors	42,548	18,484
Accruals (independent Examiner Fee)	400	
	42,948	18,484

9 Funds

The General Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on general activities of the charity.

The restricted funds (Grants) represent amounts received for specific purposes and the movements in the year are as follows:

To fund:-	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
Provision of caseworker/director (National Lottery)	15,015	62,424	51,088		26,350
Night Shelter Transformation Fund (MHCLG)	0	100,000	100,000		0
Moving on	11,856	0	6,230		5,626
Drop in centre provision (Mrs Smith & Mount)	0	5,000	5,000		0
Provision of drop in centre/admin support (Drapers)	0	20,000	10,800		9,200
New Venue Development Fund	12,261	6,887	3,234		15,914
Support for guests with no recourse (London Councils)	0	15,000	14,835		155
Lived Experience (Charles F French)	0	5,000	5,000		0
Out of Season shelter provision (Hedley Foundation)	0	3,000	0		3,000
End of Season night shelter and move on (HJSTF)	21,038		22,666	1,628	0
			22,666	1,628	0

10 Donated Facilities and services

The charity makes considerable use of volunteers who devote their time for nothing and also provide food for guests. It is not considered feasible to place a monetary value on this and therefore it is not included in the accounts.

11 Going Concern

For the last 3 years the Charity has generated sufficient income each year to cover its annual expenditure. It holds reserves sufficient to cover over 7 months' expenditure and over 95% of its reserves are in the form of cash.

There are no material uncertainties about the charity's ability to continue. The trustees therefore consider the charity is a going concern and the accounts have been prepared on that basis.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

FOREST CHURCHES EMERGENCY NIGHT SHELTER

England & Wales - Charity number 1148362

Accounts

**FOREST CHURCHES EMERGENCY
NIGHT SHELTER (FCENS) LTD**

Report and Accounts

year ended: 31 March 2024

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2024

COMPANY INFORMATION

Directors/Trustees:	Ian Drury (Chair) Corinna Creasy (Vice-Chair) Sean Walter-Browne (Treasurer) Ben Gbeve (Secretary) Revd Daniel Gates Katherine Phillips
Key staff:	Mr D Hoskins - Director Mr T Rotinwa - Caseworker Ms J Ashley - Secretary (PT)
Governing Document:	Memorandum and Articles of Association dated 10 January 2012 as amended by special resolutions dated 12 July 2012
Company Registration Number:	07904107
Charity Registration Number:	1148362
Registered Office:	8 Church End Walthamstow London E17 9RJ
Bankers:	Cooperative Bank Plc P O Box 250 Delf House Southway Skelmersdale WN8 6WT

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FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

The Directors have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by relieving poverty among Waltham Forest's homeless people and rough sleepers by deploying human and material resources to provide appropriate relief.

Governance

The charity is a Company limited by guarantee. The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Company and to recruit new trustees as necessary. A majority of trustees must be practising Christians attending a church in Waltham Forest.

The Trustees provide governance oversight for the Night Shelter. The Trustees recruit paid staff to support the work of the Night Shelter.

An appointment was made to the post of Charity Director at the beginning of the year to lead the staff team. The team included a full-time caseworker on permanent contract. A part-time caseworker was employed for the summer months, supplemented by another part-time caseworker during the time the shelter was occupied. At the end of the year, this role was combined and a second full-time Caseworker was appointed on a year-round basis.

Part time posts were the Office Administrator and Evening Duty Worker to oversee meals at the night shelter. Two part-time Peer Coaches were appointed to support the casework team. Peer Coaches have lived experience of homelessness and lead the lived experience group for co-production.

Review of Activities

In planning the activities, the Directors have had regard to the guidance on public benefit last updated by the Charity Commission in September 2014. FCENS provides emergency accommodation to rough sleepers and homeless persons in Waltham Forest during the winter. For three winters 2020-2023, accommodation was provided at hotels in Ilford. The mode of operation for the winter shelter moved permanently from communal shelter to single-room shelter during this period.

Trustees continue to seek a long-term home where FCENS can operate its own night-shelter on a long-term basis. While this search continues, FCENS has an interim model in operation at YMCA in Walthamstow. This year, for the first time, FCENS operated its winter shelter at YMCA, using single rooms available within the main hostel, and in the container 'MyPad' units located in the car park area on site. We were able to accommodate up to 15 guests from 1st October 2023 to the end of March 2024.

The drop-in centre opened at YMCA in Walthamstow on 1st November 2022. This was the first year that the drop-in centre was open on a year-round basis including the summer months. Our caseworkers were available to meet anyone attending the drop-in, to support people in crisis due to homelessness. This extends our offer to provide non-residential services to prevent rough sleeping, in addition to our shelter service. Caseworkers also met shelter guests at the drop-in for casework support, and worked with them to secure stable move-on accommodation, as well as assisting them with any support needs such as mental health, substance dependency, immigration status and pastoral support.

FCENS helps to bring about a transformation in the lives of those we encounter, seeking to work with local agencies and the local authority to improve the plight of those who are homeless or sleeping rough.

Volunteers

Activities rely on the generous support of volunteers who serve in our charity, as a community of churches, and as community volunteers. Volunteers served a hot meal for guests at the shelter every evening from 1st November – 31st March. This service was extended to the end of April, due to the spring extension of the shelter. The churches of St John's Walthamstow, the Parish of Wanstead, Wesleyan Christian Centre, City of God Christian Centre, St Mary's Walthamstow and Leytonstone United Free Church, all contributed to the provision of evening meals. In addition, volunteers served during the day to support staff at the drop-in centre Monday-Friday. 105 volunteers served at the shelter through the winter. This was the first time that volunteers have been directly involved in our service provision since closing communal shelters in 2020. FCENS Trustees and the staff team are all grateful for the essential support provided by volunteers and partner churches.

Outcomes

188 guests accessed our drop-in service throughout the year. This was a significant increase on the previous year (70 guests) and this was achieved by opening the drop-in service for the summer months. Of these, 38 guests were accommodated in the night shelter.

Of our 38 residential guests, 33 (87%) were housed in stable long-term accommodation. 3 guests moved into less stable short-term accommodation. 1 guest was asked to leave without an appropriate move-on accommodation due to an incident and 1 guest left with no known accommodation outcome.

In addition to re-housing, caseworkers worked with the guests to help them with various associated needs, such as helping them register with local GPs, make benefit applications and settle into their move-on accommodation as well as providing other practical assistance e.g. microwaves to those moving into private rented accommodation.

Although the season officially ended on 31st March, thanks to some funding by the Mayor of London through Housing Justice, we were able to provide accommodation for 4 of our guests in April and May, until they were able to move on to appropriate housing.

Safeguarding

Along with all the other organisations that serve in the community, the Trustees recognised the absolute necessity of ensuring the protection and safety of all those the charity serves. All of our key personnel who are in close contact with our vulnerable clientele have to obtain clearance from the Disclosure and Barring Service.

