

GRAVESHAM SANCTUARY CIO

England & Wales · Charity number 1181817

Details

Status Registered

Legal form CIO

Registered 2019-01-31

Register [View on the Charity Commission register](#)

Contact

Address 56 Windmill Street
Gravesend
Kent
DA12 1BB

Phone 07895057327

Email office@graveshamsanctuary.uk

Website graveshamsanctuary.uk

Activities

Objects: THE OBJECT OF THE CIO IS TO ACT AS A CHRISTIAN BASED ORGANISATION FOR THE PREVENTION OR RELIEF OF POVERTY FOR THE BENEFIT OF THE PUBLIC THROUGH SUPPORTING THE HOMELESS LIVING IN GRAVESEND AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY: I) TAKING CARE AND LOOKING AFTER THEIR NEEDS THROUGH DIRECT HELP II) SIGNPOSTING THEM TO AGENCIES WHO CAN HELP THEIR PARTICULAR SITUATION III) HELPING THEM TO BECOME PART OF THE LOCAL COMMUNITY THIS INCLUDES THOSE FACING THE PROSPECT OF HOMELESSNESS AND THOSE RE-ENTERING ACCOMMODATION.

Activities: Sanctuary is a Christian based organisation that supports and befriends the homeless and those re-entering accommodation by: Helping them become part of a community Looking after their needs by providing emergency supported accommodation and a day centre, Hot food and drinks, Shower, Clothing and Laundry Help in getting paperwork ID Signposting them to agencies who can help

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£285,507	£219,192	-	-
2024-04-30	£276,547	£230,608	-	-
2023-04-30	£237,639	£163,749	-	-
2022-04-30	£151,252	£126,633	-	-
2021-04-30	£120,254	£96,123	-	-

Trustees

Name	Role	Appointed
Zoe Roder co-chair	Chair	2023-01-01
CAROL LYNNE WEBSTER co-chair		2019-01-31
Dennis Charles Campbell Byrom		2024-05-21
Dr Adrian Hopkins MBE		2020-10-06
Neege Allen		2023-02-28
Vicki Clarke		2019-01-31

GRAVESHAM SANCTUARY CIO

England & Wales - Charity number 1181817

Accounts

Gravesham Sanctuary

Report and Accounts

Year ended 30 April 2025

GRAVESHAM SANCTUARY
CHARITY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2025

Trustees	N Allen C Byrom appointed 21.5.24 V Clarke P Field resigned 21.5.24 A Hopkins Z Roder C Webster
Governing Document	CIO registration dated 31st Jan 2019
Charity Registration Number	1181817
Registered Office and Principal Address	56 Windmill Street Gravesend Kent DA12 1BB
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB

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GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report for the year ended 30 April 2025 and confirm that the accounts comply with the relevant statutory requirements and the Constitution dated 31st January 2019.

Objectives and activities

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission. Gravesham Sanctuary is a Christian-based registered charity whose objective is to support and befriend people facing homelessness in Gravesham. We do this by providing accommodation year-round via provision of a six-bedroom property at 56 Windmill Street, Gravesend.

In addition to providing accommodation, other activities include:

- A first point of contact for people facing homelessness
- Day centre drop-in for appointments, advice, hot drinks and snacks for rough sleepers, those facing the prospect of homelessness and those re-entering accommodation
- Help in getting paperwork, identification
- Signposting to and liaison with relevant agencies who can help with their individual situations
- Helping them become part of the local community

This is done in partnership with Gravesham Council, Churches Together in Gravesham and approximately 40 volunteers.

Gravesham Sanctuary works closely with Gravesham Council's Housing and Rough Sleeping teams as well as various local agencies including North Kent MIND (mental health), Change, Grow, Live (West Kent drug and alcohol wellbeing service), Gravesend Job Centre (employment opportunities), NHS services (health), Lighthouse Counselling Trust and The Home Office (documents and repatriation to a home country).

Achievements and performance

Our emergency supported accommodation is established as a safe, caring and supportive environment. Our 6 bedrooms are usually fully occupied and 14 people were accommodated over this period. Most of our residents were sleeping on the street prior to coming into the house. We work closely with the local authority's Rough Sleeper team and most of our referrals come through them. Our residents receive support and signposting to address physical and mental health issues, apply for and manage benefits, deal with drug or alcohol dependency, find part- or full-time work and access suitable accommodation. They develop skills for independent living by taking responsibility for cleaning, cooking, budgeting. During the year, five residents moved on into longer term accommodation with a further two moving on shortly afterwards. Our target is for people to move on within 6 months but a shortage of affordable accommodation, barriers in the private rental sector and sometimes the complexity of an individual's situation mean that some residents are with us for longer. During that time, we see a dramatic improvement in physical and mental health, wellbeing, confidence and motivation. Some are involved in volunteering and some become part of local church communities.

Our Day Centre and Sanctuary phone service provided a first point of contact for people facing homelessness. The Day Centre moved to new premises at Emmanuel Baptist Church where it continued to provide a welcoming space for rough sleepers, people in temporary accommodation and those who have re-entered accommodation but appreciate social connection and support for challenges they face. Our guests tell us how much they enjoy meeting other people and that their wellbeing and hope for the future have increased through coming to the Day Centre. For many in long term accommodation, the advice and support they receive enable them to break the cycle of recurring homelessness. Almost 300 individuals attended over the year, making more than 2,000 visits for food, clothing, community, support and advice. Around 25 volunteers played an important role, building strong, trusting relationships and giving emotional and practical support. They involved guests in preparing and cooking meals developing budgeting and healthy eating skills in the process. They involved them in art activities. This year has seen a local increase in people becoming homeless due to their Home Office accommodation ending and also to early release from prison. All rough sleepers are referred to the council's Rough Sleeper team via Streetlink.

GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2025

Partner agencies who attend our day centre include NHS screening services, Immigration and outreach from drug and alcohol services. They appreciate the high level of engagement that comes from operating in a space our guests find safe and recognise they would not achieve this elsewhere.

Underpinning our services have been our key values of hope for personal change, community, welcome, a non-judgmental attitude, forgiveness and respect. Our vision remains to empower the people we work with to overcome challenges that prevent them living fulfilled, purposeful lives, as part of a community, in a home that meets their needs. As part of that journey, those who wish to, have the opportunity to explore questions of faith and spirituality. This year has seen significant outcomes with people being housed and individuals breaking the cycle of homelessness and addiction.

Financial review

The charity derives the majority of its income from government grants and housing benefit. In addition, other ad hoc grant funding is received and regular donations continue to be made to support ongoing running costs. These donations are a combination of monthly and one-off donations. The principal areas of expenditure are salaries and the running costs for services offered at both Emmanuel Baptist Church (our day centre) and 56 Windmill Street.

During the year, there was a surplus for the year of £66,315 (2024: £45,939). Of this surplus, £4,914 is restricted as the majority of restricted funds are fully spent each month.

Reserves Policy

The reserves policy requires the charity to maintain unrestricted undesignated cash at a level equivalent to at least three months unrestricted expenditure, being approximately £29,330. The trustees consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The charity ended the year with unrestricted undesignated cash of £168,706 (2024: £117,724) and the trustees are satisfied that the charity is complying with its reserves policy. Cash reserves held are high at the year end due to annual funding amounts having been received upfront. With the uncertainty of future government funding the cash is retained to ensure continuity of operations throughout the following year as the charity is reliant on grant funding for sustainability, the timing and amount of which is not guaranteed.

Risk Management

The directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Gravesham Sanctuary is a charitable incorporated organisation and is governed by a constitution dated 31st January 2019.

Trustees are appointed and removed in accordance with the constitution.

The trustees have overall legal, financial and management responsibility and meet regularly throughout the year.

Trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP

GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2025

3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Carol L Webster

[Carol L Webster \(Aug 26, 2025 11:28:41 GMT+1\)](#)

Carol Webster (co-chair)

Aug 26, 2025

Date:

Zoe Roder

[Zoe Roder \(Aug 26, 2025 09:59:53 GMT+1\)](#)

Zoe Roder (co-chair)

Aug 26, 2025

Date:

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GRAVESHAM SANCTUARY (*'the Charity'*)

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30 April 2025 on pages 6 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (*'the Act'*).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nick Spear

Nick Spear (Aug 26, 2025 11:30:51 GMT+1)

Nick Spear ACCA
Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Aug 26, 2025

GRAVESHAM SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	86,539	105,025	191,564	193,310
Charitable activities	4	93,792	-	93,792	83,020
Interest receivable		151	-	151	217
Total income and endowments		180,482	105,025	285,507	276,547
EXPENDITURE ON:					
Charitable activities	5	117,319	101,873	219,192	230,608
Total expenditure		117,319	101,873	219,192	230,608
Net income/(expenditure)		63,163	3,152	66,315	45,939
Transfers between funds		3,572	(3,572)	-	-
Net movement in funds		66,735	(420)	66,315	45,939
Reconciliation of funds:					
Total funds brought forward		186,433	5,334	191,767	145,828
Total funds carried forward	15	253,168	4,914	258,082	191,767

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

All income and expenditure derive from continuing operations.

The notes on page 8-15 form part of these accounts.

GRAVESHAM SANCTUARY

BALANCE SHEET

AS AT 30 APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	7	<u>459,866</u>	<u>-</u>	<u>459,866</u>	<u>468,769</u>
CURRENT ASSETS					
Debtors	8	6,917	6,221	13,138	8,429
Cash at bank and in hand	9	<u>168,706</u>	<u>(1,038)</u>	<u>167,668</u>	<u>118,475</u>
		175,623	5,183	180,806	126,904
CREDITORS: Amounts falling due within one year	10	<u>(39,640)</u>	<u>(269)</u>	<u>(39,909)</u>	<u>(45,229)</u>
Net current assets / (liabilities)		<u>135,983</u>	<u>4,914</u>	<u>140,897</u>	<u>81,675</u>
Total assets less current liabilities		<u>595,849</u>	<u>4,914</u>	<u>600,763</u>	<u>550,444</u>
CREDITORS: Amounts falling due after more than one year	11	<u>(342,681)</u>	<u>-</u>	<u>(342,681)</u>	<u>(358,677)</u>
TOTAL NET ASSETS		<u>253,168</u>	<u>4,914</u>	<u>258,082</u>	<u>191,767</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		(206,698)	-	(206,698)	(282,336)
Designated funds		<u>459,866</u>	<u>-</u>	<u>459,866</u>	<u>468,769</u>
		253,168	-	253,168	186,433
Restricted Funds		<u>-</u>	<u>4,914</u>	<u>4,914</u>	<u>5,334</u>
		<u>253,168</u>	<u>4,914</u>	<u>258,082</u>	<u>191,767</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Carol L Webster

Carol Webster (co-chair)

Date: Aug 26, 2025
Date:

Zoe Roder

Zoe Roder (Aug 26, 2025 09:59:53 GMT+1)

Zoe Roder (co-chair)

Date: Aug 26, 2025
Date:

Charity number: 1181817

The notes on page 8-15 form part of these accounts.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from housing benefit and guest contributions for those living at 56 Windmill Street.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Building improvements	10% straight line
Fixtures and fittings	25% straight line

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). Cash and cash equivalents include cash in hand and deposits held at call with banks.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the depreciation charged in these financial statements. The annual depreciation charge for building improvements, fixtures and fittings is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current economic circumstances.

