

BROMLEY HOMELESS CIO
Charity number 1186655
Formerly Bromley Churches Housing Action CIO



ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 December 2021

BROMLEY HOMELESS

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BROMLEY HOMELESS

TRUSTEES' REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Julia Poulter (Chair)

Angela Short (Vice Chair) – appointed 16 March 2021

Ann Downes (Treasurer)

Felix Corley (Secretary) – appointed 16 March 2021

Edmund Romilly Turton – resigned 7 April 2021

Richard Collins

Martin Poupard – resigned 26 May 2021

Rev'd Rachel Archer – appointed 16 March 2021

David Ede – appointed 16 March 2021

Edwin Tree – appointed 16 March 2021, resigned 24 January 2022

Bankers

CAF Bank

25 Kings Hill Ave, Kings Hill, West Malling, ME19 4JQ.

Charity registration number

1186655

Independent Examiner

Philip Bradley FCA

BRADLEY & CO LIMITED

Chartered Accountants

4B Christchurch House, Beaufort Court,

Medway City Estate, Rochester, Kent, ME2 4FX

**BROMLEY HOMELESS
TRUSTEES' REPORT
CHAIR'S STATEMENT**

What a rollercoaster of a year this has been, some would say that to embark on a merger during a pandemic was a crazy idea but the pandemic only solidified the vision shared by the Trustees of LATCH and The Bromley Homeless Shelter, a vision of a community where everyone has access to a decent home and no one feels their only option is to sleep rough. The merger enables us to pool resources to achieve greater impact. It will allow us to deliver streamlined, holistic and year-round person-centred services to those in the borough who are homeless or at risk of homelessness as well as focus on homelessness prevention.

We are all stronger when we work together and as well as our two great charities coming together this year has also brought us closer to other charities, partners, agencies and the Housing Options team at the London Borough of Bromley. All working together with a mission to end rough sleeping in the London Borough of Bromley and support those who are homeless or at risk of homelessness. During the pandemic we have welcomed the engagement with all at bi-monthly partnership meetings.

We also celebrate the award-winning work of our MDT (Multi-Disciplinary Team) clinics for Bromley's homeless run in partnership with Bromley GP Alliance. These sessions run every Thursday between November and March and have been a vital service providing homeless clients with access to health services including COVID vaccinations.

I was truly grateful and humbled by the fantastic work of our staff and volunteers during the year. They have had to adapt in so many ways but have always greeted our clients with warmth, empathy and a smile. Sadly, however the need for our services is on the rise and with the cost of living crisis now very real we are focused on building capacity in our services and ensuring we are able to provide person-centred holistic support to those in need in our borough. For this reason, we are launching an appeal for donations and also relaunching our hosted accommodation model and calling for anyone with a spare room that may be willing to open their hearts and homes to someone in housing need to get in touch with us.

I would also like to thank Ed, Romilly and Martin who stood down following the merger. All had given a great deal of time and dedication to LATCH and the Bromley Homeless Shelter. Martin lead the incorporation of LATCH as a CIO, Ed was instrumental in the merger and I hope that the board can go on with strength to realise the vision he shared and Romilly was personally a real support to me when I originally joined LATCH as Chair and I always welcomed his knowledge, support and encouragement. All have given great service to Bromley Homeless and its predecessor charities.

Throughout this journey of change, growth and transformation I have been so grateful to have such good travelling companions in my fellow trustees, wonderful staff and volunteers. I would like to extend my thanks and gratitude to them all.



Julia Poulter, Chair

BROMLEY HOMELESS

TRUSTEES' REPORT

The Trustees present their annual report along with the financial statements of Bromley Homeless (formerly Bromley Churches Housing Action which had operated as LATCH until the merger with The Bromley Homeless Shelter in April 2021) for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 18 and 19 and comply with the current statutory requirements and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Merger



On 7th April 2021 the Charity Commission formally approved the merger of Bromley Churches Housing Action CIO with The Bromley Homeless Shelter CIO by way of a transfer of assets and liability from The Bromley Homeless Shelter to Bromley Churches Housing Action.

The charity subsequently changed its name and rebranded as Bromley Homeless.