Funding and Support

FCENS was able to raise funds for its operation from local government, central government (DLUHC), trusts and foundations, and from churches in Waltham Forest and neighbouring boroughs, including: £127,200 from Department for Levelling Up, Housing & Communities (Night Shelter Transformation Fund Rounds 1 & 2)

£100,390 from National Lottery Community Fund

£ 32,863 from Housing Justice (including Mayor of London Spring Transition Fund)

£ 19,429 from London Borough of Waltham Forest

£ 7,000 from Albert Hunt Trust

£ 6,596 from the Parish of St John, Buckhurst Hill

£ 5,000 from Mrs Smith & Mount Trust

£ 3,000 from Greenhall Foundation

£ 2,600 from Cornerstone Church

£ 1,228 from St Mary's Parish Church, Walthamstow.

We thank all our funders for their support. We would also like to thank the local churches, volunteers and all who have supported FCENS during the past year.

Financial Review

A summary of the year's results can be found on page 6 of this report and accounts. During 2023/2024 the total incoming resources amounted to £325,868 (2022/23 £225,305). All was received by way of donations and grants. Resources expended totalled £263,717 (2022/23 £217,676) being mostly expenditure on serving our homeless guests. Expenditure on governance totalled £3,086 (2022/23 £986).

A major item of expenditure for 2023/24 was £108,471 (2022/23 £107,416) spent on accommodation for our homeless guests, arising from our partnership with YMCA St Paul's Group (2022/23 Best Western Hotel). Staff costs amounted to £117,625 (2022/23 £91,270). The increase reflects the employment of a Charity for the full 12 months, after his appointment in November 2022.

Reserves Policy

The Board of Directors have established a policy whereby free reserves held by the charity should be maintained at a level of at least £90,000.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors and signed on their behalf by:

Ian Drury

Ian Drury

Chair of Trustees for year ended 31 March 2024

Date: 17th September 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

Forest Churches Emergency Night Shelter (FCENS) Ltd

I report to the trustees on my examination of the accounts of the Forest Churches Emergency Night Shelter (FCENS) Ltd (the Company) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity 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 Charities 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.

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.

Signed:

Silvia Garrido

Name: Silvia Garrido Kemp

Address: 123 Drysdale Avenue
London
E4 7PD

15th September 2024

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Financial Activities incorporating Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	3	51,622	274,245	325,868	225,305
Total Income and Endowments		<u>51,622</u>	<u>274,245</u>	<u>325,868</u>	<u>225,305</u>
Expenditure on					
Raising funds	4a	515	-	515	222
Charitable activities	4b,4c	10,433	249,683	260,115	216,468
Other	4d	-	3,086	3,086	986
Total Expenditure		<u>10,948</u>	<u>252,769</u>	<u>263,717</u>	<u>217,676</u>
Net Income/(Expenditure) for the Year		40,675	21,476	62,151	7,629
Fund balances at 1 April 2023	9	49,733	39,382	89,115	81,486
Fund balances at 31 March 2024		<u>90,408</u>	<u>60,858</u>	<u>151,266</u>	<u>89,115</u>

The charity does not have any endowment funds

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
CURRENT ASSETS					
Debtors	6	1,129	-	1,129	989
Cash at bank	7	89,279	79,342	168,621	104,688
		<u>90,408</u>	<u>79,342</u>	<u>169,750</u>	<u>105,676</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	8	-	18,484	18,484	16,561
Net Current Assets		<u>90,408</u>	<u>60,858</u>	<u>151,266</u>	<u>89,115</u>
NET ASSETS					
		<u>90,408</u>	<u>60,858</u>	<u>151,266</u>	<u>89,115</u>
FUND BALANCES					
Unrestricted funds					
General Funds		90,408	-	90,408	49,733
Restricted Funds					
	9	-	60,858	60,858	39,382
		<u>90,408</u>	<u>60,858</u>	<u>151,266</u>	<u>89,115</u>

For the year ended 31 March 2024, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. *The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. *The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*
- c. *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf on 17th September 2024 by:

Sean Walter-Browne

S Walter-Browne - Trustee & Treasurer

Company number: 07904107

Charity number: 1148362

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
<i>Net income for the year (as per the Statement of Financial Activities page 6)</i>	62,151	7,629
Adjustments for:		
(increase)/decrease in debtors	(141)	(943)
increase/(decrease) in creditors	1,923	5,796
<i>Net cash provided by operating activities</i>	63,933	12,483
Cash at the beginning of the financial year	104,688	92,205
Cash at the end of the financial year	168,621	104,688

All cash is held in a bank account with immediate access

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards, the Companies Act 2006 and the Charities Act 2011. They follow the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 and Financial Reporting Standard (FRS)102. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Expenditure:

Expenditure is recognised when there is a contractual obligation to make payment or when payment is actually made, whichever is the sooner.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

2 Public Benefit

The charity is a public benefit entity which seeks to support local homeless people.

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Department for Levelling Up, Housing & Communities	-	127,200	127,200	106,000
National Lottery Community Fund	-	100,390	100,390	60,000
Housing Justice	-	32,863	32,863	-
London Borough of Waltham Forest	11,325	8,104	19,429	18,272
The Albert Hunt Trust	7,000	-	7,000	-
St Johns, Buckhurst Hill	6,596	-	6,596	5,000
The Mrs Smith and Mount Trust	-	5,000	5,000	-
Greenhall Foundation	3,000	-	3,000	-
Cornerstone Church	2,600	-	2,600	-
St Mary Walthamstow	1,228	-	1,228	7,392
London Community Foundation	-	-	-	10,000
Red Loft	-	-	-	5,255
All Saints, Highams Park	-	-	-	1,321
General donations	18,069	-	18,069	10,834
Tax recoverable	1,804	688.13	2,492	1,231
	51,622	274,245	325,868	225,305

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2024

4 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a Fundraising costs	515	-	515	222
b Direct Charitable Costs				
Gross pay (inc Agency staff)	9,642	101,354	110,996	85,553
Employers NIC	412	3,445	3,857	3,721
Employers Pension Contribution	289	2,482	2,772	1,995
Equipment & Laundry	-	-	-	-
Hotel Accommodation	-	108,471	108,471	107,416
Day Centre	-	17,868	17,868	7,445
Guest Support	-	251	251	2,513
Food	-	1,017	1,017	456
	<u>10,344</u>	<u>234,888</u>	<u>245,232</u>	<u>209,100</u>
c Support & Administration	£	£	£	£
Payroll	89	880	969	562
Consumable items	-	3,499	3,499	429
Staff Training	-	3,858	3,858	-
Insurance	-	1,058	1,058	1,060
Support costs	-	5,499	5,499	5,317
	<u>89</u>	<u>14,795</u>	<u>14,883</u>	<u>7,368</u>
Combined charitable activity cost	<u>10,433</u>	<u>249,683</u>	<u>260,115</u>	<u>216,468</u>
d Governance	£	£	£	£
Governance (subscriptions to other bodies)	-	2,886	2,886	786
Independent Examination	-	200	200	200
	<u>-</u>	<u>3,086</u>	<u>3,086</u>	<u>986</u>

5 Staff & Trustees

	2024 £	2023 £
Gross wages, salaries & benefits in kind	110,996	85,553
Employer's National Insurance costs	3,857	3,721
Pension costs	2,772	1,995
Total staff costs	<u>117,625</u>	<u>91,270</u>

- * During the year the charity employed 8 staff, amounting to 3.5 full time equivalents. Its activities are generally carried out by volunteers.
- * No staff received salaries at a rate of more than £60,000 per annum.
- * Pension costs relate to a defined contribution scheme. Costs are apportioned between restricted and unrestricted funds in line with the allocation of gross pay of individual staff members.
- * No remuneration was paid to any trustee during the year nor to any person connected to them.
- * Corinna Creasy was reimbursed £2,828 and Katie Phillips £86 for items they purchased. No other trustee received reimbursed expenses.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
6 Current assets		
Other Debtors	1,129	989
	1,129	989
7 Cash at Bank and in Hand		
Bank operating accounts	168,621	104,688
8 Liabilities falling due within one year		
Trade Creditors	18,484	8,618
Accruals	-	7,943
	18,484	16,561

9 Funds

The General Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on general activities of the charity.

