



# Centre for Homelessness Impact

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

COMPANY NO. 11732500

CHARITY NO.

England & Wales 1183026

Scotland SCO49501





**Centre for Homelessness Impact  
Trustees' Report for the year ended 30 June 2023**

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**Centre for Homelessness Impact**  
**Trustees' Report for the year ended 30 June 2023**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Company Number**

11732500

**Charity Registration Number**

1183026 England & Wales

SC049501 Scotland

**Principal & Registered Office**

The Evidence Quarter

Fourth Floor Albany House

Petty France

London SW1H 9EA

**Trustees**

Trustees in office from 1 July 2022 to the date of this report are as follows:

Stephen Charles Aldridge

Humphrey William Battcock

Joanna Margaret Bibby

Professor Kenneth David Buchanan Gibb

Glyn Halksworth

Andrew Peter Hudson

Selina Valencia McDonald

James Edward Turner

**Senior Management Team**

Dr Lúcia Teixeira, Chief Executive

Niall Larkin, Head of Corporate Services

Guillermo Rodríguez-Guzmán, Head of Evidence and Data

Maria Dumitrescu-Gherman, Head of Development

Greg Hurst, Head of Communications and Public Affairs

Rob Anderson, Head of Implementation and Policy

Matthew Wilkins, Head of Value for Money

**Auditor**

Knox Cropper LLP, 65 Leadenhall Street, London EC3A 2AD

**Bank**

Lloyds, 25 Gresham Street, London, EC2V 7HN



# Centre for Homelessness Impact

## Trustees' Report for the year ended 30 June 2023

The Trustees present their report and financial statements for the year ended 30 June 2023.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required by company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP applicable to charities preparing their accounts in accordance with FRS 102 (second edition – effective 1 January 2019)).

## OBJECTIVES AND ACTIVITIES

### OUR STRATEGY

Our vision, set out in our strategy launched in 2019, remains to end homelessness for good, and to create 'a society in which any experience of homelessness is prevented wherever possible and, where it does occur, is rare, brief and non-recurring'. Central to delivering this will be encouraging a greater focus on preventing people from falling into homelessness.

To achieve this, we seek to encourage and support decision-makers to use the best knowledge available to improve the effectiveness of how homelessness is tackled and prevented. We carry out our activities under the following three strands:

#### 1. Evidence & Data

Make evidence accessible and fill the gaps

#### 2. Implementation

Supporting data and evidence to be applied in practice

#### 3. Movement Building

Mobilising a learning culture

## SIGNIFICANT ACTIVITIES

### Evidence and Data - Making evidence accessible and filling the gaps

- We generate and synthesise evidence and address gaps in the evidence base either directly, by commissioning new studies, randomised controlled trials and systematic reviews, or indirectly, by encouraging others to do so.
- We also map the existing evidence to inform decisions. We have produced some key evidence tools, including Evidence and Gap Maps, which collate every high quality study written in English conducted on homelessness interventions and organises them by type of intervention and outcomes. Our Intervention Tool provides a simple summary of what the evidence says for some of the most common homelessness interventions. We continue to develop these tools and create new ones that put reliable evidence at people's fingertips and improve their understanding of what works and what doesn't.

### Implementation- Supporting data and evidence to be applied in practice

- We engage directly with people working in and around homelessness to use evidence and data to enhance the impact of their activity.
- Through our Evidence Coaching partnerships and Evidence Tools, we provide resources and services that help practitioners with analytical frameworks and practical skills to evaluate and use data and evidence to deliver greater impact.



# Centre for Homelessness Impact

## Trustees' Report for the year ended 30 June 2023

### **Movement Building - Mobilising a learning culture**

- Our aim is to create a movement of people committed to engaging with and acting on evidence to relieve and prevent homelessness. We seek to encourage a learning culture within the homelessness sector, both in statutory services and in voluntary and community organisations, but also to work with people from beyond the sector to bring new thinking and additional capacity to the challenge of ending homelessness.
- We do this by disseminating insights from our work to diverse audiences, through publications, articles, and other forms of media, through our flagship Homelessness Impact Forums and other events, and through our network of evidence champions committed to using better evidence to end homelessness.