The coming together of two like minded charities enables us to expand our reach and deliver a broader spectrum of holistic services to the increasing number of people who are homeless or at risk of homelessness in the London Borough of Bromley.

Both charities were born out of the vision of local churches and churches together groups and we very much value the connection we have with the church community in borough of Bromley.

Objectives and activities

According to the charity's governing document the charity's objects are to work in accordance with Christian principles for the relief of poverty of homeless persons in the London Borough of Bromley, particularly by the provision of grants and short-term accommodation.

As a merged charity Board, the trustees and staff worked together during the years, commencing with a strategy awayday in May to define our vision and mission and to focus our strategy for the next 5 years (2021 to 2026).

Our Vision

*A community where everyone has access to a decent home
and no one feels their only option is to sleep rough.*

Mission

As an expression of Christian faith we provide support and positive intervention to empower anyone facing homelessness principally in the London Borough of Bromley to fulfil their desire for a safe and secure home and live a fulfilled life.

Strategic enablers

We recognise that to deliver our mission and strategic objectives we need an organisation with the right culture, infrastructure and governance. During this strategic period we will focus in 3 key areas:

People

- Empowering our staff and volunteers and uniting the whole organisation post merger.
- Embedding our values and behaviours and achieving a productive and inclusive culture.

Technology

- Strengthen our use of data to capture and measure impact and inform our decision making
- Integrate and streamline our IT infrastructure to give our staff and volunteers the tools to deliver our mission

Quality and efficiency

- Develop a clear person-centred pathway of connected services
- Maintain and further drive quality, compliance, efficiency and continuous improvement of processes

Our Values



We listen

We are approachable and listen without prejudice.



We care

We care about building long-lasting relationships with our clients and our compassionate approach promotes on-going, open communication that builds mutual respect and trust.



We empower

We believe in the value and potential of all people and we want to empower all to achieve ambitions and live fulfilled lives.



We collaborate

We know we can have a bigger impact when we work together.

Our values are synonymous with a verse in the letter to the Hebrews that challenges us to always show generous hospitality to everyone we encounter: Do not neglect to show hospitality to strangers, for by doing that some have entertained angels without knowing it. (Hebrews 13:2).

Achievements and performance

The "Everyone In" campaign has dominated the homeless landscape throughout England's Covid-19 lockdowns since 23rd March 2020. Any person finding themselves at risk of homelessness, caught up in sofa surfing or experiencing rough sleeping should be afforded the same opportunity as the rest of the nation, to minimise their exposure to the Coronavirus by being safely housed and able to self-isolate. We have seen this as a positive opportunity for change and a chance to end homelessness for good. However, as we have emerged from lockdowns in a stop start fashion during the year it has been apparent that the hard work is only just beginning. The financial and mental health challenges of the pandemic and the looming cost of living crisis is leading many more individuals and families to end up homeless or be in a precarious housing position.

Our core services have continued during the year and we were very proud to be able to continue to offer a face to face service for our clients in a COVID safe way during the year. Following the merger we redefined our strategic objectives as follows:

1. Provide advice and advocacy to individuals over 18 to overcome a homeless situation
2. Provide timely and personalised support, encouragement and personal empowerment to end homelessness
3. Provide year-round emergency shelter, access to health and wellbeing services and food
4. Provide access to housing through supported housing and hosted accommodation, links with housing providers and private landlords
5. Prevent homelessness and challenge negative attitudes towards it by raising awareness of homelessness and giving a voice to those experiencing it.

Provide advice and advocacy to individuals over 18 to overcome a homeless situation

- Welcomed approximately 25 individuals each week which equates to over 1,000 advice support sessions provided in the year
- Piloted an additional outreach service in Orpington

Bromley Homeless provides free, independent and confidential advice and support. The service is not a one size fits all service. We provide a range of services including telephone and web-based advice but our biggest impact is our face-to-face support.

We are committed to providing this quality service and have high levels of client satisfaction 90% of those that we have asked about their experience have said it is good or very good & would recommend our service and do to family and friends.

Our primary objective is to empower our clients and work with them to achieve the best possible outcome and then ensure that we continue to be a trusted support once they are housed.