3 Donations

	2025	2024
	£	£
Donations and related gift aid	50,905	71,584
Government grants (note 3a)	79,753	89,726
Other grants receivable	60,906	32,000
	<u>191,564</u>	<u>193,310</u>

3a Government grants comprise:

	2025	2024
	£	£
Rough Sleepers Initiative	23,003	17,768
Night Shelter Transformation grant (DLUHC)	55,000	71,958
Kent County Council	1,750	-
	<u>79,753</u>	<u>89,726</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

4 Income from charitable activities

	2025	2024
	£	£
Housing Benefit	88,838	79,987
Guest contributions	4,954	3,033
	<u>93,792</u>	<u>83,020</u>

5 Charitable expenditure

	2025	2024
	£	£
5a Costs incurred directly on specific activities		
Guest supplies and services	2,283	3,438
Depreciation and impairment	12,995	11,972
Premises	9,435	18,048
Room hire	3,293	-
Staff training	298	640
Agency fees	8,622	5,597
Travel	110	464
Promotional	79	15
Utilities	4,102	10,588
Insurance	6,340	7,033
	<u>47,557</u>	<u>57,795</u>
5b Costs incurred on support & administration		
Independent examination	1,860	1,740
Staff costs	158,443	159,365
Administrative expenses	11,332	11,708
	<u>171,635</u>	<u>172,813</u>
Total expenditure	<u>219,192</u>	<u>230,608</u>

Utilities expenses for the year include a refund for a historic credit of £2,103 when the supplier was changed.

The fee payable to Stewardship for examining the accounts was £1,860 (2024: £1,740); in addition, the charity paid £1,139 (2023: £1,153) for other services.

6 Analysis of staff costs

	2025	2024
	£	£
Gross wages and salaries	145,897	147,759
Social security	5,247	5,113
Pension costs	7,299	6,493
Other employment benefits	-	-
	<u>158,443</u>	<u>159,365</u>

The average monthly number of employees during the year was 8 (2024: 9). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Note 6 Analysis of staff costs continued

Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2025 £
General Manager	<u>25,956</u>	<u>1,298</u>	<u>27,254</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2024 £
General Manager	<u>30,102</u>	<u>1,176</u>	<u>31,278</u>

7 Tangible fixed assets

	Building Improvements £	Land and Buildings £	Furniture and Equipment £	Total 2025 £
Cost				
At 1 May 2024	96,855	377,108	9,145	483,108
Additions	-	-	4,092	4,092
At 30 April 2025	<u>96,855</u>	<u>377,108</u>	<u>13,237</u>	<u>487,200</u>
Accumulated depreciation				
At 1 May 2024	11,760	-	2,579	14,339
Charge for the year	9,686	-	3,309	12,995
At 30 April 2025	<u>21,446</u>	<u>-</u>	<u>5,888</u>	<u>27,334</u>
Net book value				
At 30 April 2025	<u>75,409</u>	<u>377,108</u>	<u>7,349</u>	<u>459,866</u>
At 30 April 2024	<u>85,095</u>	<u>377,108</u>	<u>6,566</u>	<u>468,769</u>

8 Debtors

	2025 £	2024 £
Falling due within one year:		
Tax recoverable	1,008	158
Other debtors	1,670	1,802
Prepayments and accrued income	<u>10,460</u>	<u>6,469</u>
	<u>13,138</u>	<u>8,429</u>

9 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank and in hand	<u>167,668</u>	<u>118,475</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

10 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	2,005	3,142
Taxation and social security	1,670	1,945
Other creditors	1,012	1,042
Accruals	1,860	1,740
Deferred income	17,366	21,364
Loan	15,996	15,996
	<u>39,909</u>	<u>45,229</u>

11 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Loan	<u>342,681</u>	<u>358,677</u>

12 Deferred income

Deferred income comprises the following:

	2025	2024
	£	£
Balance at the beginning of the reporting period	21,364	-
Amount released to income	(21,364)	-
Amount deferred in year	17,366	21,364
Balance at the end of the reporting period	<u>17,366</u>	<u>21,364</u>

The income deferred at the period end will be released to income over the following periods:

Within one year	<u>17,366</u>	<u>21,364</u>
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All of the deferred income relates to unrestricted fund Garfield Weston which is applied to the period 13th March 2025 to 12th March 2026.

13 Loan

The liability for the concessionary loans referred to in note 11 falls due for repayment in instalments as follows:

	Concessionary loans	
	2025	2024
	£	£
Repayable:		
Within one year	15,996	15,996
Between one and five years	63,984	63,984
After five years	278,697	294,693
	<u>358,677</u>	<u>374,673</u>

The concessionary loan is interest free and unsecured; it is being repaid in monthly instalments and must be repaid in full by 1st August 2047.

14 Pension commitments

During the year employer's pension contributions totalling £7,299 (2024: £6,493) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions totalling £1,012 (2024: £1,042) were owed.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
Designated Funds	468,769	-	(12,995)	4,092	459,866
General Unrestricted Funds	(282,336)	180,482	(104,324)	(520)	(206,698)
Total Unrestricted Funds	186,433	180,482	(117,319)	3,572	253,168
Restricted Funds					
Building Improvements	2,750	-	(2,190)	-	560
John Lewis	-	1,500	(140)	-	1,360
Joseph Rank	-	10,000	(10,000)	-	-
Kent County Council Members Fund	-	1,750	(934)	-	816
NSTF Revenue	-	55,000	(55,000)	-	-
Rotary Club	1,350	1,200	(1,350)	-	1,200
Rough Sleeping Initiative (RSI)	1,234	23,003	(23,259)	-	978
Screwfix	-	3,572	-	(3,572)	-
Trusthouse	-	9,000	(9,000)	-	-
	5,334	105,025	(101,873)	(3,572)	4,914
Aggregate of funds	191,767	285,507	(219,192)	-	258,082

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2025 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	-	459,866	-	459,866
Debtors	6,917	-	6,221	13,138
Cash at bank and in hand	168,706	-	(1,038)	167,668
Creditors falling due within one year	(39,640)	-	(269)	(39,909)
Creditors falling due after one year	(342,681)	-	-	(342,681)
	(206,698)	459,866	4,914	258,082

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Note 15 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Designated Funds	480,741	-	(11,972)	-	468,769
General Unrestricted Funds	(337,654)	169,821	(114,503)	-	(282,336)
Total Unrestricted Funds	143,087	169,821	(126,475)	-	186,433
Restricted Funds					
B&Q Foundation	-	5,000	(5,000)	-	-
Lidl - Neighbourly Foundation Fund	-	500	(500)	-	-
NSTF Revenue	95	71,958	(72,053)	-	-
Building improvements	-	10,000	(7,250)	-	2,750
Rotary Club	1,745	-	(395)	-	1,350
Rough Sleeping Initiative (RSI)	901	17,768	(17,435)	-	1,234
Sainsburys	-	1,500	(1,500)	-	-
	2,741	106,726	(104,133)	-	5,334
Aggregate of funds	145,828	276,547	(230,608)	-	191,767

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2024 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	-	468,769	-	468,769
Debtors	3,846	-	4,583	8,429
Cash at bank and in hand	117,724	-	751	118,475
Creditors falling due within one year	(45,229)	-	-	(45,229)
Creditors falling due after one year	(358,677)	-	-	(358,677)
	(282,336)	468,769	5,334	191,767

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Note 15 Funds continued

Restricted funds

John Lewis Fund - represents funds to spend on cooked meals for guests.

Joseph Rank Fund - donation for core revenue costs only.

Kent County Council Members Fund - for items for the day centre.

Night Shelter Transformation Fund - income to spend on budgeted revenue expenditure for 56 Windmill Street.

Building Improvements - donation given for refurbishment of 56 Windmill Street.

Rotary Club Fund - money received to spend on 56 Windmill Street furnishings.

Rough Sleeping Initiative (RSI) fund - to use for the salary and training of the support worker.

Screwfix Fund - income received towards purchase of a washer-dryer for 56 Windmill Street.

Trusthouse Fund - donation for core revenue costs only.

Transfers between funds during the year represented the movement of the fixed asset purchase of a washer dryer to the designated fixed asset fund.

All designated funds represent fixed asset purchases.

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £nil (2024: £10,000) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) reimbursed Dr Adrian Hopkins, a trustee, £15,996 (2024: £15,996) of loan repayments (see note 10).
- c) paid Zoe Roder £6,960 (2024: £6,970) in respect of financial management services, in line with trustee agreement. Of this, £525 was part of creditors due at year end.
- d) No expenses (2024: £nil) were paid to, or for, the trustees.

GRAVESHAM SANCTUARY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2025	2025	2025	2025	2024	2024	2024	2024
		£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations	3	86,539	-	105,025	191,564	86,584	-	106,726	193,310
Charitable activities	4	93,792	-	-	93,792	83,020	-	-	83,020
Interest receivable		151	-	-	151	217	-	-	217
Total income and endowments		180,482	-	105,025	285,507	169,821	-	106,726	276,547
EXPENDITURE ON:									
Charitable activities:	5	104,324	12,995	101,873	219,192	114,503	11,972	104,133	230,608
Total Expenditure		104,324	12,995	101,873	219,192	114,503	11,972	104,133	230,608
Net income/(expenditure)		76,158	(12,995)	3,152	66,315	55,318	(11,972)	2,593	45,939
Transfers between funds		(520)	4,092	(3,572)	-	-	-	-	-
Net movement in funds		75,638	(8,903)	(420)	66,315	55,318	(11,972)	2,593	45,939
Reconciliation of funds:									
Total funds brought forward		(282,336)	468,769	5,334	191,767	(337,654)	480,741	2,741	145,828
Total funds carried forward	15	(206,698)	459,866	4,914	258,082	(282,336)	468,769	5,334	191,767

GRAVESHAM SANCTUARY CIO

England & Wales - Charity number 1181817

Accounts

Gravesham Sanctuary

Report and Accounts

Year ended 30 April 2024

GRAVESHAM SANCTUARY
CHARITY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2024

Trustees	N Allen C Byrom appointed 21.5.24 V Clarke P Field resigned 21.5.24 A Hopkins Z Roder C Webster
Governing Document	CIO registration dated 31st Jan 2019
Charity Registration Number	1181817
Registered Office and Principal Address	Tenants Hall Longferry Court Terrace Street Gravesend Kent DA12 2DF
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB

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GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2024

The trustees present their report for the year ended 30 April 2024 and confirm that the accounts comply with the relevant statutory requirements and the Constitution dated 31st January 2019.

Objectives and activities

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. Gravesham Sanctuary is a Christian-based registered charity whose objective is to support and befriend people facing homelessness in Gravesham. We do this by providing accommodation year round via provision of a six bedroom property at 56 Windmill Street, Gravesend.

In addition to providing accommodation, other activities include:

- A first point of contact for people facing homelessness
- Day centre drop-in for appointments, advice, laundry and showers for rough sleepers, those facing the prospect of homelessness and those re-entering accommodation
- Help in getting paperwork, identification
- Signposting to and liaison with relevant agencies who can help with their individual situations
- Helping them become part of the local community

This is done in partnership with Gravesham Council who provide the daytime venue, Churches Together in Gravesham and approximately 50 volunteers.

Gravesham Sanctuary works closely with Gravesham Council's Housing and Rough Sleeping teams as well as various local agencies including North Kent MIND (mental health), Change, Grow, Live (West Kent drug and alcohol wellbeing service), Gravesend Job Centre (employment opportunities), NHS services (health), Lighthouse Counselling Trust and The Home Office (documents and repatriation to a home country).