### **ACHIEVEMENTS AND PERFORMANCE**

2022-23 saw the Centre extend the range of its activities and become more clearly influential in strategy and practice in the UK. More evidence has been assembled, and we are now working with over 100 local authorities to support implementation. As part of this, we began a new strand of work on the value for money of different interventions, with findings being made public in the latter part of 2023. In September 2022, the UK Government published a strategy document, Ending Rough Sleeping For Good (CP713): the Centre contributed evidence in advance, and we were very pleased that the government decided to roll out a new data-led framework, which it said was developed with the Centre, defining what ending rough sleeping means.

The strategy also announced the investment of some £15m into a new Test and Learn programme, piloting innovative approaches to ending rough sleeping, and a system evaluation to improve the evidence base further. A major focus for the remainder of 2022-23 was conducting the feasibility study for these programmes and bidding for the contract. The government announced in November 2023 that we had been selected to run the two programmes: this gives us the opportunity to deliver a step increase in the evidence available for tackling rough sleeping.

The next section provides more detail about our work in 2022-23.

#### **Building the evidence base**

The plans for the Test and Learn programme are managed by the Department for Levelling Up, Housing and Communities. It is designed to trial and evaluate interventions in local areas to develop and share the best examples of what works. The department invited tenders to conduct a feasibility study into how the programme would be set up to achieve maximum impact and to involve local areas in shaping this initiative from the outset.

The Centre was appointed through this process to conduct the feasibility study into the programme, and this was a major focus of our work throughout the year. We engaged more than 120 local and regional authorities and identified more than 200 promising interventions to feed into scoping the programme.

In November 2023, the Centre was announced as the delivery agency for the programme itself, also to be called Test and Learn, and for a strategic evaluation of the homelessness and rough sleeping system, with a total value of £15 million. The Test and Learn programme: a DLUHC grant to undertake a feasibility study for an innovative new programme of trials in homelessness and rough sleeping. The purpose of the feasibility study was to identify, scope and co-create a series of projects to fund new services and their evaluations, and to evaluate some existing services. The feasibility study lay the grounds for the £15m initiative that followed it. The



## Centre for Homelessness Impact

### Trustees' Report for the year ended 30 June 2023

Systems Wide Evaluation will include analysis of the monitoring framework and economic impact of the homelessness and rough sleeping system and evaluations of individual programmes including the Homelessness Prevention Grant, Rough Sleeping initiative, Rough Sleeping Accommodation Programme and Accommodation for Ex-Offenders scheme.

#### **Building evidence-led practice**

Since March 2022 we have been working to co-design a detailed framework to define and measure progress towards ending rough sleeping in England, in partnership with the Department for Levelling Up, Housing and Communities (DLUHC) and five 'Early Adopter' local areas (London, Greater Manchester, the West Midlands, Newcastle and Bournemouth, Christchurch and Poole). From this work five core data indicators were agreed: the number of people sleeping rough; the number of new people sleeping rough; the number of people discharged from institutions; the number of people sleeping rough long term; and the number of people repeating rough sleeping. As a result of this DLUHC asked all local authorities to collect data on these indicators on a monthly basis from May 2023.

In January 2023 we created a new value for money programme. This is designed to support local authorities to achieve the best outcomes possible for people experiencing homelessness, or at risk, by understanding what local areas need to have in place to assess whether their services are delivering economy, efficiency and effectiveness.

The initial focus of the value for money programme has been on local spending on temporary accommodation. We developed this work during visits to local authorities including Hackney, Southend, and Bournemouth, Christchurch and Poole. We also carried out an in-depth exercise in partnership with the Northern Ireland Housing Executive, during the spring of 2023, to analyse its spending on temporary accommodation.

#### **Building a movement for evidence-led change**

In January 2023 we launched an open-source collection of realistic images showing experiences of homelessness in the UK as they actually are: images of people living in temporary accommodation, sofa surfing, unfit or over-crowded housing, hostel accommodation and street homelessness. The original collection featured 26 people, including family groups, and around 300 images. A new collection of photographs of dog owners affected by homelessness was added in August 2023 with another 12 individuals and 100 photographs. Images from this collection have been downloaded more than 5,000 times from organisations all over the world.

We collaborated with the Orwell Foundation to develop the Orwell Prize for Reporting Homelessness to celebrate and showcase reporting and storytelling about homelessness that makes rigorous use of evidence and data, shares personal experiences of homelessness in an impactful way and helps to change the conversation on homelessness. The prize opened for entries in November 2022 and a total of 73 eligible entries were received by the closing date. Of these 30 entries (41%) were by an entrant or team with at least one member with lived experience of homelessness and 29% included at least one piece of new work that had not previously been published. The judges short-listed nine entries from which they chose two joint winners, who shared the prize in June 2023.