We are extremely grateful for the dedication of our 5 regular advice service volunteers who turn up every week to help triage and support our clients who are often in a very distressing situation and need a friendly smile, a listening ear and the support of someone they can trust.

During the year we provided advice in a range of areas including benefit support; housing support; eviction mediation; ID documents as well as access to IT.

Provide timely and personalised support, encouragement and personal empowerment to end homelessness

- 16 Homeless Support & Discussion Group sessions
- 54 one to one counselling sessions

Bromley Homeless plays an integral role in supporting and strengthening local community. BH provides a service that meets the needs of those that are seeking our help and support. We support and strengthen other community-based organisations by partnering with them to share our insight & how best to support those that are hard to reach.

Our advice & support service has a positive impact on the health and wellbeing of our clients, reducing stress and anxiety, preventing relationship breakdown, promoting wellbeing and empowering people to make wider positive changes to their lives. Our volunteers have a social impact within the community. We make access to public services more effective with our partnership working.



Led by Caroline Waran, with funding from BTSE, the Homeless Support & Discussion Group is an innovative, dedicated and professionally managed support group tailored to the needs and expectations of homeless people. During the year the group ran over a 24-week period with 16 groups offered during this time. Alongside the groups, there was a Whatsapp group for attendees and Facilitators to provide support and input in between the groups, for participants who needed it.

The Group covered topics including; Coronavirus and its Impact; Coping with Stress; Loneliness & Isolation; Communication; Systems & Support; Cycle of Change; Building Confidence; and Moving on.

Clients felt the group had been overwhelmingly beneficial and feedback showed:

- It was useful to have different perspectives
- Having a meal together before the group was great
- Clients felt they had built relationships with each other
- Clients felt less isolated and that it was a relief to have had in person human contact
- That the groups had been a positive space

“The thing I like about the support group is that things and issues can be discussed openly and you can get the support you need **”**

BROMLEY HOMELESS TRUSTEES' REPORT

Similarly, our one to one counselling has become a vital service for our clients. Research shows there is a significant link between homelessness & mental health.

Mental health and homelessness can be a vicious cycle. Sadly, homeless people face significant barriers when trying to access health and social care services but in particular mental health services.

Feedback has been extremely positive and our clients report better mental health and being more able to cope with life following these 50 min session one to one sessions.

Provide year-round emergency shelter, access to health and wellbeing services and food

- Our Homeless Health Clinic also gave out 58 Covid Vaccines
- 30 GP Clinic appointments at our Homelessness Health Clinics run in partnership with Bromley GP Alliance
- 15 Oxleas mental health appointments
- Provided emergency accommodation to 32 individuals

Due to continued pandemic restrictions the Winter night shelter operated using as a hotel provision. Our thanks go to the Avis Hotel for working with us to support the provision of this vital service during the last two years of the pandemic.

The Winter Shelter operates between November and March. During the 2020/21 Winter season we were able to support 32 people into emergency accommodation and then using our team at the Advice service support successful move on of each guest working very closely with the Housing Options team at the London Borough of Bromley. Evening meals were provided by our wonderful band of volunteers.

The Multi-Disciplinary Clinic offering GP services, vaccinations and holistic care ran for the 2nd year. We achieved: 30 GP clinic appointments, 15 Oxleas appointments & 58 vaccinations. We are thankful for the support of Bromley GP Alliance, Oxleas and CGL Bromley.

During the 2021/22 Winter season we provided emergency accommodation as well as hot meal provision every evening (including Christmas dinner!) to 17 individuals. Our advice service and Multi-Disciplinary Clinic operated from the United Reformed Church by appointment only to abide by current guidelines.