The restricted funds (Grants) represent amounts received for specific purposes and the movements in the year are as follows:

To fund:-	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
provision of a caseworker/director	15,015	61,200	(61,200)	0	15,015
DLUHC	0	122,700	(122,700)	0	0
Accommodation costs	0	43,690	(43,690)	0	0
Additional support for guests	9,496	0	(251)	2,610	11,856
Social Prescribing	0	8,104	(8,104)	0	0
Guests Spring 2023/4	0	31,613	(10,575)	0	21,038
Drop in centre	0	5,000	(5,000)	0	0
Lived Experience	0	1,250	(1,250)	0	0
Funds to enhance shelter provision	14,871	688	0	(2,610)	12,949
	39,382	274,245	(252,769)	0	60,858

10 Donated Facilities and services

The charity makes considerable use of volunteers who devote their time for nothing and also provide food for guests. It is not considered feasible to place a monetary value on this and therefore it is not included in the accounts.

11 Going Concern

For the last 3 years the Charity has generated sufficient income each year to cover its annual expenditure. It holds reserves sufficient to cover over 6 months' expenditure and over 90% of its reserves are in the form of cash.

In 2020/21 Covid restrictions required the charity to provide Covid secure accommodation for its guests. The additional costs were met from grants secured from the National Lottery, Postcode Neighbourhood Trust and LB Waltham Forest. In 2021/22 and 2022/23 similar funding levels have been obtained. The charity therefore remains financially viable.

There are no material uncertainties about the charity's ability to continue. The trustees therefore consider the charity is a going concern and the accounts have been prepared on that basis.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

FOREST CHURCHES EMERGENCY NIGHT SHELTER

England & Wales - Charity number 1148362

Accounts

**FOREST CHURCHES EMERGENCY
NIGHT SHELTER (FCENS) LTD**

Report and Accounts

year ended: 31 March 2023

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2023

COMPANY INFORMATION

Directors/Trustees:	Rev David Britton (Chair) Katie Phillips Corinna Creasy Angela Stafford Sean Walter-Browne
Key staff:	Mr D Hoskins - Director Mr T Rotinwa - Caseworker Mr A Walsh - Nightworker (PT) Mr A Maxhuni - Nightworker (PT) Ms J Ashley - Secretary (PT)
Governing Document:	Memorandum and Articles of Association dated 10 January 2012 as amended by special resolutions dated 12 July 2012
Company Registration Number:	07904107
Charity Registration Number:	1148362
Registered Office:	8 Church End Walthamstow London E17 9RJ
Bankers:	Cooperative Bank Plc P O Box 250 Delf House Southway Skelmersdale WN8 6WT

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FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

The Directors have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by relieving poverty among homeless persons and rough sleepers living in Waltham Forest who are in conditions of need, hardship and distress by reason of their social and economic circumstances, in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.

Governance

The charity is a Company limited by guarantee. The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Company. This includes recruitment of new trustees. At any one time there must be a minimum of four trustees and no more than seven. A majority of trustees must be practising Christians attending a church in Waltham Forest.

The Trustees governance oversight for the Night Shelter.

The Trustees recruit paid staff to support the work of the Night Shelter. This year these included one full-time caseworker on permanent contract, one part-time caseworker on a fixed term contract, two overnight project workers on part-time, fixed term contracts and one assistant caseworker on part-time fixed-term contract. This year we appointed a full-time Project Lead on a fixed term six-month contract to advance the Trustees' objectives of acquiring a permanent premises for the shelter.

Review of Activities

In planning the activities the Directors have had regard to the guidance on public benefit last updated by the Charity Commission in September 2014.

FCENS provides emergency accommodation to rough sleepers and homeless persons in Waltham Forest during the winter. In the Winter of 2022/223 we provided this at the Best Western Hotel in Ilford, where we had 10 bedrooms for guests and an additional room for staff/office. We worked in collaboration with our network of churches to provide an evening meal and breakfast for guests every day, during their stay at the shelter.

For the first time, we opened a day drop-in centre at YMCA in Walthamstow on 1st November 2022. Our caseworkers were available to meet anyone attending the drop-in, to support people in crisis due to homelessness. This extends our offer to provide non-residential services to prevent rough sleeping, in addition to our shelter service. Caseworkers also met shelter guests at the drop-in for casework support, and worked with them to secure stable move-on accommodation, as well as assisting them with any support needs such as mental health, substance dependency, immigration status and pastoral support.

FCENS helps to bring about a transformation in the lives of those we encounter, seeking to work with local agencies and the local authority to improve the plight of those who are homeless or sleeping rough.

Outcomes

We opened in November 2022 until March 2023 and we hired 10 hotel rooms with en-suite facilities for guests as well as a room for meeting and for our staff to work from.

Throughout the winter season we had a total of 64 referrals. Of those we accommodated in the shelter 32

Of our 32 residential guests, we managed to house 16 guests in stable long-term accommodation. The remaining guests moved to other short-term accommodation. No guests returned to the streets.

In addition to re-housing, our caseworkers worked with the guests to help them with whatever support needs they had, such as helping register with local GPs, benefit applications and helping them settle into their move-on accommodation and providing them with some of their needs (e.g. microwaves to those moving into private rented accommodation).

Whilst the season officially ended on 31st March, thanks to some funding by the Mayor of London through Housing Justice, we were able to provide accommodation for 4 of our guests in April and May, until they were able to move on to appropriate housing.

Our drop-in remained open after the season closed and is now offered as a year-round service. We continue to receive guests who are newly homeless through the summer months and provide non-residential support to refer them to agencies for appropriate solutions to meet their needs.

As in the previous season, we had to operate very differently. Yet we are grateful that we have been able to take homeless people off our streets and provide them with much needed support during this difficult time. We are thankful to our staff team for being able to adapt to these challenges and still provide a high level of care.

Safeguarding

Along with all the other organisations that serve in the community, the Trustees recognised the absolute necessity of ensuring the protection and safety of all those the charity serves. All of our key personnel who are in close contact with our vulnerable clientele have to obtain clearance from the Disclosure and Barring Service.

Funding and Support

FCENS was able to raise funds for its operation from a number of Trusts and Foundations, including: £106,000 from Department for Levelling Up, Housing & Communities

£ 60,000 from National Lottery Community Fund

£ 18,272 from London Borough of Waltham Forest

£ 10,000 from London Community Foundation

£ 7,392 from St Mary's Parish Church, Walthamstow

£ 5,255 from Red Loft

£ 5,000 from the Parish of St John, Buckhurst Hill.