# Centre for Homelessness Impact

## Trustees' Report for the year ended 30 June 2023

### PLANS FOR FUTURE PERIODS

#### Evidence and data

In November 2023, the Centre was announced as the delivery agency for the programme including a strategic evaluation of the homelessness and rough sleeping system, with a total value of £15 million. The Test and Learn and Systems Wide Evaluation programme will run for three years, until January 2027, and will include a series of initiatives offering funding to local authorities and third sector organisations to deliver new services, as well as funding for the evaluation. The programme will also include an evaluation of the homelessness and rough sleeping system, and some of DLUHC's funding mechanisms such as the Rough Sleeping Initiative.

In 2023-24, we also hope to see the initial insights from a number of ongoing trials, including out-of-borough mobility, cash transfers, early legal advice to prevent evictions, and the evaluation of the 'Everyone In Social Investment Pilot'. We will also continue the regular update of our Evidence Tools that bring together the evidence base about homelessness interventions. Our main areas of focus in the coming year will be to evaluate the following:

- 1) Individual Placement and Support (IPS):** A specialist employment service for people with high support needs that focuses on helping people to access paid employment immediately, alongside the offer of ongoing in-work support.
- 2) Outreach with a health specialism:** including a health specialist as part of a rough sleeping outreach team which is intended to benefit people with more acute health needs but should have a positive impact on other individuals.
- 3) The Citadel Community integration and relationships:** community volunteers who support people who have experienced homelessness with practical support and companionship including activities like furnishing their home, connecting with their community, seeking work, accessing services or developing a hobby.
- 4) Personalised budgets for people experiencing homelessness:** the aim is to provide financial support tied to a purpose that would allow them to exit homelessness. This may include things like buying work tools, getting a driver's licence, or securing a deposit.
- 5) Time-limited accommodation and advice for people with limited eligibility to public funds:** This intervention provides legal advice and time-limited accommodation, usually for up to 20 weeks, for people sleeping rough who have limited recourse to public funds due to their immigration status.
- 6) Accommodate or connect:** Options are often limited for individuals sleeping rough without a local connection. Under this project, people who have no local connection to the area will be offered temporary accommodation in the borough or supported to make a voluntary reconnection.
- 7) Young people leaving care:** An evaluation of the Department for Education's funding for intensive, individual support for young people leaving care and joint working arrangements with local authority housing and other key services.
- 8) Better use of council data to prevent homelessness:** Using a data science platform to combine data from across the local authority to identify households at greater risk of homelessness due to financial stress and offer support in a human-centred way, such as a payment plan that would mean avoiding court, bailiffs, and additional costs.



# Centre for Homelessness Impact

## Trustees' Report for the year ended 30 June 2023

### Implementation

Alongside strengthening our Evidence Coaching work, including working closely with individual local authorities that we visit to provide them with insight into how to improve value for money, we will also be experimenting with ways we can significantly expand the reach of our ability to help organisations understand and use evidence, improve their use of data, and enhance their impact.

In 2022-23, we saw rapid progress in our Ending Homelessness Frameworks programme and this year we are setting our sights higher. In England, we will continue to support DLUHC to embed the Ending Rough Sleeping Framework and be looking to partner with local areas to develop a model for all forms of homelessness. In Scotland, we will continue to embed the Framework with our local area partners, and support the Scottish Government's Measurement Task and Finish Group. We will support the Welsh Government to engage with local areas' data and impact needs in the ongoing development of their national outcomes framework.

### Mobilisation

Our working assumption is that all the evidence, data and tools we already have can work harder for us and be used by more people across the UK and beyond. So we will double down on amplifying what we already know, by being more targeted in terms of our audiences and how we tailor our dissemination efforts to create maximum engagement and impact.

Evidence suggests that people are most likely to respond to recommendations from members of their own peer group. We will consult with our network of 'evidence champions' to gain deeper insights into forms of communications and other outputs most suited to target audiences working within the homelessness sector and refine our outputs accordingly.