Achievements and performance

Our emergency supported accommodation opened in March 2023. It is now well established and has gained a reputation as a safe, caring and supportive environment. Our 6 bedrooms are always occupied and 16 people were accommodated over this period. Most of our residents were sleeping on the street prior to coming into the house. We work closely with the local authority's Rough Sleeper team and most of our referrals come from them. Our residents receive support and signposting to address physical and mental health issues, apply for and manage benefits, deal with drug or alcohol dependency, find part- or full-time work and access suitable accommodation. They develop skills for independent living by taking responsibility for cleaning, cooking, budgeting. During the year, eight residents moved on into longer term accommodation. Our target is for people to move on within 6 months but a shortage of affordable accommodation and sometimes the complexity of an individual's situation mean that some residents are with us for longer. During that time, we see a dramatic improvement in physical and mental health, wellbeing, confidence and motivation. The hard work and dedication of the trustees, staff and volunteers has been recognised with the award of a Silver Quality Mark from the national homeless charity Housing Justice.

Our Day Centre and Sanctuary phone service continued to provide a first point of contact for people facing homelessness. The Day Centre provided a welcoming space for rough sleepers, people in temporary accommodation and those who have re-entered accommodation but appreciate social connection and support for challenges they face. Our guests tell us how much they enjoy meeting other people and that their wellbeing and hope for the future have increased through coming to the Day Centre. For many in long term accommodation, the advice and support they receive enable them to break the cycle of recurring homelessness. Over 350 individuals attended over the year, making more than 3,000 visits for food, laundry, clothing, community, support and advice. This year has seen a large increase in people becoming homeless. All rough sleepers are referred to the council's rough sleeper team via Streetlink. Over 40 volunteers played an important role, interacting with those who attended and giving emotional and practical support.

Underpinning our services have been our key values of hope for personal change, community, welcome, a non-judgmental attitude, forgiveness and respect. Our vision remains to empower the people we work with to overcome challenges that prevent them living fulfilled, purposeful lives, as part of a community, in a home that meets their needs. As part of that journey, those who wish to, have the opportunity to explore questions of faith and spirituality. We have continued to work in close partnership with the council's Rough Sleeper team as well as other local services. This year has seen significant outcomes with people being housed and individuals breaking the cycle of homelessness and addiction.

GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2024

Financial review

The charity derives the majority of its income from government grants and housing benefit. In addition, other ad hoc grant funding is received and regular donations continue to be made to support ongoing running costs. These donations are a combination of monthly and one off donations. The principal areas of expenditure are salaries and the running costs for services offered at both Longferry and 56 Windmill Street.

During the year, there was a surplus for the year of £45,939 (2023: £73,890). Of this surplus, £5,334 is restricted as the majority of restricted funds are fully spent each month.

Reserves Policy

The reserves policy requires the charity to maintain unrestricted undesignated cash at a level equivalent to at least three months unrestricted expenditure, being approximately £31,620. The trustees consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The charity ended the year with unrestricted undesignated cash of £186,433 and the trustees are satisfied that the charity is complying with its reserves policy.

Risk Management

The directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Gravesham Sanctuary is a charitable incorporated organisation and is governed by a Constitution dated 31st January 2019.

Trustees are appointed and removed in accordance with the Constitution.

The trustees have overall legal, financial and management responsibility and meet regularly throughout the year.

Trustees' responsibilities

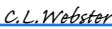
The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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


C.L. Webster (Oct 29, 2024 15:11 GMT)


Zoe Roder (Oct 29, 2024 13:30 GMT)

Carol Webster & Zoe Roder

Co-chairs

Date: Oct 29, 2024.....

Oct 29, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GRAVESHAM SANCTUARY
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30 April 2024 on pages 5 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sarah Crispin

Sarah Crispin (Oct 30, 2024 08:54 GMT)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 30, 2024

GRAVESHAM SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	86,584	106,726	193,310	237,483
Charitable activities	4	83,020	-	83,020	-
Interest receivable		217	-	217	156
Total income and endowments		169,821	106,726	276,547	237,639
EXPENDITURE ON:					
Charitable activities	5	126,475	104,133	230,608	163,749
Total expenditure		126,475	104,133	230,608	163,749
Net income/(expenditure)		43,346	2,593	45,939	73,890
Transfers between funds		-	-	-	-
Net movement in funds		43,346	2,593	45,939	73,890
Reconciliation of funds:					
Total funds brought forward		143,087	2,741	145,828	71,938
Total funds carried forward	14	186,433	5,334	191,767	145,828

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

All income and expenditure derive from continuing operations.

The notes on page 7-13 form part of these accounts.

GRAVESHAM SANCTUARY

BALANCE SHEET

AS AT 30 APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	7	<u>468,769</u>	<u>-</u>	<u>468,769</u>	<u>480,741</u>
CURRENT ASSETS					
Debtors	8	3,846	4,583	8,429	20,378
Cash at bank and in hand	9	<u>117,724</u>	<u>751</u>	<u>118,475</u>	<u>56,973</u>
		121,570	5,334	126,904	77,351
CREDITORS: Amounts falling due within one year	10	<u>(45,229)</u>	<u>-</u>	<u>(45,229)</u>	<u>(37,591)</u>
Net current assets / (liabilities)		<u>76,341</u>	<u>5,334</u>	<u>81,675</u>	<u>39,760</u>
Total assets less current liabilities		<u>545,110</u>	<u>5,334</u>	<u>550,444</u>	<u>520,501</u>
CREDITORS: Amounts falling due after more than one year	11	<u>(358,677)</u>	<u>-</u>	<u>(358,677)</u>	<u>(374,673)</u>
TOTAL NET ASSETS		<u>186,433</u>	<u>5,334</u>	<u>191,767</u>	<u>145,828</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		(282,336)	-	(282,336)	(337,654)
Designated funds		<u>468,769</u>	<u>-</u>	<u>468,769</u>	<u>480,741</u>
		186,433	-	186,433	143,087
Restricted Funds		<u>-</u>	<u>5,334</u>	<u>5,334</u>	<u>2,741</u>
		<u>186,433</u>	<u>5,334</u>	<u>191,767</u>	<u>145,828</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

C.L. Webster
C.L. Webster (Oct 29, 2024 15:11 GMT)

Zoe Roder
Zoe Roder (Oct 29, 2024 13:30 GMT)

Carol Webster and Zoe Roder (co-chairs)

Date: Oct 29, 2024 Oct 29, 2024

Charity number: 1181817

The notes on page 7-13 form part of these accounts.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from housing benefit and guest contributions for those living at 56 Windmill Street.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Building improvements	10% straight line
Fixtures and fittings	25% straight line

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). Cash and cash equivalents include cash in hand and deposits held at call with banks.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the depreciation charged in these financial statements. The annual depreciation charge for building improvements, fixtures and fittings is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current economic circumstances.

3 Donations

	2024	2023
	£	£
Donations and related gift aid	71,584	41,524
Government grants (note 3a)	89,726	168,434
Other grants receivable	32,000	27,525
	<u>193,310</u>	<u>237,483</u>

a) Government grants comprise:

	2024	2023
	£	£
Rough Sleepers Initiative	17,768	7,591
Night Shelter Transformation grant (DLUHC)	71,958	158,843
Kent County Council	-	2,000
	<u>89,726</u>	<u>168,434</u>

4 Income from charitable activities

	2024	2023
	£	£
Housing Benefit	79,987	-
Guest contributions	3,033	-
	<u>83,020</u>	<u>-</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

5 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Guest supplies and services	3,438	24,179
Depreciation and impairment	11,972	2,367
Premises	18,048	7,983
Staff training	640	3,057
Agency fees	5,597	115
Travel	464	-
Promotional	15	773
Legal & professional	-	24,996
Utilities	10,588	7,391
Pastoral / honouring	-	193
Insurance	7,033	3,079
	<u>57,795</u>	<u>74,133</u>
b Costs incurred on support & administration		
Independent examination	1,740	3,740
Staff costs	159,365	74,086
Administrative expenses	11,708	11,790
	<u>172,813</u>	<u>89,616</u>
Total expenditure	<u>230,608</u>	<u>163,749</u>

In addition to the fees payable for the examination of the 2023 accounts, the charity paid £926 (2022: £923) to Stewardship for payroll bureau services.

6 Analysis of staff costs

	2024	2023
	£	£
Gross wages and salaries	147,759	70,742
Social security	5,113	-
Pension costs	6,493	3,344
Other employment benefits	-	-
	<u>159,365</u>	<u>74,086</u>

The average monthly number of employees during the year was 9 (2023: 4). Volunteers play a significant role in carrying out the charity's activities.

No staff received salaries at a rate of more than £60,000 per annum.

Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2024
	£	£	£
General Manager, resigned 31.5.23	3,283	164	3,447
General Manager, appointed 15.5.23	26,819	1,012	27,831
			<u>31,278</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2023
	£	£	£
General Manager	28,033	1,402	<u>29,435</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

7 Tangible fixed assets

	Building Improvements £	Land and Buildings £	Furniture and Equipment £	Total 2024 £
Cost				
At 1 May 2023	96,855	377,108	9,145	483,108
Additions	-	-	-	-
At 30 April 2024	<u>96,855</u>	<u>377,108</u>	<u>9,145</u>	<u>483,108</u>
Accumulated depreciation				
At 1 May 2023	2,074	-	293	2,367
Charge for the year	9,686	-	2,286	11,972
At 30 April 2024	<u>11,760</u>	<u>-</u>	<u>2,579</u>	<u>14,339</u>
Net book value				
At 30 April 2024	<u>85,095</u>	<u>377,108</u>	<u>6,566</u>	<u>468,769</u>
At 30 April 2023	<u>94,781</u>	<u>377,108</u>	<u>8,852</u>	<u>480,741</u>

8 Debtors

	2024 £	2023 £
Falling due within one year:		
Trade debtors	-	2,939
Tax recoverable	158	3,539
Other debtors	1,802	1,712
Prepayments and accrued income	6,469	12,188
	<u>8,429</u>	<u>20,378</u>

9 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank and in hand	<u>118,475</u>	<u>56,973</u>

10 Creditors: liabilities falling due within one year

	2024 £	2023 £
Trade creditors	3,142	16,235
Taxation and social security	1,945	1,713
Other creditors	1,042	1,007
Accruals	1,740	2,640
Deferred income	21,364	-
Loan	15,996	15,996
	<u>45,229</u>	<u>37,591</u>

11 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Loan	<u>358,677</u>	<u>374,673</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

12 Deferred income

Deferred income comprises the following:

	2024 £
Balance at the beginning of the reporting period	-
Amount released to income	-
Amount deferred in year	21,364
Balance at the end of the reporting period	<u>21,364</u>

The income deferred at the period end will be released to income over the following periods:

Within one year	<u>21,364</u>
-----------------	---------------

All of the deferred income relates to restricted fund "Rough Sleeping Initiative" for which all of the income relates to the period 1st May 2024 to 31st March 2025 as it is in respect of support worker salary and costs.

13 Loan

The liability for the concessionary loans referred to in note 11 falls due for repayment in instalments as follows:

	Concessionary loans	
	2024 £	2023 £
Repayable:		
Within one year	15,996	15,996
Between one and five years	47,988	63,984
After five years	<u>310,689</u>	<u>310,689</u>
	<u>374,673</u>	<u>390,669</u>

The concessionary loan is interest free and unsecured; it is being repaid in monthly instalments and must be repaid in full by 1st August 2047.

14 Pension commitments

During the year employer's pension contributions totalling £6,493 (2023: £3,344) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions totalling £1,042 (2023: £1,009) were owed.