We thank them and all our funders for their support. We would also like to thank the local churches, volunteers and all who have supported FCENS during the past year

Financial Review

A summary of the year's results can be found on page 6 of this report and accounts. During 2022/2023 the total incoming resources amounted to £225,305 (2021/22 £173,134). All was received by way of donations and grants. Resources expended totalled £217,676 (2021/22 £166,537) being mostly expenditure on serving our homeless guests. Expenditure on governance totalled £986 (2021/22 £911).

A major item of expenditure for 2022-23 was £107,416 (2021/22 £69,281) spent on hotel accommodation arising from our partnership with Best Western Hotel. The increased cost reflects the higher price charged for rooms in 2022/23. Staff costs amounted to £91,270 (£90,104 in 2021/22), During the year the charity created a post of Director and were pleased to appoint Mr D Hoskins to this new role. This should allow FCENS to have a more strategic focus and enable it to accomplish the changes it needs to make if it is to continue to be relevant to the needs of the homeless in Waltham Forest.

Reserves Policy

The Board of Directors have established a policy whereby free reserves held by the charity should be maintained at a level of at least £70,000.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. We are required to:

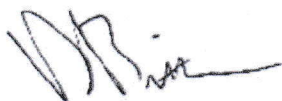
1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors on 7th September 2023 and signed on their behalf by:



Reverend David Britton
Chair of Trustees for year ended 31 March 2023

7th September 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

Forest Churches Emergency Night Shelter (FCENS) Ltd

I report to the trustees on my examination of the accounts of the Forest Churches Emergency Night Shelter (FCENS) Ltd (the Company) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity 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 Charities 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.

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.

Signed:

Silvia Garrido

Name: Silvia Garrido Kemp

Address: 123 Drysdale Avenue
London
E4 7PD

9th December 2023

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Financial Activities incorporating Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	3	59,305	166,000	225,305	173,134
Total Income and Endowments		<u>59,305</u>	<u>166,000</u>	<u>225,305</u>	<u>173,134</u>
Expenditure on					
Raising funds	4a	222	-	222	885
Charitable activities	4b,4c	62,970	153,498	216,468	164,741
Other	4d	986	-	986	911
Total Expenditure		<u>64,178</u>	<u>153,498</u>	<u>217,676</u>	<u>166,537</u>
Net Income/(Expenditure) for the Year		(4,873)	12,502	7,629	6,597
Fund balances at 1 April 2022	9	54,606	26,881	81,486	74,889
Fund balances at 31 March 2023		<u>49,733</u>	<u>39,382</u>	<u>89,115</u>	<u>81,486</u>

The charity does not have any endowment funds

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
CURRENT ASSETS					
Debtors	6	989	-	989	46
Cash at bank	7	65,306	39,382	104,688	92,205
		<u>66,294</u>	<u>39,382</u>	<u>105,676</u>	<u>92,251</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	8	16,561	-	16,561	10,765
Net Current Assets		<u>49,733</u>	<u>39,382</u>	<u>89,115</u>	<u>81,486</u>
NET ASSETS					
		<u>49,733</u>	<u>39,382</u>	<u>89,115</u>	<u>81,486</u>
FUND BALANCES					
Unrestricted funds					
General Funds		49,733	-	49,733	54,606
Restricted Funds					
	9	-	39,382	39,382	26,881
		<u>49,733</u>	<u>39,382</u>	<u>89,115</u>	<u>81,486</u>

For the year ended 31 March 2022, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. *The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. *The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*
- c. *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf on 17th October 2023 by:

Sean Walter-Browne

S Walter-Browne - Trustee & Treasurer

Company number: 07904107

Charity number: 1148362

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
<i>Net income for the year (as per the Statement of Financial Activities page 6)</i>	7,629	6,597
Adjustments for:		
(increase)/decrease in debtors	- 943	69
increase/(decrease) in creditors	5,796	8,684
<i>Net cash provided by operating activities</i>	12,483	15,350
Cash at the beginning of the financial year	92,205	76,855
Cash at the end of the financial year	104,688	92,205

All cash is held in a bank account with immediate access

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards, the Companies Act 2006 and the Charities Act 2011. They follow the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 and Financial Reporting Standard (FRS)102. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Expenditure:

Expenditure is recognised when there is a contractual obligation to make payment or when payment is actually made, whichever is the sooner.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

2 Public Benefit

The charity is a public benefit entity which seeks to support local homeless people.

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Homeless Link		-	-	80,630
Department for Levelling Up, Housing & Communities	-	106,000	106,000	-
National Lottery Community Fund	-	60,000	60,000	-
London Borough of Waltham Forest	18,272	-	18,272	11,325
London Community Foundation	10,000	-	10,000	-
St Mary Walthamstow	7,392	-	7,392	-
Red Loft	5,255	-	5,255	-
St Johns, Buckhurst Hill	5,000	-	5,000	6,248
All Saints, Highams Park	1,321	-	1,321	1,506
Housing Justice	-	-	-	39,192
Aviva Community Fund (Crowdfunder)	-	-	-	12,261
Aviva Global	-	-	-	5,000
Cornerstone Church	-	-	-	1,250
General donations	10,834	-	10,834	14,279
Tax recoverable	1,231	-	1,231	1,443
	59,305	166,000	225,305	173,134

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2023

4 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a Fundraising costs	222	-	222	885
b Direct Charitable Costs				
Gross pay (inc Agency staff)	250	85,303	85,553	86,592
Employers NIC	-	3,721	3,721	1,896
Employers Pension Contribution	-	1,995	1,995	1,615
Equipment & Laundry	-	-	-	188
Hotel Accommodation	47,451	59,965	107,416	69,281
Day Centre	7,445	-	7,445	-
Moving on costs	-	2,513	2,513	1,196
Food	456	-	456	219
	<u>55,602</u>	<u>153,498</u>	<u>209,100</u>	<u>160,988</u>
c Support & Administration	£	£	£	£
Payroll	562	-	562	754
Consumable items	429	-	429	80
Insurance	1,060	-	1,060	1,056
Support costs	5,317	-	5,317	1,863
	<u>7,368</u>	<u>-</u>	<u>7,368</u>	<u>3,753</u>
Combined charitable activity cost	<u>62,970</u>	<u>153,498</u>	<u>216,468</u>	<u>164,741</u>
d Governance	£	£	£	£
Governance (subscriptions to other bodies)	786	-	786	711
Independent Examination	200	-	200	200
	<u>986</u>	<u>-</u>	<u>986</u>	<u>911</u>

5 Staff & Trustees

	2023 £	2022 £
Gross wages, salaries & benefits in kind	85,553	86,592
Employer's National Insurance costs	3,721	1,896
Pension costs	1,995	1,615
Total staff costs	<u>91,270</u>	<u>90,104</u>

- * During the year the charity employed 8 staff, amounting to 3.5 full time equivalents. Its activities are generally carried out by volunteers.
- * No staff received salaries at a rate of more than £60,000 per annum.
- * Pension costs relate to a defined contribution scheme. Costs are apportioned between restricted and unrestricted funds in line with the allocation of gross pay of individual staff members.
- * No remuneration was paid to any trustee during the year nor to any person connected to them.
- * Corinna Creasy was reimbursed £2,828 and Katie Phillips £86 for items they purchased. No other trustee received reimbursed expenses.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
6 Current assets		
Other Debtors	989	46
	989	46
7 Cash at Bank and in Hand		
Bank operating accounts	104,688	92,205
8 Liabilities falling due within one year		
Trade Creditors	8,618	9,499
Accruals	7,943	1,265
	16,561	10,765

9 Funds

The General Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on general activities of the charity.