Insights from people with personal experience of homelessness have always been integral to our work. In 2023-24 we will formalise this to create a Lived Experience Network, whose members will be invited to offer input and challenge from the conception stage of evidence, implementation and mobilisation projects. This should expand our pool of potential speakers at events, participants in workshops and supporters and leaders of a movement for evidence-led change to end homelessness.



# Centre for Homelessness Impact

## Trustees' Report for the year ended 30 June 2023

### FINANCIAL REVIEW

#### RESULTS FOR THE YEAR

In the financial period under review, the total unrestricted income was £1,801,000 (2022: £1,650,013) made up of donations from individuals. Restricted income, comprising donations from organisations, amounted to £884,259 (2022: £461,797)

Total unrestricted expenditure for the year was £1,850,994 (2022: £1,579,400). Restricted expenditure was £808,199 (2022: £352,986).

The overall surplus for the year was £26,066 (2022: £179,423). This resulted in overall reserves at the year-end of £587,660 made up of £326,640 unrestricted funds and £261,020 in restricted funds (2022: £561,594 comprised of £376,635 in unrestricted funds and £184,960 in restricted funds).

#### FUNDING

The charity is funded primarily by generous donations received during the year from those wishing to support the work of the charity.

During the year, we have received funding from a variety of sources, for both core costs, as well as project work. Some of the largest grants we secured came from: Comic Relief, the Cabinet Office, UKRI/ ESRC, NIHR, St Martin-in-the-Fields Charity and The John Ellerman Foundation. We are incredibly grateful to all our supporters for enabling us to continue our work.

#### RESERVES POLICY

This policy is designed to reflect the underlying risks facing the charity and to ensure that the Centre has an appropriate level of reserves to cover all costs should the charity cease to operate.

The Charity maintains its reserves under two categories: (a) unrestricted (general) reserves, which are available for general use in pursuance of the charity's objectives, and (b) restricted reserves.

The Trustees have determined that the charity should hold at least 3 months' of running expenses in reserve. This figure represents the amount required to run the charity for 3 months, excluding any special projects. Based on this calculation, the required value of reserves for the year to 30 June 2023 is £450,000.

The Trustees review the Charity's reserves policy on an annual basis. The reserves position is reported at every board meeting.

The free reserves of the charity as at 30 June 2023 totalled £322,245 (2022: £349,880). The slight fall in free reserves reflects significant expansion in the organisation. The trustees will be looking to close the gap between actual and target reserves over the coming years by a combination of income diversification and generation and cost control.

#### GOING CONCERN

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

The charity's core funding has been confirmed, and the arrangement is in line with those in place since the Centre started operations four years ago.

Restricted income from DLUHC (Department for Levelling Up, Housing and Communities), Manchester Metropolitan University, John Ellerman Foundation, Cabinet Office Evaluation



# Centre for Homelessness Impact

## Trustees' Report for the year ended 30 June 2023

Accelerator Fund, Big Society Capital, St Martin-in-the-Fields, UKRI/ ESCR and Comic Relief has been budgeted for in accordance with the funding agreements held with each institution.

Expenditure has been planned on the basis of confirmed funding. The charity retains the flexibility to adjust activities and reduce discrete project expenditure, should this ever be necessary, and if agreed income did not come in as expected. The charity also holds sufficient reserves to provide time to make appropriate adjustments if other income were to reduce.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the levels of assets and liabilities within the next reporting period. As detailed in note 20, in forming this opinion, they have considered, among other things, the lasting impact of the COVID-19 pandemic and cost of living crisis on both income and expenditure for at least a period of twelve months from the date of approval of these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

### **RISK MANAGEMENT**

The Trustees have responsibility for ensuring that the charitable company has in place an appropriate system of controls, financial or otherwise, to provide reasonable assurance that the charitable company is operating effectively and in line with the Charity Commission guidelines.

Trustees actively manage risks through a risk register, which is reviewed and updated at least twice a year. Systems and procedures to mitigate those risks identified in the register are established and procedures implemented to minimise the impact on the charity, should risks materialise.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity.

### **TRUSTEES AND MEMBERS**

The appointment of Trustees is governed by the Articles of Association of the Charitable Company. At the end of June 2023, the Centre had eight Trustees. Trustees meet five times each year.

Induction and training of new trustees is carried out by the Chair and other trustees with support from the CEO.