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Designated Funds	480,741	-	(11,972)	-	468,769
General Unrestricted Funds	<u>(337,654)</u>	<u>169,821</u>	<u>(114,503)</u>	<u>-</u>	<u>(282,336)</u>
Total Unrestricted Funds	<u>143,087</u>	<u>169,821</u>	<u>(126,475)</u>	<u>-</u>	<u>186,433</u>
Restricted Funds					
B&Q Foundation	-	5,000	(5,000)	-	-
Lidl - Neighbourly Foundation Fund	-	500	(500)	-	-
NSTF Revenue	95	71,958	(72,053)	-	-
Building Improvements	-	10,000	(7,250)	-	2,750
Rotary Club	1,745	-	(395)	-	1,350
Rough Sleeping Initiative (RSI)	901	17,768	(17,435)	-	1,234
Sainsburys	-	1,500	(1,500)	-	-
	<u>2,741</u>	<u>106,726</u>	<u>(104,133)</u>	<u>-</u>	<u>5,334</u>
Aggregate of funds	<u>145,828</u>	<u>276,547</u>	<u>(230,608)</u>	<u>-</u>	<u>191,767</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2024 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	-	468,769	-	468,769
Debtors	3,846	-	4,583	8,429
Cash at bank and in hand	117,724	-	751	118,475
Creditors falling due within one year	(45,229)	-	-	(45,229)
Creditors falling due after one year	(358,677)	-	-	(358,677)
	<u>(282,336)</u>	<u>468,769</u>	<u>5,334</u>	<u>191,767</u>

In the previous year the movements in the charity's funds were as follows:

	Balance at 01-May 2022 £	Incoming resources 22/23 £	Outgoing resources 22/23 £	Transfers in the year 22/23 £	Balance at 30-Apr 2023 £
Designated Funds	-	-	(2,367)	483,108	480,741
General Unrestricted Funds	60,829	41,500	(57,964)	(382,019)	(337,654)
Total Unrestricted Funds	<u>60,829</u>	<u>41,500</u>	<u>(60,331)</u>	<u>101,089</u>	<u>143,087</u>
Restricted Funds					
Colyer Ferguson	-	15,000	(15,000)	-	-
Help The Homeless	-	5,000	-	(5,000)	-
KCC - Bedroom Furniture	-	1,000	(1,000)	-	-
KCC - CCTV	-	1,000	-	(1,000)	-
Kent Community Foundationn Vulnerable Adults	2,112	-	(2,112)	-	-
NSTF Capital	-	98,718	(9,242)	(89,476)	-
NSTF Revenue	-	60,125	(60,030)	-	95
Philip and Connie Phillips Foundation	8,997	-	(9,024)	27	-
Rotary Club	-	7,525	(140)	(5,640)	1,745
Rough Sleeping Initiative (RSI)	-	7,591	(6,690)	-	901
Special Collections	-	180	(180)	-	-
	<u>11,109</u>	<u>196,139</u>	<u>(103,418)</u>	<u>(101,089)</u>	<u>2,741</u>
Aggregate of funds	<u>71,938</u>	<u>237,639</u>	<u>(163,749)</u>	<u>-</u>	<u>145,828</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			30-Apr 2023 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	-	480,741	-	480,741
Debtors	12,705	-	7,673	20,378
Cash at bank and in hand	57,023	-	(50)	56,973
Creditors falling due within one year	(32,709)	-	(4,882)	(37,591)
Creditors falling due after one year	(374,673)	-	-	(374,673)
	<u>(337,654)</u>	<u>480,741</u>	<u>2,741</u>	<u>145,828</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

Restricted funds

B&Q Foundation Fund - represents funds to spend on external works for 56 Windmill Street.

Lidl Neighbourly Foundation Fund - donation for food for the day centre.

Night Shelter Transformation Fund - income to spend on budgeted revenue expenditure for 56 Windmill Street.

Building Improvements - donation given for refurbishment of 56 Windmill Street.

Rotary Club Fund - money received to spend on 56 Windmill Street furnishings.

Rough Sleeping Initiative (RSI) fund - to use for the salary and training of the support worker.

Sainsburys Fund - income received towards salary and other day centre costs.

There were no transfers between funds during the year.

All designated funds represent fixed asset purchases.

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £10,000 (2023: £nil) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) reimbursed Dr Adrian Hopkins, a trustee, £15,996 (2023: £9,331) of loan repayments (see note 12).
- c) paid Zoe Roder £6,970 (2023: £nil) in respect of financial management services, in line with trustee agreement. Of this, £630 was part of creditors due at year end.
- d) No expenses (2023: £nil) were paid to, or for, the trustees.

GRAVESHAM SANCTUARY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 APRIL 2024

	Note	Unrestricted funds				Unrestricted funds			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations	3	86,584	-	106,726	193,310	41,344	-	196,139	237,483
Charitable activities	4	83,020			83,020	-			-
Interest receivable		217	-	-	217	156	-	-	156
Total income and endowments		169,821	-	106,726	276,547	41,500	-	196,139	237,639
EXPENDITURE ON:									
Charitable activities:	5	114,503	11,972	104,133	230,608	57,964	2,367	103,418	163,749
Total Expenditure		114,503	11,972	104,133	230,608	57,964	2,367	103,418	163,749
Net income/(expenditure)		55,318	(11,972)	2,593	45,939	(16,464)	(2,367)	92,721	73,890
Transfers between funds		-	-	-	-	(382,019)	483,108	(101,089)	-
Net movement in funds		55,318	(11,972)	2,593	45,939	(398,483)	480,741	(8,368)	73,890
Reconciliation of funds:									
Total funds brought forward		(337,654)	480,741	2,741	145,828	60,829	-	11,109	71,938
Total funds carried forward	15	(282,336)	468,769	5,334	191,767	(337,654)	480,741	2,741	145,828

GRAVESHAM SANCTUARY CIO

England & Wales - Charity number 1181817

Accounts

Charity registration number: 1181817

Gravesham Sanctuary

Annual Report and Financial Statements

for the Year Ended 30 April 2023

Field Sullivan Limited
9 Hare & Bilet Road
Blackheath
London
SE3 0RB

Gravesham Sanctuary

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Gravesham Sanctuary

Reference and Administrative Details

Chairman	Peter Field
Trustees	Neege Allen (appointed 28 February 2023) Vicki Clarke Peter Field Dr Adrian Hopkins Zoe Roder (appointed 1 January 2023) Carol Webster
Charity Registration Number	1181817
Principal Office	Tenants Hall Longferry Court The Terrace Gravesend Kent DA12 2DF
Independent Examiner	Field Sullivan Limited 9 Hare & Bilet Road Blackheath London SE3 0RB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Gravesham Sanctuary

Trustees' Report

The trustees present their report for the year ended 30 April 2023 and confirm that the accounts comply with the relevant statutory requirements and the Constitution dated 31st January 2019.

Objectives and activities

Gravesham Sanctuary is a Christian-based registered charity whose objective is to support and befriend people facing homelessness in Gravesham. We do this by providing accommodation during the coldest months of the year and from March 2023 all year round via provision of a 6 bedroom property at 56 Windmill Street, Gravesend.

In addition to providing accommodation, other activities include:

- A first point of contact for people facing homelessness
- Day centre drop-in for appointments, advice, laundry and showers for rough sleepers, those facing the prospect of homelessness and those re-entering accommodation.
- Help in getting paperwork, identification
- Signposting to and liaison with relevant agencies who can help with their individual situations.
- Helping them become part of the local community

This is done in partnership with Gravesham Council who provide the daytime venue, Churches Together in Gravesham and approximately 50 volunteers.

Gravesham Sanctuary works closely with Gravesham Council's Housing and Rough Sleeping teams as well as various local agencies including North Kent MIND (mental health), Change, Grow, Live (West Kent drug and alcohol wellbeing service), Gravesend Job Centre (employment opportunities), NHS services (health), Lighthouse Counselling Trust and The Home Office (documents and repatriation to a home country).

This year has seen the transformation of our accommodation from winter night shelter provision for people to year-round supported emergency accommodation. In April 2022, a generous, interest-free loan enabled us to purchase a 4 bedroom property. With the necessary planning consents obtained, it has been refurbished to provide a comfortable home with 6 single bedrooms, office and communal spaces. This work was made possible with funding from the Department for Levelling Up, Housing and Communities. The HMO licensing team described our accommodation as a benchmark for how an HMO should be. We are recognised by the Local Authority as supported accommodation. New staff were recruited and the house opened in March 2023, quickly becoming a place where people appreciated the safe environment and the care and support they received from staff, who are at the property 24/7. Our residents receive support and signposting to address physical and mental health issues, apply for and manage benefits, deal with drug or alcohol dependency, find part- or full-time work and access suitable accommodation. They develop skills for independent living by taking responsibility for cleaning, cooking, budgeting. Our target is for people to move on within 6 months.

Between December and March, while building work was taking place, 9 people were accommodated in rented rooms in local HMOs, supported at our day centre and provided with evening meals. Of these, 8 moved on into longer term accommodation and during that period we prevented almost 500 sleeps on the street.

Our Day Centre and Sanctuary phone service continued to provide a first point of contact for people facing homelessness. As well as serving rough sleepers and people in temporary accommodation, the Day Centre continued supporting some people after they entered longer term accommodation as a step towards breaking the cycle of recurring homelessness. 80 individuals attended over the year and over 1000 visits were made for laundry, clothing, community, support and advice. During this period, a growing number of volunteers played an important role, interacting with those who attended and giving practical support.

Gravesham Sanctuary

Trustees' Report (continued)

Underpinning our services have been our key values of hope for personal change, community, welcome, a non-judgmental attitude and respect. Our vision remains to empower the people we work with to overcome challenges that prevent them living fulfilled, purposeful lives, as part of a community, in a home that meets their needs. We have continued to work in close partnership with the council's Rough Sleeper team as well as other local services. This year has seen significant outcomes with people being housed and individuals breaking the cycle of homelessness and addiction.

Financial review

The trustees are reporting a surplus for the year of £73,890 (2022: surplus £24,619). Reserves have built up during the year due to restricted funding investment in the building work refurbishment of 56 Windmill Street. All fixed assets are held as designated funds which means that total unrestricted reserves have increased from £60,828.

Donations continue to be made to support ongoing running costs of 56 Windmill Street, additional property repairs and additional projects for services offered at both Longferry and 56 Windmill Street. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least between three and six months of unrestricted fund expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves held at the end of the year represented over 28 months' expenditure which is in excess of normal policy. However, this is based on average expenditure throughout the year where staffing costs are lower. It is more realistic to use April 23 expenses and that provides a more meaningful figure of just over 9.5 months' expenditure held in reserves at the end of the year which is also in excess of policy.

The charity is reliant on larger funding donations so the expectation is that further funding will be sought immediately into the new year in order to sustain the new greater level of monthly spending on running costs and continue to sustain unrestricted reserves within the acceptable limits.

Risk Management

The directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Gravesham Sanctuary is a charitable incorporated organisation and is governed by a Constitution dated 31st January 2019.

Trustees are appointed and removed in accordance with the Constitution.

The key management personnel of the charity as listed on page 1 are in charge of directing, controlling, running and operating the charity on a day-to-day basis.

Trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Gravesham Sanctuary

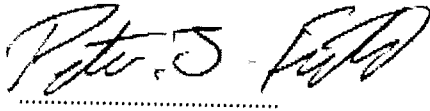
Trustees' Report (continued)

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 26 January 2024 and signed on its behalf by:



.....
Peter Field
Chairman and trustee

Gravesham Sanctuary

Independent Examiner's Report to the trustees of Gravesham Sanctuary

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of Gravesham Sanctuary you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Gravesham Sanctuary's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

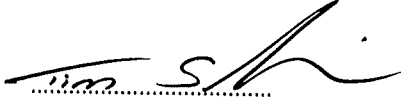
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Gravesham Sanctuary as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Gravesham Sanctuary

Independent Examiner's Report to the trustees of Gravesham Sanctuary (continued)



Tim Sullivan FCA
Field Sullivan Ltd
ICAEW

9 Hare & Bilet Road
Blackheath
London
SE3 0RB

5/2/2024

These financial statements were authorised for issue by the trustees on 26 January 2024.