The restricted funds (Grants) represent amounts received for specific purposes and the movements in the year are as follows:

To fund:-	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
provision of a caseworker/director	-	166,000	- 150,985	-	15,015
winter casework	-	0	0	-	-
provision of night-awake staff	-	-	0	-	-
summer project	-	0	0	-	-
IT and data management	-	-	-	-	-
additional support for guests	12,009	0	(2,513)	-	9,496
Additional costs due to Covid-19	-	0	0	-	-
Funds to enhance shelter provision	14,871	0	0	-	14,871
	26,881	166,000	(153,498)	-	39,382

10 Donated Facilities and services

The charity makes considerable use of volunteers who devote their time for nothing and also provide food for guests. It is not considered feasible to place a monetary value on this and therefore it is not included in the accounts.

11 Going Concern

For the last 3 years the Charity has generated sufficient income each year to cover its annual expenditure. It holds reserves sufficient to cover over 6 months' expenditure and over 90% of its reserves are in the form of cash.

In 2020/21 Covid restrictions required the charity to provide Covid secure accommodation for its guests. The additional costs were met from grants secured from the National Lottery, Postcode Neighbour hood Trust and LB Waltham Forest. In 2021/22 and 2022/23 similar funding levels have been obtained. The charity therefore remains financially viable.

There are no material uncertainties about the charity's ability to continue. The trustees therefore consider the charity is a going concern and the accounts have been prepared on that basis.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

FOREST CHURCHES EMERGENCY NIGHT SHELTER

England & Wales - Charity number 1148362

Accounts

**FOREST CHURCHES EMERGENCY
NIGHT SHELTER (FCENS) LTD**

Report and Accounts

year ended: 31 March 2022

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2022

COMPANY INFORMATION

Directors/Trustees:	Rev David Britton (Chair) Norman Coe Katie Phillips Corinna Creasy David Baker (until 31-12-2021) David Maynes Angela Stafford
Key staff:	Mr T Rotinwa - Caseworker (FT) Mr A Walsh - Nightworker (PT) Mr A Maxhuni - Nightworker (PT) Ms J Ashley - Secretary (PT)
Governing Document:	Memorandum and Articles of Association dated 10 January 2012 as amended by special resolutions dated 12 July 2012
Company Registration Number:	07904107
Charity Registration Number:	1148362
Registered Office:	8 Church End Walthamstow London E17 9RJ
Bankers:	Cooperative Bank Plc P O Box 250 Delf House Southway Skelmersdale WN8 6WT

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Statement of Financial Activities	6
Balance Sheet	7
Cashflow Statement	8
Notes to the Accounts	9-11

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2022

The Directors have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by relieving poverty among homeless persons and rough sleepers living in Waltham Forest who are in conditions of need, hardship and distress by reason of their social and economic circumstances, in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.

Governance

The charity is a Company limited by guarantee. The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Company. This includes recruitment of new trustees, who must be practising Christians. At any one time there must be a minimum of four trustees and no more than seven.

The Trustees form the management group for the Night Shelter. The participating churches appoint volunteer coordinators who meet with the trustees to organise the running of the Night Shelter.

The Trustees recruit paid staff to support the work of the Night Shelter. This year these included one full-time caseworker on permanent contract, one full-time caseworker on a fixed term contract, two overnight project workers on part-time, fixed term contracts and one assistant caseworker on part-time fixed-term contract.

Review of Activities

In planning the activities the Directors have had regard to the guidance on public benefit last updated by the Charity Commission in September 2014.

FCENS provides emergency accommodation to rough sleepers and homeless persons in Waltham Forest during the winter. In the Winter of 2021/22 due to the Covid-19 pandemic we provided this through a partnership with the Cranbrook Hotel, Ilford. We worked in collaboration with local churches to provide three meals a day for the guests during their stay in the shelter. In addition we offered ongoing casework support for every guest helping them with a move on plan to find more permanent accommodation as well as assisting them with any support needs such as mental health, substance dependency, immigration status and pastoral support.

FCENS helps to bring about a transformation in the lives of those we encounter, seeking to work with local agencies and the local authority to improve the plight of those who are homeless or sleeping rough. The shelter opens for five months from 1 November to 31 March each year.

Outcomes

We opened in November 2021 until March 2022 and we took over one of the annexes of the Hotel which, as a self-contained building, meant we were able to provide 15 hotel rooms with en-suite facilities for guests as well as provide a space for meals and meeting and for our staff to work from.

Throughout the winter season we had a total of 66 referrals. Of those we accommodated in the shelter 51 guests. Out of the remaining referrals, 4 had needs that we felt were too high for us to be able to support and others failed to turn up to their appointments.

We managed to re-house 44 of our guests. 11 were referred to Crisis - which is positive but we have no information where they are long term - and unfortunately 7 left to unstable situations.

In addition to re-housing, our caseworkers worked with the guests to help them with whatever support needs they had, such as helping register with local GPs, benefit applications and helping them settle into their move-on accommodation and providing them with some of their needs (e.g. microwaves to those moving into private rented accommodation).

Whilst the season officially ended on 31st March, thanks to some funding by Housing Justice, we provided a further 4 weeks' accommodation and casework for 2 guests in order to finalise their move-on plans.

As in 2020/21, it was a season where we had to operate very differently. Yet we are grateful that we have been able to take homeless people off our streets and provide them with much needed support during this difficult time. We are thankful to our staff team for being able to adapt to these challenges and still provide a high level of care.

Safeguarding

Along with all the other organisations that serve in the community, the Trustees recognise the absolute necessity of ensuring the protection and safety of all those the charity serves. All of our key personnel who are in close contact with our vulnerable clientele have to obtain clearance from the Disclosure and Barring Service.

Funding and Support

FCENS was able to raise funds for its operation from a number of Trusts and Foundations, including:

£80,630 from Homeless Link

£39,192 from Housing Justice

£11,325 from London Borough of Waltham Forest

£ 6,248 from the Parish of St John, Buckhurst Hill.

We thank them and all our funders for their support.

We also raised £12,261 from an Aviva Crowdfunding site towards the cost of future developments.

We would also like to thank the local churches, volunteers and all who have supported FCENS during the past year

Financial Review

A summary of the year's results can be found on page 6 of this report and accounts. During 2021/2022 the total incoming resources amounted to £173,134 (2020/21 £146,910). All was received by way of donations and grants. Resources expended totalled £166,537 (2020/21 £141,902) being mostly expenditure on serving our homeless guests. Expenditure on governance totalled £911 (2020/21 £923).

A major item of expenditure for 2021-22 was £69,281 (2020/21 £58,645) spent on hotel accommodation arising from our partnership with Cranbrook hotel. Staff costs also increased substantially from £69,994 in 2020/21 to £90,104 in 2021/22. This was an increase of £20,110 or 29%. This reflected the additional time spent in finding lasting solutions for our guests and providing day-time support at the hotel.