Peter's* story (Rough Sleeping for 3 years, Army veteran)

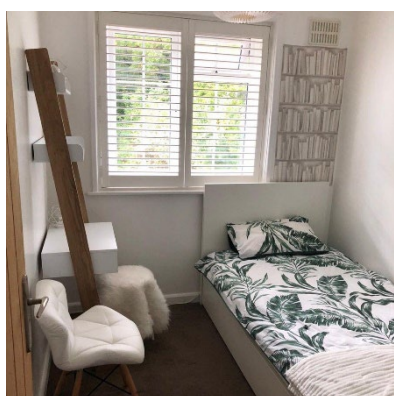
In 2019 Peter came to us after he had been directed to our charity by other rough sleepers in the borough. He had been sleeping rough for 3 years. He was suffering from PTSD due to two tours of Afghanistan and was self-medicating with Alcohol and drugs. He gave us his Services Number and with his consent we were able to work with other ex-services charities with which we work to get him specialised support. He was placed into a Services Rehabilitation Unit in Hampshire but he left after two weeks stating that he wanted to be back in Bromley. So, we took up his case with Bromley Housing Option and worked together to place him in private rental accommodation. We continued to support Peter and sadly this year he was diagnosed with cancer. We were able to advocate for Peter and assist with forms and appointments with the Bromley Welfare team as well as providing oyster top ups so he could attend appointments and access out one to one counselling.

This story highlights that our service and support doesn't just end once our clients are housed. We are there as their journey continues, when times may be challenging, we are there as a trusted guide to ensure tenancy sustainment, avoiding individuals becoming homeless again.

**name changed for anonymity*

Provide access to housing through supported housing and hosted accommodation, links with housing providers and private landlords

- 16 clients housed with hosts
- 46 clients housed with private landlords (PRS)
- 11 clients housed with Housing Associations



This year continued to be a challenging one for recruiting hosts due to COVID-19 and some hosts have had to pause taking new guests due to personal circumstances, however we have been delighted to welcome some hosts back to the service.

During the year we housed 16 clients with our wonderful hosts who have selflessly given up rooms in their home to welcome someone who is homeless and we should never underestimate the lifechanging difference that hosting can make.

During 2022 we will be to relaunching our hosted service with a hope to recruit more amazing host and continue to build on the success of this model of housing single homeless persons in Bromley. We will be renewing our host recruitment program with increased host member socials, workshops, training and support groups delivered both in-person and online.

BROMLEY HOMELESS

TRUSTEES' REPORT

We have been working in partnership with Housing Justice to develop our hosted model and also to open this up to clients who are unable to access housing benefits due to having no recourse to public funds (NRPF).

We were delighted to recently welcome Yvette Evans to the Bromley Homeless team who going forward will support all our hosted clients with person-centred support plans and goals to empower our hosted clients to move on to longer term housing options.

We were also delighted to welcome Rachel Kirby to the team, Rachel will be supporting our clients into PRS housing and providing ongoing support to ensure tenancy sustainment.

M* came to us following a death in her family, leaving her homeless aged 20. She was placed within our Hosted accommodation and provided with intensive support to help her settle into the placement. She was supported to seek employment, and to further her education through regular meetings with her Support Worker. She has now been living in her hosted accommodation for 12 months and is in full time employment. She is continuing to study her Level 5 Diploma and hopes to move on into her own accommodation over the next 3-6 months. Bromley Homeless will continue to support her for up to 12 months from move on, ensuring that this a successful next step for her.

**name changed for anonymity*

Prevent homelessness and challenge negative attitudes towards it by raising awareness of homelessness and giving a voice to those experiencing it.



DARRICK WOOD SCHOOL
ORPINGTON

We were delighted in February 2022 to receive £923 from Darrick Wood School following their successful fundraiser in aid of Bromley Homeless where children were able to wear their own shoes for the day.

This area of our strategy has been a challenge during the pandemic. It has been difficult to get into schools and groups to speak and re-building our community engagement will be a focus of the charity for 2022.

We are however very pleased with the partnership working that has continued to strengthen between Bromley Homeless and the Housing Options and Rough-Sleeping team at the London Borough of Bromley. This has been a positive to come from the pandemic and we have worked closely to streamline referrals and speed up the move of process for our clients. We are now actively discussing how we can work together to deliver on homelessness prevention strategies and our shared goals in this area.

Future plans

During 2021 we needed to focus internally on ensuring the safe delivery of our services and embedding the merger. During 2022 we will turn our attentions to re-engagement with the community and churches to highlight the vast work and achievements of the charity during the year and working together to deliver holistic services across the borough in a very uncertain economic climate.