### **ORGANISATIONAL STRUCTURE & DECISION MAKING**

Overall responsibility for the Centre rests with the board of trustees. The day to day running of the Centre is led by the CEO, who reports to the Chair of Trustees. The CEO manages a senior team comprising the Head of Evidence & Data, Head of Corporate Services, Head of Practice & Partnerships, Head of Development and the Head of Communications and Public Affairs. The Executive Team has responsibility for managing the staff of the Charitable Company which, at 30 June 2023, stood at 18 staff.

### **REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL**

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling its activities, directly or indirectly, including any trustee of the charity. In addition to the trustees, key management personnel include the Chief Executive, Head of Corporate Services, Head of Evidence & Data, Head of Implementation,



# Centre for Homelessness Impact

## Trustees' Report for the year ended 30 June 2023

Head of Value for Money, Head of Development and the Head of Mobilisation & Communications.

The pay of the Chief Executive is set by the trustees. All other posts and salaries are set by the Chief Executive in consultation with the trustees, using internal pay scales.

Remuneration is reviewed annually and periodically benchmarked. Trustees are not remunerated.

### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the income and expenditure of the charitable company and its state of affairs at the end of that period.

In preparing those statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The opinion of the trustees is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

In accordance with company law as the company's directors, we certify that: so far as we are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and as directors of the charitable company we have taken all the steps that we ought



Centre for Homelessness Impact  
Trustees' Report for the year ended 30 June 2023

to have taken, in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The financial statements were approved by the board on 15 December 2023 and were signed on its behalf by:

  
Trustee

Andrew Hudson



Stephen Aldridge



# Independent Auditor's Report to the members of the Centre for Homelessness Impact

## Opinion

We have audited the financial statements of the Centre for Homelessness Impact (the 'charitable company') for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulation 2006 (as amended).

## Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



## **Independent Auditor's Report to the members of the Centre for Homelessness Impact**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.



# Independent Auditor's Report to the members of the Centre for Homelessness Impact

## Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

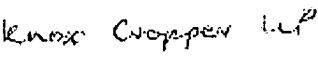
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken, so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report or for the opinions we have formed.

  
Simon Goodridge  
Senior Statutory Auditor  
for and on behalf of Knox Cropper LLP Statutory Auditor

6 February 2024  
65 Leadenhall Street  
London EC3A 2AD



**Centre for Homelessness Impact**  
**Statement of Financial Activities (Incorporating the Income and**  
**Expenditure Account) for the year ended 30 June 2023**

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,726,000	-	1,726,000	1,650,013
Charitable Activities	2	75,000	884,259	959,259	461,797
<b>TOTAL INCOMING RESOURCES</b>		<b>1,801,000</b>	<b>884,259</b>	<b>2,685,259</b>	<b>2,111,810</b>
EXPENDITURE ON					
Charitable Activities					
Movement Building & Communications	3	444,559	193,895	638,454	492,337
Evidence & Data	3	942,430	614,304	1,556,734	917,185
Implementation & Design	3	464,005	-	464,005	522,865
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,850,994</b>	<b>808,199</b>	<b>2,659,193</b>	<b>1,932,387</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(49,994)</b>	<b>76,060</b>	<b>26,066</b>	<b>179,423</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(49,994)</b>	<b>76,060</b>	<b>26,066</b>	<b>179,423</b>
Reconciliation of Funds:					
Total Funds brought forward		376,634	184,960	561,594	382,171
Total funds carried forward		326,640	261,020	587,660	561,594

The notes form part of these financial statements.



# Centre for Homelessness Impact

## Balance Sheet as at 30 June 2023

	Notes	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	10	1,295	5,054
Intangible Assets	11	3,100	21,700
		<u>4,395</u>	<u>26,754</u>
<b>CURRENT ASSETS</b>			
Debtors	12	527,839	32,031
Cash at Bank and on Deposit		743,342	622,875
		<u>1,271,181</u>	<u>654,906</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	13	(687,916)	(120,066)
		<u>583,265</u>	<u>534,840</u>
<b>NET CURRENT ASSETS</b>			
		<u>587,660</u>	<u>561,594</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Restricted Funds		261,020	184,960
Unrestricted Funds		326,640	376,634
<b>TOTAL FUNDS</b>	14	<u>587,660</u>	<u>561,594</u>

The notes form part of these accounts

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

  
 Trustee  
 ANDREW HUDSON

DATE: 20 DECEMBER 2023

Company no. 11732500



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**Centre for Homelessness Impact**  
**Statement of Cash Flows for the year ended 30 June 2023**