Gravesham Sanctuary

Statement of Financial Activities for the Year Ended 30 April 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations	3	41,344	196,139	237,483	78,560	72,692	151,252
Investment income	4	<u>156</u>	<u>-</u>	<u>156</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income		<u>41,500</u>	<u>196,139</u>	<u>237,639</u>	<u>78,560</u>	<u>72,692</u>	<u>151,252</u>
Expenditure on:							
Charitable activities	5	<u>(60,331)</u>	<u>(103,418)</u>	<u>(163,749)</u>	<u>(49,447)</u>	<u>(77,186)</u>	<u>(126,633)</u>
Total expenditure		<u>(60,331)</u>	<u>(103,418)</u>	<u>(163,749)</u>	<u>(49,447)</u>	<u>(77,186)</u>	<u>(126,633)</u>
Net (expenditure)/income		(18,831)	92,721	73,890	29,113	(4,494)	24,619
Gross transfers between funds		<u>101,089</u>	<u>(101,089)</u>	<u>-</u>	<u>(5,900)</u>	<u>5,900</u>	<u>-</u>
Net movement in funds		82,258	(8,368)	73,890	23,213	1,406	24,619
Reconciliation of funds							
Total funds brought forward		<u>60,829</u>	<u>11,109</u>	<u>71,938</u>	<u>37,616</u>	<u>9,703</u>	<u>47,319</u>
Total funds carried forward	13	<u><u>143,087</u></u>	<u><u>2,741</u></u>	<u><u>145,828</u></u>	<u><u>60,829</u></u>	<u><u>11,109</u></u>	<u><u>71,938</u></u>

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

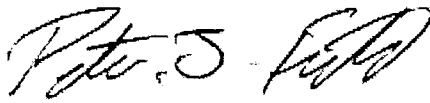
The funds breakdown for 2022 is shown in note 13.

Gravesham Sanctuary

(Registration number: 1181817)
Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	480,741	375,000
Current assets			
Debtors	10	20,378	24,926
Cash at bank and in hand		<u>56,973</u>	<u>76,572</u>
		77,351	101,498
Creditors: Amounts falling due within one year	11	<u>(37,591)</u>	<u>(4,560)</u>
Net current assets		<u>39,760</u>	<u>96,938</u>
Total assets less current liabilities		520,501	471,938
Creditors: Amounts falling due after more than one year	12	<u>(374,673)</u>	<u>(400,000)</u>
Net assets		<u><u>145,828</u></u>	<u><u>71,938</u></u>
Funds of the charity:			
Restricted funds		2,741	11,109
Unrestricted funds		<u>143,087</u>	<u>60,829</u>
Total funds	13	<u><u>145,828</u></u>	<u><u>71,938</u></u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 26 January 2024 and signed on their behalf by:



.....
 Peter Field
 Chairman and trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Tenants Hall
Longferry Court
The Terrace
DA12 2DF

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Gravesham Sanctuary meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

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

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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

Expenditure

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

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

Depreciation and amortisation

Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Asset class	Depreciation method and rate
Building improvements	10% straight line
Fixtures and fittings	25% straight line

Trade debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right (at the end of the reporting period) to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations;				
Donations	37,886	180	38,066	42,169
Gift aid reclaimed	3,458	-	3,458	1,891
Grants	-	195,959	195,959	107,192
	<u>41,344</u>	<u>196,139</u>	<u>237,483</u>	<u>151,252</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £
Bank interest	<u>156</u>	<u>156</u>

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

5 Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
Guest supplies and services		24,179	42,361
Premises		7,983	15,326
Agency fees		115	-
Staff training		3,057	-
Utilities		7,391	-
Insurance		3,079	925
Pastoral / honouring		193	-
Promotional expenses		773	634
Legal and professional fees		24,996	-
Depreciation		2,367	-
Support costs	6	<u>89,616</u>	<u>67,387</u>
		<u>163,749</u>	<u>126,633</u>

6 Analysis of governance and support costs

Support costs

	Total 2023 £	Total 2022 £
Staff costs	74,086	51,787
Independent examination (includes £1,100 unaccrued in 2022)	3,740	-
Administration	<u>11,790</u>	<u>15,600</u>
	<u>89,616</u>	<u>67,387</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dr Adrian Hopkins

£9,331 (2022: £Nil) of loan repayments were reimbursed to Dr Adrian Hopkins during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	70,742	50,786
Pension costs	3,344	1,001
	<u>74,086</u>	<u>51,787</u>

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

2023 No	2022 No
<u>4</u>	<u>3</u>

Contributions to the employee pension schemes for the year totalled £3,344 (2022 - £1,001).

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

During the year the charity made the following transactions with key management personnel:

General Manager

The General Manager received remuneration of £28,033 (2022: £8,125).

They also had pension costs of £1,402 (£406).

Project Manager

The Project Manager received remuneration of £3,870 (2022: £19,500).

They also had pension costs of £nil (2022: £nil).

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

9 Tangible fixed assets

	Building improvements £	Land and buildings £	Furniture and equipment £	Total £
Cost				
At 1 May 2022	-	375,000	-	375,000
Additions	96,855	2,108	9,145	108,108
At 30 April 2023	<u>96,855</u>	<u>377,108</u>	<u>9,145</u>	<u>483,108</u>
Depreciation				
Charge for the year	2,074	-	293	2,367
At 30 April 2023	<u>2,074</u>	<u>-</u>	<u>293</u>	<u>2,367</u>
Net book value				
At 30 April 2023	<u>94,781</u>	<u>377,108</u>	<u>8,852</u>	<u>480,741</u>
At 30 April 2022	<u>-</u>	<u>375,000</u>	<u>-</u>	<u>375,000</u>

10 Debtors

	2023 £	2022 £
Trade debtors	2,939	1,000
Prepayments	109	-
Accrued income	12,079	23,845
Other debtors	5,251	81
	<u>20,378</u>	<u>24,926</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	16,235	4,560
Loan	15,996	-
Other taxation and social security	1,713	-
Other creditors	1,007	-
Accruals	2,640	-
	<u>37,591</u>	<u>4,560</u>

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

12 Creditors: amounts falling due after one year

	2023	2022
	£	£
Loan	374,673	400,000

13 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2023 £
Unrestricted funds	60,829	41,500	(57,964)	(382,019)	(337,654)
Designated funds	-	-	(2,367)	483,108	480,741
Total unrestricted funds	60,829	41,500	(60,331)	101,089	143,087
Restricted funds					
Kent Community Foundation Vulnerable Adults	2,112	-	(2,112)	-	-
Philip and Connie Phillips Foundation	8,997	-	(9,024)	27	-
Colyer Ferguson	-	15,000	(15,000)	-	-
Help The Homeless	-	5,000	-	(5,000)	-
KCC - Bedroom Furniture	-	1,000	(1,000)	-	-
KCC - CCTV	-	1,000	-	(1,000)	-
NSTF Capital	-	98,718	(9,242)	(89,476)	-
NSTF Revenue	-	60,125	(60,030)	-	95
Rotary Club	-	7,525	(140)	(5,640)	1,745
Rough Sleeping Initiative	-	7,591	(6,690)	-	901
Special collections	-	180	(180)	-	-
	11,109	196,139	(103,418)	(101,089)	2,741
Total funds	71,938	237,639	(163,749)	-	145,828

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

Previous years funds

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2022 £
Unrestricted funds	<u>37,616</u>	<u>78,560</u>	<u>(49,447)</u>	<u>(5,900)</u>	<u>60,829</u>
Restricted funds					
Housing Support Fund	-	10,000	(10,070)	70	-
Contain Outbreak Management Fund	9,703	-	(9,703)	-	-
Homelessness Winter Transformation Fund	-	42,700	(48,528)	5,828	-
Kent Community Foundation Vulnerable Adults	-	4,992	(2,880)	-	2,112
Philip and Connie Phillips Foundation	-	10,000	(1,003)	-	8,997
COVID-19 safe reopening of Community Venues and Spaces	-	5,000	(5,002)	2	-
	<u>9,703</u>	<u>72,692</u>	<u>(77,186)</u>	<u>5,900</u>	<u>11,109</u>
Total funds	<u><u>47,319</u></u>	<u><u>151,252</u></u>	<u><u>(126,633)</u></u>	<u><u>-</u></u>	<u><u>71,938</u></u>

The specific purposes for which the funds are to be applied are as follows:

Housing Support Fund is to ensure rough sleepers or vulnerable people at risk are able to self-isolate to protect them and wider public health.

Contain Outbreak Management Fund is to ensure rough sleepers are able to self-isolate to protect them and wider public health.

Homelessness Winter Transformation Fund is to transform winter provision for rough sleepers to covid secure provision.

Kent Community Foundation Vulnerable Adults is to help vulnerable adults stay well and independent

Philip and Connie Phillips Foundation is towards the cost of a guest manager, Lorna Nolan, to support guests all year round

COVID-19 safe reopening of Community Venues and Spaces -is to deliver interventions/initiatives linked to the prevention or containment of COVID-19 outbreaks

Colyer Ferguson is a fund set up for the cost of the general manager.

Help The Homeless is a fund to assist towards the cost of the kitchen at 56 Windmill Street.

KCC Members Fund exists to provide bedroom furniture for guests at 56 Windmill Street.KCC Members Fund represents monies given towards the installation of CCTV.

Kent Community Foundation Vulnerable Adults(KCFVA) Fund helps vulnerable adults stay well and independent.

Night Shelter Transformation Fund - capital represents funds to spend on budgeted capital expenditure for 56 Windmill Street. Night Shelter Transformation Fund - revenue represents funds to spend on budgeted revenue expenditure for 56 Windmill Street.

Rotary Club Fund is for 56 Windmill Street furnishings.

Rough Sleeping Initiative(RSI) fund is for the salary and training of the support worker.

Special collections - monies collected specifically for staff leaving gifts.

Designated funds represent fixed asset purchases.

Gravesham Sanctuary

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

Details of transfers between funds:

£5,000 has been transferred from the Help the Homeless to the Fixed Assets fund following the purchase of building works.

£1,000 has been transferred from the CCTV to the Fixed Assets fund.

£89,476 has been transferred from the NSTF Capital to the Fixed Assets fund re various invoices re building works and other fixed assets.

£5,640 has been transferred from the Rotary Club to Fixed Assets fund.

£381,993 has been transferred from Unrestricted funds to Fixed Assets fund to represent fixed assets held.