During the next year we will:

- expand our Advice and Advocacy service an open drop-in service 4 days a week (extended from the current 2 days);
- continue to deliver our Homeless Support & Discussion Group and one to one counselling sessions building on lessons learnt and feedback on topics to be covered from this year's group;
- investigate new ways of delivery for the Winter night shelter, emergency accommodation and hot meal provision to ensure this is financially sustainable and provides a healthy, safe and dignified solution for our clients;
- relaunch our hosted model with the aim of growing the number of hosts in the service and providing greater housing options to our clients;
- Re-engage with churches and supporters that we maybe have lost touch with during the challenges of the pandemic period.

Financial review

The merger was enacted by a transfer of assets and liabilities from The Bromley Homeless Shelter to Bromley Churches Housing Action (LATCH). This is shown in the financial statements as a donation of funds on charity combination of £172,275. Excluding these charity combination funds the charity received income of £168,748 which is an increase of £105,103 which reflects the significant grant funding received this year from Housing Justice (as part of MHCLG funding) towards the winter night shelter.

The COVID-19 pandemic impacted significantly on the charity and the need for our services in the London Borough of Bromley. We were able to secure additional income to deliver these services in the current year, thanks to the much welcome support of our regular donors, churches and trusts and foundations. After expenditure (and excluding the merger funds transferred), the charity result was a surplus of £5,960 (2020: Surplus £10,276). However, this is in fact made up a loss on unrestricted funds of £55,533 and a surplus on restricted funds of £61,493. The surplus on restricted funds arises due to funding received in advance of expenditure of particular purposes, mainly being the winter night shelter which was open at the year end and would be until 31 March 2022.

The loss on unrestricted funds is a concern as many charities struggled to secure vital funding for core costs such as rent and staff costs that are not always funded by restricted grants. We continue to look for ways to increase our income so as to expand our capacity and deliver on our goals, as well as realising ambitions for greater impact through the merger.

Reserves policy

The unrestricted funds of the charity are expendable at the discretion of the Board of Trustees in furtherance of the objects of the charity. In order to mitigate the risk of fluctuating income levels from voluntary sources and in order to ensure maintenance of essential services for beneficiaries, the trustees have established a policy of holding a minimum level of free reserves (being the total of unrestricted funds).

The Trustees have therefore determined that free reserves shall be maintained at a level of between 10 and 14 months of budgeted expenditure. This is approximately £135,000 to £190,000 based on a rolling 12 month budget. At 31 December 2021 the charity held free reserves of £162,849 (being the unrestricted reserves of the charity). This is satisfactorily within our target range.

Structure, governance and management

The Governing Document of the charity is its Constitution dated 28th November 2019 following its conversion to a Charitable Incorporated Organisation (CIO).

The governing body is the Board of Trustees. The Trustees have control of the charity and its property and funds. Trustees are appointed by the members at the Annual General Meeting or co-opted during the year by existing Trustees of the charity. The existing Trustees seek new trustees and if suitable introduce them to the existing Board. On appointment the process is explained to new trustees and they are acquainted with the current position.

The Trustees meet regularly throughout the year to consider the operations, activities and performance; policies and risk management; and fund-raising and reserves. The day to day administration is delegated to the staff team.

Trustees' responsibilities

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in business.

BROMLEY HOMELESS
TRUSTEES' REPORT

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

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.

On behalf of the Board



Julia Poulter
Chair

Date: 23rd June 2022

BROMLEY HOMELESS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Report of the independent examiner to the Trustees of Bromley Homeless CIO (registered charity number 1186655) on the accounts for the year ended 31 December 2021 set out on pages 16 to 21 which have been prepared under historical cost accounting policies.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under 144 of the Charities Act 2011 ("Charities Act") and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 the Trust 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.