	Notes	Year Ended 30 June 2023 £	Year Ended 30 June 2022 £
Net cash (used by)/provided from operating activities	16	120,467	137,334
Cash flows from investing activities	17	-	(37,200)
Net change in cash and cash equivalents in the period		120,467	100,134
Reconciliation of net cash flow to movement in net cash	18		
Movement in net cash in the period		120,467	100,134
Net cash and cash equivalents brought forward		622,875	522,741
Net cash and cash equivalents carried forward		743,342	622,875



# Centre for Homelessness Impact

## Notes to the Financial Statements for the year ended 30 June 2023

### 1. PRINCIPAL ACCOUNTING POLICIES

#### (a) **Basis of Preparation**

The accounts of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) second edition', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Companies Act 2006. The accounts have been prepared under the historical cost convention.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

#### (b) **Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. They have considered the impact of external influences such as the cost-of-living crisis on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

#### (c) **Income**

All income is included in the statement of financial activities when the charity is entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- I. Voluntary Income is received by way of grants, donation and gifts and is included in full in the Statement of Financial Activities when receivable.
- II. Grants receivable are recognised when the Charity becomes unconditionally entitled to the grant.

#### (d) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure on charitable activities comprises expenditure related to the direct furtherance of the Charity's objectives as well as support costs.

#### (e) **Pension costs**

The charity is part of a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.



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**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**(f) Tangible and Intangible fixed assets**

Individual fixed assets costing more than £1,500 are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the carrying value over their expected useful economic life as follows:

Leasehold Improvements      4 years

Amortisation is provided on all intangible fixed assets at rates calculated to write off the carrying value over their expected useful economic life as follows:

Website Development          2 years

**(g) Fund Accounting**

- I. Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- II. Restricted Funds can only be used for particular restricted purposes as specified by the grant giving body or donor.

**(h) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2. INCOME**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations and legacies				
Donations from Individuals	1,726,000	-	1,726,000	1,650,013
	1,726,000	-	1,726,000	1,650,013
Charitable Activities				
Grants from Organisations	75,000	884,259	959,259	461,797
	75,000	884,259	959,259	461,797
	1,801,000	884,259	2,685,259	2,111,810



**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**3. CHARITABLE ACTIVITIES**

	Direct costs £	Support costs £	2023 Total £	2022 Total £
Expenditure on charitable activities comprised:				
Movement Building & Communications	475,329	163,125	638,454	492,337
Evidence & Data	1,199,166	357,568	1,556,734	917,185
Implementation & Design	360,539	103,466	464,005	522,865
Total 2023	<u>2,035,034</u>	<u>624,159</u>	<u>2,659,193</u>	<u>1,932,387</u>
Total 2022	<u>1,418,552</u>	<u>513,835</u>	<u>1,932,387</u>	

The above expenditure has been directly allocated to funds and programmes in accordance with the relevant restrictions, where applicable.

**4. SUPPORT COSTS**

	Movement Building & Communication	Evidence & Data	Implementation & Design	Total 2023	Total 2022
Staff Costs	69,017	174,078	52,353	295,448	243,512
Other Staff Costs	23,438	32,081	13,235	68,754	25,572
Office Costs	36,932	115,764	26,994	179,690	166,821
Legal & Professional	5,140	12,964	3,988	22,091	11,907
Audit & Accounting	7,460	18,815	5,659	31,933	26,120
Depreciation	19,478	2,215	666	22,359	36,359
Miscellaneous Expenses	1,661	1,652	571	3,884	3,544
Total 2023	<u>163,125</u>	<u>357,568</u>	<u>103,466</u>	<u>624,159</u>	<u>513,835</u>
Total 2022	<u>130,925</u>	<u>243,866</u>	<u>139,044</u>	<u>513,835</u>	



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**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

Band	2023	2022
£60,000 - £70,000	3	2
£70,000 - £80,000	1	-
£80,000 - £90,000	-	-
£90,000 - £100,000	-	1
£100,000 - £110,000	1	-
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**7. TRUSTEES' REMUNERATION AND EXPENSES**

None of the Trustees are paid for their service as trustees. Trustees' expenses totalling £1,277 were reimbursed during the year (2022: £nil).