Reserves Policy

The Board of Directors have established a policy whereby free reserves held by the charity should be maintained at a level of at least £2,000.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. We are required to:

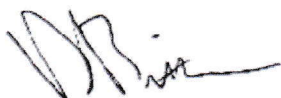
1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors on 18th October 2022 and signed on their behalf by:



Reverend David Britton
Chair of Trustees

18th October 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

Forest Churches Emergency Night Shelter (FCENS) Ltd

I report to the trustees on my examination of the accounts of the Forest Churches Emergency Night Shelter (FCENS) Ltd (the Company) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity 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 Charities 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.

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.

Signed:

Silvia Garrido

Name: Silvia Garrido Kemp
Address: 123 Drysdale Avenue
London
E4 7PD

2 December 2022

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Financial Activities incorporating Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	3	29,351	143,783	173,134	146,910
Total Income and Endowments		29,351	143,783	173,134	146,910
Expenditure on					
Raising funds	4a	885	-	885	98
Charitable activities	4b,4c	43,459	121,282	164,741	140,881
Other	4d	911	-	911	923
Total Expenditure		45,255	121,282	166,537	141,902
Net Income/(Expenditure) for the Year		(15,904)	22,501	6,597	5,008
Fund balances at 1 April 2021	9	70,510	4,379	74,889	69,881
Fund balances at 31 March 2022		54,606	26,881	81,486	74,889

The charity does not have any endowment funds

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

BALANCE SHEET

AS AT 31 MARCH 2022

	Note	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
CURRENT ASSETS					
Debtors	6	46	-	46	115
Cash at bank	7	65,325	26,881	92,205	76,855
		<u>65,370</u>	<u>26,881</u>	<u>92,251</u>	<u>76,970</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	8	10,765	-	10,765	2,081
Net Current Assets		<u>54,606</u>	<u>26,881</u>	<u>81,486</u>	<u>74,889</u>
NET ASSETS		<u><u>54,606</u></u>	<u><u>26,881</u></u>	<u><u>81,486</u></u>	<u><u>74,889</u></u>
FUND BALANCES					
Unrestricted funds					
General Funds		54,606	-	54,606	70,510
Restricted Funds	9	-	26,881	26,881	4,379
		<u>54,606</u>	<u>26,881</u>	<u>81,486</u>	<u>74,889</u>

For the year ended 31 March 2022, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*
- c. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf on 18th October 2022 by:



D Maynes - Trustee & Treasurer

Company number: 07904107

Charity number: 1148362

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
<i>Net income for the year (as per the Statement of Financial Activities page 6)</i>	6,597	5,008
Adjustments for:		
(increase)/decrease in debtors	69	296
increase/(decrease) in creditors	8,684	911
<i>Net cash provided by operating activities</i>	15,350	6,215
Cash at the beginning of the financial year	76,855	70,640
Cash at the end of the financial year	92,205	76,855

All cash is held in a bank account with immediate access

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards, the Companies Act 2006 and the Charities Act 2011. They follow the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 and Financial Reporting Standard (FRS)102. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Expenditure:

Expenditure is recognised when there is a contractual obligation to make payment or when payment is actually made, whichever is the sooner.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

2 Public Benefit

The charity is a public benefit entity which seeks to support local homeless people.

3 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Homeless Link		80,630	80,630	-
Housing Justice	-	39,192	39,192	-
Aviva Community Fund (Crowdfunder)		12,261	12,261	-
London Borough of Waltham Forest	-	11,325	11,325	12,100
St Johns, Buckhurst Hill	6,248	-	6,248	4,000
Aviva Global	5,000		5,000	-
All Saints, Highams Park	1,506	-	1,506	-
Cornerstone Church	1,250	-	1,250	2,000
National Lottery Community Fund	-	-	-	62,288
Postcode Neighbourhood Trust	-	-	-	20,000
St Mary's, Wanstead	-	-	-	10,799
London Over the Border Fund	-	-	-	10,000
Private Donation	-	-	-	5,010
Forest Choir	-	-	-	2,571
General donations	13,904	375	14,279	15,978
Tax recoverable	1,443	-	1,443	2,164
	29,351	143,783	173,134	146,910

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2022

4 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a Fundraising costs	885	-	885	98
b Direct Charitable Costs				
Gross pay (inc Agency staff)	37,977	48,615	86,592	67,136
Employers NIC	987	909	1,896	1,533
Employers Pension Contribution	742	873	1,615	1,325
Equipment & Laundry	100	88	188	563
Hotel Accommodation	-	69,281	69,281	58,645
Moving on costs	-	1,196	1,196	4,574
Food	-	219	219	1,556
	<u>39,806</u>	<u>121,182</u>	<u>160,988</u>	<u>135,332</u>
c Support & Administration	£	£	£	£
Payroll	754	-	754	658
Office Rental	-	-	-	1,000
Consumable items	-	80	80	17
Staff Training & Development	-	-	-	300
Insurance	1,056	-	1,056	1,172
Support costs	1,843	20	1,863	2,402
	<u>3,653</u>	<u>100</u>	<u>3,753</u>	<u>5,549</u>
Combined charitable activity cost	<u>43,459</u>	<u>121,282</u>	<u>164,741</u>	<u>140,881</u>
d Governance	£	£	£	£
Governance (subscriptions to other bodies)	711	-	711	723
Independent Examination	200	-	200	200
	<u>911</u>	<u>-</u>	<u>911</u>	<u>923</u>

5 Staff & Trustees

	2022 £	2021 £
Gross wages, salaries & benefits in kind	86,592	67,136
Employer's National Insurance costs	1,896	1,533
Pension costs	1,615	1,325
Total staff costs	<u>90,104</u>	<u>69,994</u>

- * During the year the charity employed 6 staff, amounting to 3.5 full time equivalents. Its activities are generally carried out by volunteers.
- * No staff received salaries at a rate of more than £60,000 per annum.
- * Pension costs relate to a defined contribution scheme. Costs are apportioned between restricted and unrestricted funds in line with the allocation of gross pay of individual staff members.
- * No remuneration was paid to any trustee during the year nor to any person connected to them.
- * Corinna Creasy was reimbursed £1,161 and Katie Phillips £62 for items they purchased. No other trustee received reimbursed expenses.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
6 Current assets		
Other Debtors	46	115
	46	115
7 Cash at Bank and in Hand		
Bank operating accounts	92,205	76,855
8 Liabilities falling due within one year		
Trade Creditors	9,499	1,465
Accruals	1,265	616
	10,765	2,081

9 Funds

The General Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on general activities of the charity.

The restricted funds (Grants) represent amounts received for specific purposes and the movements in the year are as follows:

To fund:-	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
provision of a caseworker	-	-	-	-	-
winter casework	-	14,392	(14,392)	-	-
provision of night-awake staff	287	-	(287)	-	-
summer project	-	13,375	(13,375)	-	-
IT and data management	-	-	-	-	-
additional support for guests	4,093	25,900	(15,066)	-	14,927
Additional costs due to Covid-19	-	77,855	(77,855)	-	-
Funds to enhance shelter provision	-	12,261	-	-	12,261
	4,379	143,783	(121,282)	-	26,881

10 Donated Facilities and services

The charity makes considerable use of volunteers who devote their time for nothing and also provide food for guests. It is not considered feasible to place a monetary value on this and therefore it is not included in the accounts.

