

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

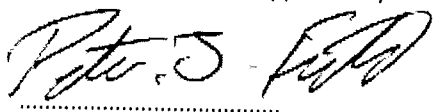
Trustees' Report (continued)

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.

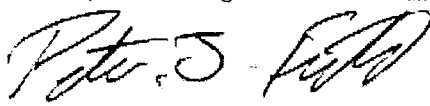
The funds breakdown for 2022 is shown in note 13.

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>145,828</u>	<u>71,938</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>145,828</u>	<u>71,938</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

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	89,616	67,387
		<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	11,790	15,600
	<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	<u>3,344</u>	<u>1,001</u>
	<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	96,855	377,108	9,145	483,108
Depreciation				
Charge for the year	2,074	-	293	2,367
At 30 April 2023	2,074	-	293	2,367
Net book value				
At 30 April 2023	94,781	377,108	8,852	480,741
At 30 April 2022	-	375,000	-	375,000

10 Debtors

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

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	-
	37,591	4,560

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	<u>374,673</u>	<u>400,000</u>

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	<u>60,829</u>	<u>41,500</u>	<u>(60,331)</u>	<u>101,089</u>	<u>143,087</u>
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)	-	-
	<u>11,109</u>	<u>196,139</u>	<u>(103,418)</u>	<u>(101,089)</u>	<u>2,741</u>
Total funds	<u>71,938</u>	<u>237,639</u>	<u>(163,749)</u>	<u>-</u>	<u>145,828</u>

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>47,319</u>	<u>151,252</u>	<u>(126,633)</u>	<u>-</u>	<u>71,938</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	<u>(337,654)</u>	<u>480,741</u>	<u>2,741</u>	<u>145,828</u>
	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		<u>60,829</u>	<u>11,109</u>	<u>71,938</u>