**8. KEY MANAGEMENT PERSONNEL**

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any trustee of the entity. The total employee benefits, including employer pension contributions of the key management personnel amounted to £511,149 (2022: £342,364). An increase in Key Management Personnel costs can be attributed to a larger Key Management Team, including two secondments during the financial year.

**9. TAXATION**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.



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**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**11. INTANGIBLE FIXED ASSETS**

	Website Development	Total 2023
	£	£
Cost		
As at 1 <sup>st</sup> July 2022	71,400	71,400
As at 30 <sup>th</sup> June 2023	71,400	71,400
Depreciation		
As at 1st July 2022	49,700	49,700
Charge in the Year	18,600	18,600
As at 30th June 2023	68,300	68,300
NBV as at 30th June 2023	3,100	3,100
NBV as at 30th June 2022	21,700	21,700



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**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

12. DEBTORS	2023 £	2022 £
Other Debtors	874	874
Prepayments and accrued income	526,965	31,157
	<u>527,839</u>	<u>32,031</u>

Large increase in prepayments and accrued income figure for 22-23 is relating to a significant donation which was invoiced for in 22-23 but received in year 23-24 and thus treated as accrued income.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023 £	2022 £
Trade creditors	126,435	21,104
Social security and other taxes	35,993	30,353
Deferred Income	19,150*	-
Accruals and other creditors	506,338	68,609
	<u>687,916</u>	<u>120,066</u>

*\*Surplus income received in advance from Cabinet Office, in support of our Evaluation Accelerator Fund projects (to be spent in the following year)*

13.a DEFERRED INCOME RECONCILIATION	2023 £	2022 £
Balance as at 1 July 2022	-	-
Amount released in year	-	-
Amount deferred in year	19,150	-
Balance as at 30 June 2023	<u>19,150</u>	<u>-</u>



**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**14. MOVEMENTS IN FUNDS**

	Balance at 01 July 2022	Incoming Resources	Resources Expended	Balance at 30 June 2023
<b>Restricted Funds</b>				
Personal Grants	120,000	-	(44,000)	76,000
NIHR	(5,650)	55,768	(4,950)	45,168
Comic Relief Changemakers	70,610	241,250	(193,895)	117,965
Test and Learn	-	124,590	(135,634)	(11,044)
Big Society Capital	-	10,313	(15,450)	(5,137)
Evaluation Accelerator Projects	-	423,221	(414,060)	9,162
Early Legal Advice Pilot	-	29,117	(210)	28,907
	<b>184,960</b>	<b>884,259</b>	<b>(808,199)</b>	<b>261,020</b>
<b>General Unrestricted Funds</b>	<b>376,634</b>	<b>1,801,001</b>	<b>(1,850,994)</b>	<b>326,640</b>
	<b>561,594</b>	<b>2,685,259</b>	<b>(2,659,193)</b>	<b>587,660</b>

**Personal Grants (formerly Cash Transfers)** - The Personal Grants project involves a randomised controlled trial looking at the effectiveness of a one-off cash transfer to people experiencing homelessness in Swansea, Glasgow and Manchester. This project is a collaboration with King's College London over 19 months to December 2022.

**NIHR-Psychosocial Interventions** - NIHR-funded systematic review to summarise the existing evidence around Psychosocial Interventions for people experiencing homelessness. This project is a collaboration with Manchester Metropolitan University. At the year end, this reserve has a negative balance due to timing differences with receiving income.

**Comic Relief Change Makers.** Grant funding to expand our support to local authorities and other organisations working in homelessness by working with more front-line organisations, expand our events and mobilisation activities, and extend our work with community groups and grassroots organisations.

**Test and Learn** – DLUHC grant to: 1. test innovative interventions that are committed to improve our understanding of what works to prevent and tackle homelessness and rough sleeping 2. evaluate the statutory homelessness system.

**Big Society Capital** – Grant to fund the feasibility study and evaluation of 'Everyone In Social Investment' Pilot (a social investment approach to homelessness piloted in partnership with Big Society Capital, DLUHC, Bridges Fund Management, Resonance and Social and Sustainable Capital



# Centre for Homelessness Impact

## Notes to the Financial Statements for the year ended 30 June 2023

(SASC). This has been a multi-year project encompassing payments across more than one financial year.