11 Going Concern

For the last 3 years the Charity has generated sufficient income each year to cover its annual expenditure. It holds reserves sufficient to cover over 6 months' expenditure and over 90% of its reserves are in the form of cash.

In 2020/21 Covid restrictions required the charity to provide Covid secure accommodation for its guests. The additional costs were met from grants secured from the National Lottery, Postcode Neighbourhood Trust and LB Waltham Forest. In 2021/22 similar funding levels have been obtained. The charity therefore remains financially viable.

There are no material uncertainties about the charity's ability to continue. The trustees therefore consider the charity is a going concern and the accounts have been prepared on that basis.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

FOREST CHURCHES EMERGENCY NIGHT SHELTER

England & Wales - Charity number 1148362

Accounts

**FOREST CHURCHES EMERGENCY
NIGHT SHELTER (FCENS) LTD**

Report and Accounts

year ended: 31 March 2021

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2021

COMPANY INFORMATION

Directors/Trustees:	Rev David Britton (Chair) Norman Coe Katie Phillips Corinna Creasy David Baker David Maynes Angela Stafford
Key staff:	Mr T Rotinwa - Caseworker (FT) Mr L Goldfarb - Caseworker (FT) Mr A Walsh - Nightworker (PT) Mr C Tulloch - Nightworker (PT) Ms J Ashley - Secretary (PT)
Governing Document:	Memorandum and Articles of Association dated 10 January 2012 as amended by special resolutions dated 12 July 2012
Company Registration Number:	07904107
Charity Registration Number:	1148362
Registered Office:	8 Church End Walthamstow London E17 9RJ
Bankers:	Cooperative Bank Plc P O Box 250 Delf House Southway Skelmersdale WN8 6WT

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FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2021

The Directors have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by relieving poverty among homeless persons and rough sleepers living in Waltham Forest who are in conditions of need, hardship and distress by reason of their social and economic circumstances, in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.

Governance

The charity is a Company limited by guarantee. The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Company. This includes recruitment of new trustees, who must be practising Christians. At any one time there must be a minimum of four trustees and no more than seven.

The Trustees form the management group for the Night Shelter. Participating Churches appoint volunteer coordinators who meet with the Trustees to help organise the running of the Night Shelter.

The participating Churches appoint volunteer coordinators who meet with the Trustees to organise the running of the Night Shelter.

The Trustees recruit paid staff to support the work of the Night Shelter. This year these included one full-time Caseworker on permanent contract, one full-time caseworker on a fixed term contract, two Overnight project workers on part-time, fixed term contracts and one assistant caseworker on part-time fixed-term contract.

Review of Activities

In planning the activities the Directors have had regard to the guidance on public benefit last updated by the Charity Commission in September 2014.

FCENS provides emergency accommodation to rough sleepers and homeless persons in Waltham Forest during the winter. In the Winter of 2020/21 due to the Covid-19 pandemic we provided this through a partnership with the Cranbrook Hotel, Ilford. We worked in collaboration with local churches to provide three meals a day for the guests during their stay in the shelter. In addition we offer ongoing casework support for every guest helping them with a move on plan to find more permanent accommodation as well as assisting them with any support needs such as mental health, substance dependency, immigration status and pastoral support.

FCENS helps to bring about a transformation in the lives of those we encounter, seeking to work with local agencies and the local authority to improve the plight of those who are homeless or sleeping rough. The shelter opens for five months from 1 November to 31 March each year.

Outcomes

We opened in November 2020 until March 2021 and we took over one of the annexes of the Hotel which, as a self-contained building, meant we were able to provide 15 hotel rooms with en-suite facilities for guests as well as provide a space for meeting and for our staff to work from.

Throughout the Shelter period we had 55 referrals from various organisations. These included Waltham Forest Council, Chingford Probation, NELFT Mental Health, CRISIS, Single Homeless Project (SHP), the triage hub in Hackney, The Metropolitan Police and a few self-referrals. Of the 55 referrals, 49 were men and 6 women who stayed at the Shelter.

Thanks to the hard work of our Caseworkers we managed to House 30 of our guests who were referred to us. 15 guests went into Private accommodation, 11 guests went to Hostels -YMCA, Leabridge Hostel and other Hostels. 3 guests are currently in Temporary Accommodation under Waltham Forest Council and 1 individual was re-united with his parents. Of the remaining referrals a number failed to turn up, a few were asked to leave due to non-compliance of rules, 3 left of their own accord and 2 refused the offer of help.

Whilst the season officially ended on 31st March, thanks to some funding by Housing Justice, we provided a further 4 weeks' accommodation for 6 guests in order to finalise their move-on plans their accommodation and we are also working with 3 who have no recourse to public funds

Safeguarding

Along with all the other organisations that serve in the community, the Trustees recognised the absolute necessity of ensuring the protection and safety of all those the charity serves. All of our key personnel who are in close contact with our vulnerable clientele have to obtain clearance from the Disclosure and Barring Service.

Funding and Support

FCENS was able to raise funds for its operation from a number of Trusts and Foundations, including:

£62,288 from National Lottery Community Fund

£20,000 from Postcode Neighbourhood Trust

£12,100 from London Borough of Waltham Forest

£10,799 from the Parish of St Mary, Wanstead

£10,000 from London-over-the border fund.

We thank them and all our funders for their support.

We would also like to thank the local churches, volunteers and all who have supported FCENS during the past year

Volunteers

Whilst this year we had to operate very differently, we were also able to utilise volunteers to provide hot meals and breakfast for every guest.

Financial Review

A summary of the year's results can be found on page 6 of this report and accounts. During 2020/2021 the total incoming resources amounted to £146,910 (2019/20 £84,417). All was received by way of donations and grants. Resources expended totalled £141,902 (2019/20 £64,990) being mostly being expenditure on serving our homeless guests. Expenditure on governance totalled £723 (2019/20 £194).

A major new item of expenditure for 2020-21 was £58,645 spent on hotel accommodation arising from our partnership with Cranbrook hotel. Staff costs also increased substantially from £51,346 in 2019/20 to £69,994 in 2020/21. This was an increase of £18,648 or 36%. This was due to the employment of an additional caseworker to increase our efforts to find lasting solutions for our guests and to provide day-time support at the hotel. These additional costs were a result of the Covid-19 pandemic causing a change in the way we help our clientele. They were funded from a greatly increased level of grants, notable £62,288 from National Lottery Community Fund.

Reserves Policy

The Board of Directors have established a policy whereby free reserves held by the charity should be maintained at a level of at least £2,000.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. We are required to:

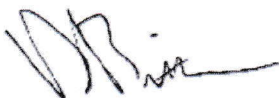
1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors on 5th October 2021 and signed on their behalf by:



Reverend David Britton
Chair of Trustees

29th September 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

Forest Churches Emergency Night Shelter (FCENS) Ltd

I report to the trustees on my examination of the accounts of the Forest Churches Emergency Night Shelter (FCENS) Ltd (the Company) for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity 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 Charities 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.

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
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
3. considered as part of an independent examination; or
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
4. 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.

