

**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

<b>Directors/Trustees:</b>	Rev David Britton (Chair) Katie Phillips Corinna Creasy Angela Stafford Sean Walter-Browne
<b>Key staff:</b>	Mr D Hoskins - Director Mr T Rotinwa - Caseworker Mr A Walsh - Nightworker (PT) Mr A Maxhuni - Nightworker (PT) Ms J Ashley - Secretary (PT)
<b>Governing Document:</b>	Memorandum and Articles of Association dated 10 January 2012 as amended by special resolutions dated 12 July 2012
<b>Company Registration Number:</b>	07904107
<b>Charity Registration Number:</b>	1148362
<b>Registered Office:</b>	8 Church End Walthamstow London E17 9RJ
<b>Bankers:</b>	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 2022/23 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 1<sup>st</sup> 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 31<sup>st</sup> 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:

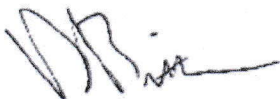
1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial 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 £
<b>Income from:</b>					
Donations and legacies	3	59,305	166,000	225,305	173,134
Total Income and Endowments		59,305	166,000	225,305	173,134
<b>Expenditure on</b>					
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		64,178	153,498	217,676	166,537
<b>Net Income/(Expenditure) for the Year</b>		<b>(4,873)</b>	<b>12,502</b>	<b>7,629</b>	<b>6,597</b>
Fund balances at 1 April 2022	9	54,606	26,881	81,486	74,889
<b>Fund balances at 31 March 2023</b>		<b>49,733</b>	<b>39,382</b>	<b>89,115</b>	<b>81,486</b>

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

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:

- 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.
- 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.
- 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
	£	£
<b><i>Net income for the year (as per the Statement of Financial Activities page 6)</i></b>	7,629	6,597
<b>Adjustments for:</b>		
(increase)/decrease in debtors	- 943	69
increase/(decrease) in creditors	5,796	8,684
<b><i>Net cash provided by operating activities</i></b>	12,483	15,350
Cash at the beginning of the financial year	92,205	76,855
<b>Cash at the end of the financial year</b>	<u>104,688</u>	<u>92,205</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 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 £
<b>a Fundraising costs</b>	222	-	222	885
<b>b Direct Charitable Costs</b>				
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>
<b>c Support &amp; Administration</b>	£	£	£	£
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>
<b>Combined charitable activity cost</b>	<u>62,970</u>	<u>153,498</u>	<u>216,468</u>	<u>164,741</u>
<b>d Governance</b>	£	£	£	£
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
<b>Total staff costs</b>	<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
	£	£
<b>6 Current assets</b>		
Other Debtors	989	46
	<u>989</u>	<u>46</u>
<b>7 Cash at Bank and in Hand</b>		
Bank operating accounts	104,688	92,205
<b>8 Liabilities falling due within one year</b>		
Trade Creditors	8,618	9,499
Accruals	7,943	1,265
	<u>16,561</u>	<u>10,765</u>

**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
	<u>26,881</u>	<u>166,000</u>	<u>(153,498)</u>	<u>-</u>	<u>39,382</u>

**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.