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 30 April 2023 £
	General £	Designated £		
Tangible fixed assets	-	480,741	-	480,741
Current assets	69,728	-	7,623	77,351
Current liabilities	(32,709)	-	(4,882)	(37,591)
Creditors over 1 year	(374,673)	-	-	(374,673)
Total net assets	(337,654)	480,741	2,741	145,828

	Unrestricted funds	Restricted funds £	Total funds at 30 April 2022 £
	General £		
Tangible fixed assets	375,000	-	375,000
Current assets	90,389	11,109	101,498
Current liabilities	(4,560)	-	(4,560)
Creditors over 1 year	(400,000)	-	(400,000)
Total net assets	60,829	11,109	71,938

GRAVESHAM SANCTUARY CIO

England & Wales - Charity number 1181817

Accounts

Charity Number: 1181817



Gravesham Sanctuary CIO



Department for Levelling Up,
Housing & Communities



homeless link



Housing
Justice

**Gravesham Sanctuary CIO
Trustees' Report and Financial Statements
for the Year Ended 30 April 2022**

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Gravesham Sanctuary CIO

Reference and administrative details of the charity, its Trustees etc for the Year Ended 30 April 2022

Trustees

Peter John Field
Eric Andrew Davis
Vicki Clarke
Carol Webster
Dr Adrian Hopkins MBE

Principal Office

Tenants Hall
Longferry Court
The Terrace
Gravesend
Kent
DA12 2DF

Key Management Personnel

Stephen Nolan – Project Manager
Samuel Griffiths

Bankers

CAF Bank Limited
25 Kings Hill Ave
Kings Hill
West Malling
Kent ME19 4JQ

Gravesham Sanctuary CIO

Trustees' Report

1. Introduction

Gravesham Sanctuary is a Christian-based, registered Charity (No.1181817 in England & Wales) whose objective is to support and befriend people facing homelessness in Gravesham. Currently, we do this by providing accommodation during the coldest months of the year as well as providing:

- A first point of contact for people facing homelessness
- Seasonal evening meals
- Day centre drop-in for appointments, advice, laundry, and showers for rough sleepers
- Help in getting paperwork, identification
- Signposting to and liaison with relevant agencies who can help with their individual situations.

We do this in partnership with Gravesham Council who provide us with our daytime venue, Churches Together in Gravesham, and the amazing support of our many volunteers.

We work closely with Gravesham Council's Housing and Rough Sleeping teams as well as various local agencies including North Kent MIND (mental health), Change, Grow, Live (West Kent drug and alcohol wellbeing Service), Gravesend Job Centre (employment opportunities), NHS Services (health) and The Home Office (documents and repatriation to a home country).

This document contains our review of the year from May 2021 until the end of April 2022.

2. Overview

As late as October 2021, we were still unsure what accommodation we would be able to provide for the coming winter. Government guidelines meant communal sleeping was permissible if approved by the local health team but not recommended. The Sanctuary management team felt that going back to communal sleeping at Longferry Court was not the way to go and our decision was proved correct with the arrival of the Covid Omicron variant.

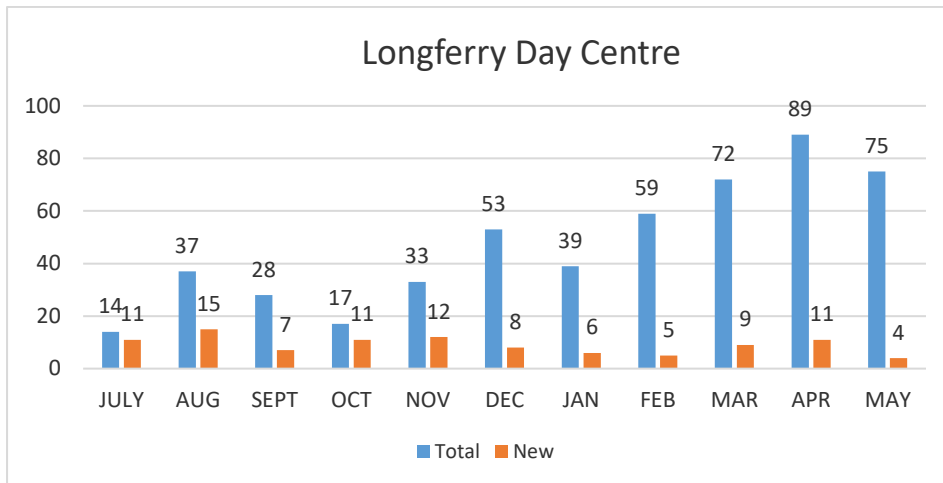
The uncertainty meant a delay in organising volunteers and training which would normally start in early September. As always, our volunteers have been exceptional, but it is fair to say the uncertainty made it difficult to find as many as in previous years.

Without a building to use, we decided, with government funding and support from the council, to place a limited number of rough sleepers into guesthouse accommodation from 1st November through to early April. We placed 14 guests into accommodation and, while that may not sound a lot, it did prevent 991 sleeps on the streets of our borough at a cost of around £37,000. Most of our guests have moved on to other temporary or permanent accommodation.

3. Longferry Court

This operates as our year-round administration office and principal office and, from July 2021, has been open as a daytime centre. We have had over 515 visits for various reasons: including support, community, food, tea/coffee, showers, advice and seasonal evening meals. Although starting later

than intended, from January 10th, eight hundred and ten (810) evening meals were served.



4. Partnership Working

We have continued our excellent working partnership with Gravesham Borough Council, and we work closely with the council’s Rough Sleeping team. Through this team and beyond, we work with agencies such as CGL the drug/alcohol addiction service, Serveco, North Kent Mind, the daytime hub at Gravesend Methodist Church, police and probation and many others to achieve the same aim - to support and help those rough sleeping in the borough.

5. Statistics

Our data systems are well established and comply with GDPR; some of our data will come from our partnership working with Campaign Kent, who have some input into producing a detailed report for which we are very grateful.

Between 1st November and 31st March, we worked within a budget for 6 beds each night in guesthouse accommodation. However, there were times when we provided 7 rooms, given individuals’ circumstances. We also placed three people in accommodation for short periods from August. These facts make it harder to give an accurate percentage of available beds used. Given the monthly fluctuations, in total there was a 100% take up on the beds offered, preventing 991 rough sleeps on the streets of the borough (see graph below).

As shown below, compared to previous years, the number of sleeps prevented on the street shows an increase. This may seem surprising, considering in 2020/2021 we had a 9 to 10 bed house, compared to 6 to 7 rooms this year. This discrepancy is due to several “No Shows” in 2020/2021, where guests decided not to use their rooms. The sharp rise for the year 2019/2020 is due to the fact that we were sleeping between 12 and 15 guests over a five- night, later six-night period, in a communal sleeping area.



Since we started in September 2015, Sanctuary has helped 968 Individual guests and been able to help prevent 5,568 sleeps on the streets of our borough. While this is a great achievement for Sanctuary and all those involved with our charity, it is none the less a sad set of statistics to have to report regarding the plight of the homeless.

6. Volunteers

Volunteers are the real backbone of what makes Sanctuary work - selfless and compassionate people who give their time to serve those less fortunate than themselves. We applaud them and thank them.

Even with the late start, our amazing cooks have served up over 750 meals and our volunteers have given nearly 1000 hours since January, interacting with guests during daytime sessions and evening meals, cleaning, doing laundry and providing support and community. The difference they have made to these people's lives is incalculable.

7. Funding: how do we manage the budget?

We are supported by Gravesham Churches together and we are very thankful for financial gifts received from local churches and their members. We also have a number of individual supporters; their donations, along with gift aid, are vital to sustain the charity's work.

We received substantial government funding from the Homelessness Winter Transformation Fund through homeless charities Homeless Link and Housing Justice. This was used for guesthouse accommodation, salaries for some staff and towards work and furnishings at 56 Windmill Street. We also received money for accommodation costs from the Housing Support Fund via Gravesham Council and towards staff salaries for the coming year from the Philip and Connie Phillips Foundation. This funding has made it possible for us to provide effective help and support for our guests to move out of homelessness and rebuild their lives.

8. And the Future? A new and exciting adventure.

Gravesham Sanctuary are now the owners of our new property at 56 Windmill Street in Gravesend, which we plan to open for the next winter season and beyond. This has been made possible by a most generous loan offered to Sanctuary with favourable interest-free payment terms. The house needs work to maximise its capacity, linking the basement with the rest of the house and dividing a large bedroom. We have appointed an architect to draw up plans and apply for change of use and listed building consent. Our hope is that we will be able to accommodate 7 guests on a 24/7 basis, not just through the winter season but all year round. This will mean employing new daytime support and overnight staff as well as building our volunteer base. We aim to open to guests towards the end of 2022.

There are financial challenges but also wonderful opportunities. The house will provide a short-term home where people can experience stability and community and learn resilience and skills to rebuild their lives. It will provide opportunities for our volunteers to use their own skills and interests for the benefit of our guests. We hope many will join us on this new adventure.

9. Focus on how we support our guests.

As with all projects working with homeless people, Gravesham Sanctuary needs to identify who is homeless and why. We have seen an increase as new homeless guests report and register for our services at our day centre, where we now operate Monday to Friday. As a Gravesham Borough Council officer from the Rough Sleeping Team said,

“It seems incredibly busy everywhere and more so to yourselves as you are continually on the front line. We know we can rely on you always to respond to enquiries, because we know you care so much about the service and its clients.”

We welcome genuine rough sleepers who need our help, engaging with them to see what support they require so that we can signpost them to the appropriate agency whilst caring for them in a non-judgmental way. Many rough sleepers lack a phone and internet access, often essential for accessing relevant services. We can provide this as well as being an advocate or intermediary to obtain support from the relevant services. Our volunteers at the Day Centre are able to sit with any guest who may be feeling apprehensive about doing this.

Providing guest house accommodation offered guests stability and security alongside personalised support at our day centre; getting to know the guests well helped build good relationships. Other services have commented that we continue to care for and support our guests long after other agencies have closed their case down. Why do we operate this way? We believe there is a need for the consistency that Gravesham Sanctuary can offer with our volunteers as a listening ear. We continue engagement, always seeking a new way of thinking around how to help and support them. As a Christian charity, we believe that second chances should be available for guests who wish to move on and are serious about changing their lives.

Our partnership with other agencies is effective in supporting guests in their steady climb out of homelessness. We work closely with the housing authority to determine who has a ‘Duty

of Care' for each individual. We work alongside colleagues at drug and alcohol addiction services, where guests are offered opportunities to attend sessions for therapy, counselling, and support.

Mental health and well-being are a huge factor in the journey out of homelessness. Our links to North Kent Mind and the Community Mental Health Team have enabled referrals, ongoing support, and counselling sessions to be arranged, making a huge difference to our many guests who experience mental health issues, whether separation, bereavement, loneliness, depression, anxiety or other diagnosis.

Offering the guest community and a friendly, safe place to relax and engage with others can provide a haven, a single point of access, a safe place to call home even for a few hours.

Art Therapy, board games and gym membership gave guests an opportunity to enhance their well-being and to be engaged during daytime hours. The Alpha Course gave those who wished to do so an opportunity to explore the Christian faith.

We will continue to support through the summer months with the emphasis on finding suitable accommodation for those guests ready to move on. We will also plan for the coming winter's accommodation and continue to register any rough sleeper, advocating for them and helping them navigate the many pathways of housing dilemmas.

Independent Examiner's Report
TO THE TRUSTEES OF **Gravesham Sanctuary CIO, Charity No 1181817**

On the Accounts for the Year Ended 30 April 2022

Set out on Pages 10 to 18

I report to the charity trustees on my examination of the accounts of the Gravesham Sanctuary Charitable Incorporated Organisation (CIO) for the Year Ended 30 April 2022

Respective responsibilities of Trustees and Basis of Report

As the charity's trustees (who are also the directors of the company for purposes of company law) you are responsible for the preparation of the accounts in accordance with Charities Act 2011 ("the Act")

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 all the applicable Directions given by the Charities Commission (under section 145(5)(b) of the 2011 Act

Basis of Independent Examiner's Report

The company's gross income *does not* exceed £250,000

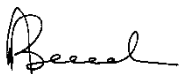
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

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 to enable a proper understanding of the accounts to be reached.