Signed: *Silvia Garrido*

Name: Silvia Garrido Kemp
Address: 123 Drysdale Avenue
London
E4 7PD

16th December 2021

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Financial Activities incorporating Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations and legacies	3	43,622	103,288	146,910	84,417
Total Income and Endowments		43,622	103,288	146,910	84,417
Expenditure on					
Raising funds	4a	98	-	98	187
Charitable activities	4b,4c	15,201	125,680	140,881	64,409
Other	4d	923	-	923	394
Total Expenditure		16,222	125,680	141,902	64,990
Net Income/(Expenditure) for the Year		27,399.95	(22,392)	5,008	19,428
Fund balances at 1 April 2020	9	43,110	26,771	69,881	50,453
Fund balances at 31 March 2021		70,510	4,379	74,889	69,881

The charity does not have any endowment funds

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
CURRENT ASSETS					
Debtors	6	115	-	115	410
Cash at bank	7	72,476	4,379	76,855	70,640
		<u>72,591</u>	<u>4,379</u>	<u>76,970</u>	<u>71,050</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	8	2,081	-	2,081	1,170
Net Current Assets		<u>70,510</u>	<u>4,379</u>	<u>74,889</u>	<u>69,881</u>
NET ASSETS					
		<u>70,510</u>	<u>4,379</u>	<u>74,889</u>	<u>69,881</u>
FUND BALANCES					
Unrestricted funds					
General Funds		70,510	-	70,510	43,110
Restricted Funds					
	9	-	4,379	4,379	26,771
		<u>70,510</u>	<u>4,379</u>	<u>74,889</u>	<u>69,881</u>

For the year ended 31 March 2021, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. *The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. *The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*
- c. *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf on 5th October 2021 by:



D Maynes - Trustee & Treasurer

Company number: 07904107

Charity number: 1148362

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
<i>Net income for the year (as per the Statement of Financial Activities page 7)</i>	5,008	19,428
Adjustments for:		
(increase)/decrease in debtors	296	(242)
increase/(decrease) in creditors	911	(410)
<i>Net cash provided by operating activities</i>	<u>6,215</u>	<u>18,776</u>
Cash at the beginning of the financial year	<u>70,640</u>	<u>51,864</u>
Cash at the end of the financial year	<u><u>76,855</u></u>	<u><u>70,640</u></u>

All cash is held in a bank account with immediate access

The notes on pages 9 - 11 form part of these accounts.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards, the Companies Act 2006 and the Charities Act 2011. They follow the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 and Financial Reporting Standard (FRS)102. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Expenditure:

Expenditure is recognised when there is a contractual obligation to make payment or when payment is actually made, whichever is the sooner.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

2 Public Benefit

The charity is a public benefit entity which seeks to support local homeless people.

3 Voluntary income

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
National Lottery Community Fund	-	62,288	62,288	-
Postcode Neighbourhood Trust	-	20,000	20,000	-
London Borough of Waltham Forest	1,100	11,000	12,100	-
St Mary's, Wanstead	10,799	-	10,799	-
London Over the Border Fund	-	10,000	10,000	10,000
Private Donation	5,010	-	5,010	-
St Johns, Buckhurst Hill	4,000	-	4,000	-
Forest Choir	2,571	-	2,571	-
Cornerstone Church	2,000	-	2,000	2,000
Charities Trust	-	-	-	22,354
Pret Foundation Trust	-	-	-	16,500
Housing Justice	-	-	-	13,500
All Saints Church, Highams Park	-	-	-	2,192
General donations	15,978	-	15,978	15,839
Tax recoverable	2,164	-	2,164	2,033
	43,622	103,288	146,910	84,417

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2021

4 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a Fundraising costs	98	-	98	187
b Direct Charitable Costs				
Gross pay	10,345.99	56,790	67,136	49,150
Employers NIC	160.45	1,372	1,533	996
Employers Pension Contribution	179.38	1,146	1,325	1,200
Equipment & Laundry	-	563	563	1,460
Hotel Accommodation	-	58,645	58,645	-
Moving on costs	-	4,574	4,574	-
Food	-	1,556	1,556	-
	<u>10,686</u>	<u>124,646</u>	<u>135,332</u>	<u>52,806</u>
c Support & Administration	£	£	£	£
Payroll	447.64	210	658	624
Office Rental	1,000	-	1,000	3,000
Consumable items	17	-	17	2,635
Staff Training & Development	300	-	300	85
Insurance	1,172	-	1,172	1,177
Support costs	1,579	823	2,402	4,082
	<u>4,515</u>	<u>1,034</u>	<u>5,549</u>	<u>11,603</u>
Combined charitable activity cost	<u>15,201</u>	<u>125,680</u>	<u>140,881</u>	<u>64,409</u>
d Governance	Institutions	Individuals	2021	2020
Governance (subscriptions to other bodies)	723	-	723	194
Independent Examination	200	-	200	200
	<u>923</u>	<u>-</u>	<u>923</u>	<u>394</u>

5 Staff & Trustees

	2021 £	2020 £
Gross wages, salaries & benefits in kind	67,136	49,150
Employer's National Insurance costs	1,533	996
Pension costs	1,325	1,200
Total staff costs	<u>69,994</u>	<u>51,346</u>

- * During the year the charity employed 6 staff, amounting to 3.5 full time equivalents. Its activities are generally carried out by volunteers.
- * No staff received salaries at a rate of more than £60,000 per annum.
- * Pension costs relate to a defined contribution scheme. Costs are apportioned between restricted and unrestricted funds in line with the allocation of gross pay of individual staff members.
- * No remuneration was paid to any trustee during the year nor to any person connected to them.
- * Corinna Creasy was reimbursed £4,614 for items she purchased. No other trustee received reimbursed expenses.

FOREST CHURCHES EMERGENCY NIGHT SHELTER (FCENS) LTD

FOR THE YEAR ENDED 31 MARCH 2021

	£	£
6 Current assets		
Other Debtors	115	410
	115	410
7 Cash at Bank and in Hand		
Bank operating accounts	76,855	70,640
8 Liabilities falling due within one year		
Trade Creditors	1,465	675
Accruals	616	495
	2,081	1,170

9 Funds

The General Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on general activities of the charity.

The restricted funds (Grants) represent amounts received for specific purposes and the movements in the year are as follows:

To fund:-	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
provision of a caseworker	9,456	-	(9,456)	-	-
winter casework	5,166	-	(5,166)	-	-
provision of night-awake staff	2,779	20,000	(22,493)	-	287
summer project	-	10,000	(10,000)	-	-
IT and data management	703	-	(703)	-	-
additional support for guests	8,666	-	(4,574)	-	4,093
Additional costs due to Covid-19	-	73,288	(73,288)	-	-
	26,771	103,288	(125,680)	-	4,379

10 Donated Facilities and services

The charity makes considerable use of volunteers who devote their time for nothing and also provide food for guests. It is not considered feasible to place a monetary value on this and therefore it is not included in the accounts.

11 Going Concern

For the last 3 years the Charity has generated sufficient income each year to cover its annual expenditure. It holds reserves sufficient to cover over 6 months' expenditure and over 90% of its reserves are in the form of cash.

In 2020/21 Covid restrictions required the charity to provide Covid secure accommodation for its guests. The additional costs were met from grants secured from the National Lottery, Postcode Neighbourhood Trust and LB Waltham Forest. In 2021/22 similar funding levels have been obtained. The charity therefore remains financially viable.

There are no material uncertainties about the charity's ability to continue. The trustees therefore consider the charity is a going concern and the accounts have been prepared on that basis.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.