**Evaluation Accelerator Projects** – Grant funding for four different interventions testing: cash transfers for care leavers; Reducing homelessness among care leavers; Developing Useful Parameters, Learning and Outcomes infrastructure and building blocks for what works centres to make use of; Cohorts and Experiments.

**Early Legal Advice Pilot** – to pilot access to legal aid funding for social welfare law problems to generate robust evidence on the impact of early legal advice, by evaluating the initiative using high-quality research methods.

**Frontline Workers Wellbeing Project** - Grant funding to test and evaluate behavioural interventions to improve staff wellbeing and productivity and, in turn, lower turnover rates among homelessness frontline organisations.

Comparative information in respect of the preceding period is as follows:

	Balance at 01 July 2021	Incoming Resources	Resources Expended	Balance at 30 June 2022
<b>Restricted Funds</b>				
Moving On	36,149	55,142	(91,291)	-
Personal Grants	40,000	220,000	(140,000)	120,000
NIHR	-	43,755	(49,405)	(5,650)
Comic Relief Changemakers	-	142,900	(72,290)	70,610
	<u>76,149</u>	<u>461,797</u>	<u>(352,986)</u>	<u>184,960</u>
<b>General Unrestricted Funds</b>	<u>306,022</u>	<u>1,650,013</u>	<u>(1,579,401)</u>	<u>376,634</u>
	<u>382,171</u>	<u>2,111,810</u>	<u>(1,932,387)</u>	<u>561,594</u>



**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

			2023
	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	4,395	4,395
Current Assets	261,020	1,010,161	1,271,181
Current Liabilities	-	(687,916)	(687,916)
Total	261,020	326,640	587,660

Comparative information in respect of the preceding period is as follows:

			2022
	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	26,754	26,754
Current Assets	184,960	469,946	654,906
Current Liabilities	-	(120,066)	(120,066)
Total	184,960	376,634	561,594



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**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**16. RECONCILIATION OF NET INCOME FROM OPERATING ACTIVITIES TO NET CASH FLOWS**

	2023	2022
	£	£
Net Income for the reporting period	26,066	179,423
Depreciation	3,759	3,759
Amortisation	18,600	32,600
Decrease/(Increase) in debtors	(495,808)	(16,103)
(Decrease)/Increase in creditors and provisions	567,850	(62,345)
	<u>120,467</u>	<u>137,334</u>
Net cash (used by)/provided from operating activities	<u>120,467</u>	<u>137,334</u>

**17. CASH FLOWS FROM INVESTING ACTIVITIES**

	2023	2022
	£	£
Purchase of Intangible Assets	-	(37,200)
Purchase of Property, Plant & Equipment	-	-
	<u>-</u>	<u>-</u>
Net cash (used by)/provided from operating activities	<u>-</u>	<u>(37,200)</u>

**18. ANALYSIS OF CHANGES IN NET DEBT**

	At 1 July 2022	Cashflows	Non-Cash Changes	At 30 June 2023
Cash and Cash Equivalents				
Cash	622,875	120,467	-	743,342
	<u>622,875</u>	<u>120,467</u>	<u>-</u>	<u>743,342</u>



**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**19. RELATED PARTY TRANSACTIONS**

Trustees made total donations to the organisation of £1,726,000 (2022: £1,650,013) without conditions in the year.

There were no other related party transactions.

**20. MEMBERS LIABILITY**

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.



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**Centre for Homelessness Impact**  
**Notes to the Financial Statements for the year ended 30 June 2023**

**21. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Unrestricted Funds	Restricted Funds	Total 2022
		£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		1,650,013	-	1,650,013
Charitable Activities		-	461,797	461,797
<b>TOTAL INCOMING RESOURCES</b>		<b>1,650,013</b>	<b>461,797</b>	<b>2,111,810</b>
 <b>EXPENDITURE ON</b>				
Charitable Activities				
Movement Building & Communications		441,699	50,638	492,337
Evidence & Data		711,890	205,295	917,185
Implementation & Design		425,812	97,053	522,865
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,579,401</b>	<b>352,986</b>	<b>1,932,387</b>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>70,612</b>	 <b>108,811</b>	 <b>179,423</b>
 <b>NET MOVEMENT IN FUNDS</b>		 <b>70,612</b>	 <b>108,811</b>	 <b>179,423</b>
 Reconciliation of Funds:				
Total Funds brought forward		306,022	76,149	382,171
Total funds carried forward		376,634	184,960	561,594