Kwamena Beecham *MSc Fin Mgt*
ACCOUNTANT
Broomfields Consulting
37 Broomfield Road, Swanscombe
Kent DA10 0LU

GRAVESHAM SANCTUARY CIO

Statement of Financial Activities for the Year to 30 April 2022

	Note	Restricted Funds	Unrestricted Funds	2022	2021 RESTATED
Income from:					
Donations, Grants & Legacies	3	£72,692	£78,560	£151,252	£115,754
Other Trading Activities				£0	£0
Investments				£0	£0
Total Income		£72,692	£78,560	£151,252	£115,754
Expenditure on:					
Charitable Activities	4	£77,186	£49,447	£126,633	£95,462
Total Expenditure		£77,186	£49,447	£126,633	£95,462
Net (Expenditure) / Income		(£4,494)	£29,113	£24,619	£20,292
Transfers between Funds		£5,901	(£5,901)	£0	£0
Net Movement of Funds		£1,407	£23,212	£24,619	£20,292
Reconciliation of Funds					
Total Funds Brought Forward		£9,703	£37,616	£47,319	£27,027
Net Movement in Funds		£1,407	£23,212	£24,619	£20,292
Total Funds Carried Forward		£11,110	£60,828	£71,938	£47,319

GRAVESHAM SANCTUARY CIO

Balance Sheet as 30 April 2022

	Note	Apr-22	Apr-21 Restated
Fixed Assets			
Tangible Assets	6	£375,000	£0
Current Assets			
Debtors	7	£1,081	£92
Other Current Accounts	7	£23,845	£0
Cash at Bank and In Hand	9	£76,572	£47,227
Total Current Assets		£101,498	£47,319
Creditors: Amts Falling Due within One Year	10	(£4,560)	£0
Net Assets / (Liabilities)		£96,938	£47,319
Total Assets less Current Liabilities		£471,938	£47,319
Creditors : Amounts falling Due after more than one Year	10	(£400,000)	£0
Total Net Assets or (Liabilities)		£71,938	£47,319
Funds of the Charity			
Restricted Funds		£11,110	£9,703
Unrestricted Funds		£60,828	£37,616
TOTAL FUNDS		£71,938	£47,319

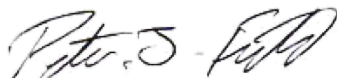
The Notes to the Accounts form part of these Financial Statements

Signed by TRUSTEE

Name

PETER JOHN FIELD

Signature



Date of Approval

28th July

2022

Gravesham Sanctuary CIO

**Statement of Cash Flows
for the Year Ended 30 April 2022**

	Notes	2022	2021
Cash Flow from Operating Activities			
Net Cash Flow (used in)/provided by Operating Activities	8	<u>£22,203</u>	<u>£47,227</u>
Cash Flow from Investing Activities			
Purchase of Tangible Fixed Assets		<u>(£375,000)</u>	<u>£0</u>
<i>Net Cash Used in Investing Activities</i>		<u>(£375,000)</u>	<u>£0</u>
Change in Cash and Cash Equivalents		£29,345	£23,276
Cash & Cash Equivalents from last year		<u>£47,227</u>	<u>£23,951</u>
Cash and Cash Equivalents Carried Forward	9	<u>£76,572</u>	<u>£47,227</u>

The Notes to the Accounts form part of these Financial Statements.

Gravesham Sanctuary CIO

Notes to the Financial Statements

For Year Ended 30 April 2021

1. General Information

Gravesham Sanctuary CIO is a charitable incorporated organisation and an exempt charity, incorporated in England and Wales. The registered office is Tenants Hall, Long Ferry Court, The Terrace, Gravesend, Kent DA12 2DF. The principal activities of the charity are to support and befriend the homeless and those re-entering accommodation by helping them become part of a community, looking after their needs in providing a safe place to sleep.

2. Accounting Policies

2.1 Basis of Preparing the Financial Statements

The Financial Statements have been prepared in accordance with Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Gravesham Sanctuary CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Gravesham Sanctuary CIO constitutes a public entity as defined by FRS 102

2.2 Fund Accounting

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund, where applicable, is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for

particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements

2.3 Income

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

Grants are included in the Statement of Financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds in the Balance Sheet. Where income is received in advance of entitlement of receipts, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

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

Charitable activities are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions

that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future

2.6 Government Grants are credited to the Statement of financial activities as the related expenditure is occurred.

2.7 Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed assets into its intended working condition should be included in measurement of cost.

At each reporting date, the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be higher of its fair value less cost to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds recoverable amount.

Depreciation is charged as to allocate the cost of tangible fixed assets less their residue value over their estimated useful lives on the following bases

Freehold Property	- 2% straight line
Fixtures and Fitting	- 25% straight line
Property Improvement	- 10% straight line

No depreciation is charged on Freehold property this year as the purchase was

2.8 Debtors and Prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

2.9 Cash at Bank and in Hand

Cash at bank and in hand includes cash deposit at bank

2.10 Pensions

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable to the fund in respect of the period

3. Income from Donations

	Restricted	Unrestricted	Total 2022	2021 Restated
Donations and Gift Aid		£44,060	£44,060	£41,587
Grants	£72,692	£34,500	£107,192	£73,948
Transfer from CPC			£0	£219
	<u>£72,692</u>	<u>£78,560</u>	<u>£151,252</u>	<u>£115,754</u>
TOTAL 2021 Restated	£73,948	£41,806	£115,754	

4. Analysis of Expenditure

		Activity Undertaken Directly	Grant Funding of Activities	Support Cost	TOTAL
Charitable Activities	2022	<u>16,416</u>	<u>£107,192</u>	<u>£3,025</u>	<u>£126,633</u>
	2021	<u>£18,748</u>	<u>£73,948</u>	<u>£2,766</u>	<u>£95,462</u>

5. Staff Cost

Staff Costs were as follows

	2022	2021
Wages and Salaries	£47,885	£69,234
Social Security Cost	£2,901	£4,212
Pension Costs	£1,001	£1,700
	<u>£51,787</u>	<u>£75,148</u>

The average number of persons employed by the charity during the period are

	2022	Prior Year
	3	6

No employee received remuneration amounting to more than £60,000

The remuneration received by the key management personnel in the period amounted to £29,830 (2021 - £17,119) including employer's national insurance contributions of £2,205 (2021 - £1,010).

6. Tangible Fixed Assets

	Freehold Property
Cost or Valuation	
At 1 May 2021	-
Additions	£375,000
Disposal	-
At 30 April 2022	<u>£375,000</u>
Depreciation	
At 1 May 2021	-
Additions	-
Disposal	-
At 30 April 2022	<u>£0</u>
Net Book Value	
At 30 April 2022	<u>£375,000</u>
At 30 April 2021	<u>-</u>

7. Debtors

Due within one Year

	2021	2022
Gift Aid Recoverable	£92	£81
Other Current Accounts		£23,845
Grant Receivable		£1,000
	<u>£92</u>	<u>£24,926</u>

8. Reconciliation of Net Movement in Net Cash Flow from Operating Activities

	2022	2021
Net (Expenditure) / Income for year	£24,619	£51,158
Adjustment for:		
Depreciation	£0	£0
(increase)/ Decrease in Debtors	(£22,856)	£(4,594)
Decrease / (Increase) in Creditors	<u>£20,440</u>	<u>£663</u>
Net Cash (used) / Provided by Operating Activities	<u><u>22,203</u></u>	<u><u>47,227</u></u>

9. Analysis of Cash

	2022	2021
Cash in Hand & at Bank	<u><u>£76,572</u></u>	<u><u>£47,227</u></u>

10. Creditors

	2021	2022
Due Within One Year		£4,560
Due in Over One Year		£400,000
	<u> </u>	<u> </u>
	<u><u> </u></u>	<u><u>£404,560</u></u>

11. Pension Commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

12. Related Party Transactions

There is no related party disclosure nor any expenditure as such

GRAVESHAM SANCTUARY CIO

England & Wales - Charity number 1181817

Accounts

Charity Number: 1181817



Gravesham Sanctuary CIO

**Gravesham Sanctuary CIO
Trustees' Report and Financial Statements
for the Year Ended 30 April 2021**

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Gravesham Sanctuary CIO

Reference and administrative details of the charity, its Trustees etc for the Year Ended 30 April 2021

Trustees

Peter John Field
Michael Coveney – Resigned Oct 2020
Eric Andrew Davis
Vicki Clarke
Carol Webster
Dr Adrain Hopkins MBE – Appointed Oct 2020

Principal Office

City Praise Centre
9-11 Lower Higham Road
Gravesend
Kent DA12 2LY

Key Management Personnel

Stephen Nolan – Project Manager

Bankers

CAF Bank Limited
25 Kings Hill Ave
Kings Hill
West Malling
Kent ME19 4JQ

Gravesham Sanctuary CIO

Trustees' Report

Introduction

Gravesham Sanctuary is a registered Charity (No.1181817 in England & Wales) whose objective is to support and befriend the homeless community living in Gravesend. Currently we do this by providing an overnight shelter during the coldest months of the year where we also provide:

- Hot food and drinks
- Showers
- Help in getting paperwork identification.
- Pointing them to the relevant agencies who can help with their individual situations.

We do this in partnership with Gravesham Council who provide us with our overnight venue and where we are a part of the Council's Severe Weather Emergency Protocol (SWEP), Churches Together in Gravesham and the amazing support of our many volunteers.

We also work closely with various local agencies including Porchlight (housing charity), DGS (mental health), House of Mercy (temporary hostel accommodation), Change, Grow, Live (West Kent drug and alcohol wellbeing Service), Gravesend Job Centre (employment opportunities), NHS Services (health) and The Home Office (documents and repatriation to a home country).

Review of Activities

Because of the COVID-19 Pandemic, we were not entirely sure if we could operate the Winter Night Shelter due to social distancing concerns. It was quite late in the season that we found a way to do so with the help of Gravesham Council. As a consequence, our planning and training was delayed which put the management team under pressure to offer an overnight service at short notice.

Essentially, Covid-19 changed everything, as it did for so many people worldwide. Last season, the Covid 19 pandemic closed us down early in March 2020, as the risk from communal sleeping and difficulties with social distancing in a confined space meant we were unable to use Tenants Hall at Longferry Court.. At the start of this winter season, in October/November, we faced the same problems and needed to make changes on how to operate safely, if indeed at all.

We opened at the end of November with evening meals at Longferry Court after which guests were transferred to the overnight sleeping venue provided by Gravesham Borough Council. Initially, ten rooms were available for guests, a much smaller number than in the past, with each guest sharing the five showers/bathrooms. Both venues presented their own challenges in staying Covid-19 safe, due to the limited space offered.

To even consider opening, a lot of work went into creating procedures and policies that would allow us to work within the COVID-19 pandemic legislation. This included the purchase of a substantial amount of Personal Protective Equipment and strict procedures to be followed at both venues.

Working in Partnership

We continued our partnership with Gravesham Borough Council, within the National Government's Scheme to reduce rough sleeping in the United Kingdom and working within the Rough Sleeper Initiative (RSI) programme. Factoring in the Pandemic meant a slightly different way of working with our guests. Those contacting Sanctuary had to be directed to the council in the first instance for triage assessment on how acute their need was, their local connection to the borough, and a verification of their rough sleeping status. Once this was established, we worked with the Housing Options team at the council, trying to accommodate those living on the street, and in the short-term, staying at the winter shelter.

In addition, we continued working with homeless charities such as Porchlight, Look Ahead, Riverside.org, House of Mercy and CGL the drug/alcohol addiction service, We also linked into DGS for support for those with mental health and other known medical conditions.

Opening Hours

We were asked to provide an overnight shelter for seven days each week between November and end of March, which was extended to the middle of April at the Council's request. As a result of the restricted space at both buildings for social distancing, it was decided to hold the evening meal at the Tenants Hall, Longferry Court between 7pm and 9pm. Following this, guests transferred to the sleeping venue by 10pm with the overnight shift operating between 10pm and 7.30am. We were unable to create a team of volunteers to cover the early morning shift as in previous years, which meant guests were woken at 7am and ask them to leave by 7.30am. This was not popular on cold winter mornings, as guests had to be outside for the rest of the day.

However, as the Pandemic worsened with an ever- increasing infection rate, it became clear to the management team that we needed to move to a 24/7 service. This was to protect our guests, staff, and volunteers, as the lockdown meant our guests could not find shelter during very cold days.

To accommodate this, it was decided to operate exclusively out of the sleeping venue 24/7, which greatly increased staff costs and the need to find volunteers to work during the day, including weekends.

Maintaining social distancing in a limited communal space meant we had to reduce our volunteer numbers in the evenings to three. Sadly, this limited the opportunity to share time with guests. However, on the positive side, we had no Covid infections within the shelter itself, proving that the measures implemented worked well. The guests were very appreciative of what was provided and so pleased they were not being asked to leave at 7:30am to spend the rest of the day in the cold.

We continued to use Tenant's Hall, Longferry Court as the Admin Office and Day Centre for appointments with our guests in the morning. Again, this was only possible with support from our volunteers.

Statistics

Much of our data came from our partnership with **CampaignKent CIC**, www.campaignkent.co.uk who have produced a detailed report for which we are very grateful. To give you an idea of what was achieved, we can share some of that information.

Between 23 November 2020 and 18 April 2021, we were able to prevent **908** nights spent on the street. 38 of these took place in hotel accommodation paid by Sanctuary through the Winter Transformation Fund given by the government. This helped us achieve a 62% take up of available beds (see graph below).

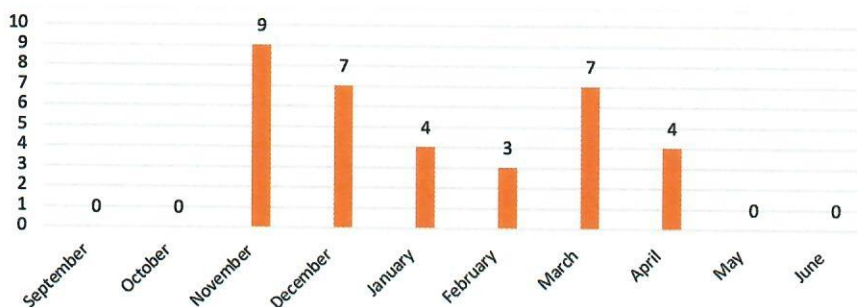


Of the 1460 beds on offer, 367 nights remained vacant. This shortfall in take up of rooms was due to :

- Delays caused in verifying potential guest status – a process that took longer than we realised,
- Covid deep cleaning and defects that made some of the rooms unusable for a period of time
- On occasions we needed a room to maintain cover overnight for our staff/volunteers
- There were 186 occasions where guests stayed out, rather than using the room they had been allocated.

We only had ten rooms available, so guest numbers were limited compared to previous years. Our sleep numbers though were quite high as we were open seven nights each week.

Sanctuary had **34** individual guests registered. Not all of those chose to use the shelter but **25** individuals used the sleeping venue with a further **4** placed in other accommodation for limited periods.



New Guest 2020/21

Compared to previous years, the number of sleeps prevented on the street decreased. This is down to the fact that last year we were able to accommodate many more guests. However, the total number of guests was down due in part to government initiatives created during the pandemic.

Guest sleeps prevented on street



The cost of putting those individuals into a guest house at a rate of £35/night, would have been £31,780.

When it came to food, our amazing cooks provided **1783 meals**, which included breakfast, lunch and evening meals. This would have been more but for the limited guest numbers.

Volunteers

There is very little we could do without our volunteers. These are the people who are the real backbone of what makes Sanctuary work - selfless and compassionate people who give of their time to serve those less fortunate than themselves. We applaud and thank them.

For this year, 3,431 hours were given by our volunteers - a huge number that was cut short by the enforced late start and reduced evening numbers. At a minimum wage, if paid, this would amount to £28,168, a sum well beyond what we could ever envisage paying. Are they worth that sum? Yes, because what they give is priceless and they cannot begin to imagine the difference they have made to these people's lives.

Running Costs

We had to employ more staff this year, to ensure that we could operate 24/7. Some were to oversee the overnight and daytime sessions, and some who could assist in the operational running of Sanctuary. To operate the Winter Night Shelter this year cost over £95,000 and was in part funded by grants from Gravesham Council and the Government. However, we had many donations from Churches and individuals, both of which make a huge difference to our annual income.

Independent Examiner's Report
TO THE TRUSTEES OF Gravesham Sanctuary CIO, Charity No 1181817

On the Accounts for the Year Ended 30 April 2021

Set out on Pages 8 to 14

I report to the charity trustees on my examination of the accounts of the Gravesham Sanctuary Charitable Incorporated Organisation (CIO) for the Year Ended 30 April 2021

Respective responsibilities of Trustees and Basis of Report

As the charity's trustees (who are also the directors of the company for purposes of company law) you are responsible for the preparation of the accounts in accordance with Charities Act 2011 ("the Act")

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 all the applicable Directions given by the Charities Commission (under section 145(5)(b) of the 2011 Act

Basis of Independent Examiner's Report

The company's gross income *does not* exceed £250,000

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

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 to enable a proper understanding of the accounts to be reached.



30 JUN 2021

Kwamena Beecham MSc Fin Mgt

ACCOUNTANT

Broomfields Consulting

37 Broomfield Road, Swanscombe

Kent DA10 0LU

GRAVESHAM SANCTUARY CIO
Statement of Financial Activities for the Year Ended 30 April 2021

	Note	2021	15mths to 2020
Income from:			
Donations & Legacies	2	£120,254	£88,010
Other Trading Activities		£0	£0
Investments		£0	£0
Total Income		<u>£120,254</u>	<u>£88,010</u>
Expenditure on:			
Charitable Activities	3	£96,123	£60,983
Total Expenditure		<u>£96,123</u>	<u>£60,983</u>
<i>Net Income / (Expenditure) before other recognised Gains & Losses</i>		£24,131	£27,027
Net Movement of Funds		£24,131	£27,027
Reconciliation of Funds			
Total Funds Brought Forward		£27,027	£0
Total Funds Carried Forward		<u><u>£51,158</u></u>	<u><u>£27,027</u></u>

GRAVESHAM SANCTUARY CIO

Balance Sheet as 30 April 2021

	Note	Apr-21	Apr-20
Fixed Assets			
Intangible Assets			
Tangible Assets			
Investments			
		£0	£0
Total Fixed Assets			
Current Assets			
Debtors	5	£4,594	£2,055
Current Account with CPC		£0	£1,021
Cash at Bank and In Hand		£47,227	£23,951
		£51,821	£27,027
Total Current Assets			
Creditors: Amts Falling Due within One Year	6	£(663)	
		£51,158	£27,027
Net Current Assets / (Liabilities)			
		£51,158	£27,027
Total Assets less Current Liabilities			
		£51,158	£27,027
Creditors: Amounts falling Due after more than one Year		£0	£0
		£51,158	£27,027
Total Net Assets or (Liabilities)			
		£51,158	£27,027
Funds of the Charity			
Unrestricted Funds		£51,158	£27,027

The Notes to the Accounts form part of these Financial Statements

Signed by TRUSTEE

Name

PETER JOHN FIELD

Signature



Date of Approval

29 - 6 - 2021

Gravesham Sanctuary CIO

**Statement of Cash Flows
for the Year Ended 30 April 2021**

	Notes	2021	15 MTHS 2021
Cash Flow from Operating Activities			
Net Cash Flow (used in)/provided by Operating Activities	7	<u>£47,227</u>	<u>£23,951</u>
Cash Flow from Investing Activities			
Purchase of Tangible Fixed Assets		<u>£0</u>	<u>£0</u>
<i>Net Cash Used in Investing Activities</i>		<u>£0</u>	<u>£0</u>
Change in Cash and Cash Equivalents		£23,276	£23,951
Cash & Cash Equivalents from last year		<u>£23,951</u>	<u>£0</u>
Cash and Cash Equivalents Carried Forward	8	<u>£47,227</u>	<u>£23,951</u>

The Notes to the Accounts form part of these Financial Statements.

Gravesham Sanctuary CIO

**Notes to the Financial Statements
For Year Ended 30 April 2021**

1. Accounting Policies

1.1 Basis of Preparing the Financial Statements

The Financial Statements have been prepared to give a 'true and fair' view and only depart from the Charities (Accounts and Reports) Regulation 2008 to the extent required to provide a 'true and fair' view.

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless specifically stated in the Notes to the Accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011

Gravesham Sanctuary CIO constitutes a public entity as defined by FRS 102

1.2 Fund Accounting

All the charity's funds are unrestricted and are available for use at the discretion of the Trustees for any particular purpose.

1.3 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

1.4 Expenditure

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

Charitable activities are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.5 Going Concern

The Trustees do not consider there to be any known issues in respect of the going concern status of the Charity and adopt this in the preparation of the Accounts.

The Trustees have also assessed the impact of COVID-19 of its operations and believe the Charity can continue in operational existence for the foreseeable future.

1.6 Tangible Fixed Assets and Depreciation

There are no tangible fixed assets

1.7 Cash at Bank and in Hand

Cash at bank and in hand includes cash at bank

1.8 Pensions

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable to the fund in respect of the period.

1.9 Government Grants

Government and any other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2. Income from Donations

	2020	15 MTHS 2020
Donations and Gift Aid	£41,587	£51,612
Grants	£78,448	£11,877
Transfer from CPC	£219	£24,521
	<u>£120,254</u>	<u>£88,010</u>

All Income and Legacies are Unrestricted

3. Analysis of Expenditure

		Activity Undertaken Directly	Grant Funding of Activities	Support Cost	TOTAL
Charitable Activities	2021	<u>19,409</u>	<u>£78,448</u>	<u>£2,766</u>	<u>£100,623</u>
	2020	<u>£45,345</u>	<u>£11,877</u>	<u>£3,761</u>	<u>£60,983</u>

4. Staff Cost

Staff Costs were as follows

	2021	Prior Year
Wages and Salaries	£69,234	£35,336
Social Security Cost	£4,212	£6,304
Pension Costs	£1,700	£1,627
	<u>£75,148</u>	<u>£43,267</u>

The average number of persons employed by the charity during the period are

2021	Prior Year
7	4

No employee received remuneration amounting to more than £60,000.

The remuneration received by the key management personnel in the period amounted to £17,119 (2020 - £24,997) including employer's national insurance contributions of £1,010 (2020 - £1,731).

5. Debtors

Due within one Year

	2020	2021
Gift Aid Recoverable	£94	£2,055
Current Account with CPC	£4,500	£1,021
	<u>£4,594</u>	<u>£5,096</u>

6. Creditors: Amount falling due within one year

	2021	2020
Accruals and Deferred Income	£663	0

7. Reconciliation of Net Movement in Net Cash Flow from Operating Activities

	2021	2020
Net (Expenditure) / Income for year	£51,158	£27,027
Adjustment for:		
Depreciation	£0	£0
(increase)/ Decrease in Debtors	£(4,594)	£(3,076)
Decrease / (Increase) in Creditors	£663	£0
Net Cash (used) / Provided by Operating Activities	<u>47,227</u>	<u>23,951</u>

8. Analysis of Cash

	2021	2020
Cash in Hand & at Bank	<u>£47,227</u>	<u>£23,951</u>

9. Pension Commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

10. Related Party Transactions

There is no related party disclosure nor any expenditure as such