Philip Bradley
Bradley & Co
Chartered Accountants
Independent Examiner
Date: 19th July 2022

BROMLEY HOMELESS**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	<u>2021</u> <u>Unrestricted</u> <u>£</u>	<u>2021</u> <u>Restricted</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
INCOME FROM:					
Donations		26,074	-	26,074	6,438
Grants		2,000	124,518	126,518	46,391
Donations - Churches		4,849	-	4,849	3,447
Fundraising events		11,060	-	11,060	7,344
Bank interest		247	-	247	25
Charity combination funds received from TBHS		172,275		172,275	-
TOTAL INCOME		216,505	124,518	341,023	63,645
EXPENDITURE ON:					
Raising funds		3,818	3,087	6,905	239
Charitable activities	5	95,945	59,938	155,883	53,130
TOTAL EXPENDITURE		99,763	63,025	162,788	53,369
Surplus/(Deficit)		116,742	61,493	178,235	10,276
Funds brought forward		46,107	17,414	63,521	53,245
Funds carried forward		162,849	78,906	241,756	63,521

All activities are continuing.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 18 to 21 form part of these financial statements.

BROMLEY HOMELESS**BALANCE SHEET AS AT 31 DECEMBER 2021**

	NOTES	2021 £	2020 £
CURRENT ASSETS			
Amounts Receivable	6	12,096	300
Cash at Bank and in Hand		<u>244,643</u>	<u>64,159</u>
		256,739	64,459
CURRENT LIABILITIES			
Creditors and Accruals	7	<u>(14,983)</u>	<u>(938)</u>
NET CURRENT ASSETS		<u>241,756</u>	<u>63,521</u>
NET ASSETS		241,756	63,521
ACCUMULATED FUNDS			
Restricted	9	78,906	17,414
Unrestricted	9	162,850	46,107
TOTAL FUNDS		241,756	63,521

The notes on pages 18 to 21 form part of these financial statements.

These financial statements were approved by the Board and authorised for issue on 23 June 2022 and signed on their behalf by:



Julia Poulter
Chair



Ann Downes
Treasurer

BROMLEY HOMELESS

NOTES TO THE ACCOUNTS 31 DECEMBER 2021

1. Constitution and Status

The charity is an incorporated public benefit entity and registered with the Charity Commission, charity number 1186655.

2. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with the 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 United Kingdom and Republic of Ireland (FRS 102), with the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis. Trustees have considered the level of cash reserves and analysed the impact of COVID-19 and inflation increases and do not consider there to be any material uncertainty in the charity's ability to continue the foreseeable future, being a period of at least 12 months from the date of signing these financial statements.

Merger with The Bromley Homeless Shelter

This has been accounted for as a charity combination whereby assets and liabilities of The Bromley Homeless Shelter were transferred into the control of Bromley Homeless at nil consideration and are in substance a gift. The fair value of the assets received exceeded the fair value of the liabilities assumed and as such a gain is recognised and shown separately within income – as a gift (donation).

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Charitable donations are accounted for on a cash basis. Income identified as being received for a restricted purpose or activity is recognised separately within restricted funds. Interest is shown gross and is accounted for in the period to which it relates.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

2. **Accounting Policies Cont./** **Expenditure Cont./**

It is categorised under the following expenditure headings:

- Raising funds; these relate to fundraising costs.
- Charitable activities; these include the costs of service provision and the costs of administering the charity inclusive of support and governance costs.

Support and governance costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in the governance of the charity and primarily associated with the constitution and statutory requirements. All support and governance costs are allocated to charitable activities.

Pensions

The charity complies with the requirements of the Pensions Regulator. Staff are enrolled in the National Employment Savings Trust (NEST) and the Charity contributes towards their pension in accordance with current legislation.

Taxation

The charity is not subject to taxation on income arising from its ordinary activities.

Funds

Unrestricted income funds 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.

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 charity has restricted funds as set out in note 9.

3. **Staff Costs**

	2021	2020
	£	£
Salaries	58,061	31,903
Employers National Insurance	-	-
Pension costs	739	584
Contracted staff costs	<u>4,100</u>	<u>-</u>
Total	<u>62,901</u>	<u>32,487</u>

At 31 December 2021 the charity had 6 (part time) members of staff (2020: 3) with an average of 4 during the year (2020: average of 2).

The charity's Employers NI liability is offset in part by the Employment Allowance contained in section 1(2)(a) of the National Insurance Contributions Act 2014.

BROMLEY HOMELESS

NOTES TO THE ACCOUNTS 31 DECEMBER 2021

4. Trustee Remuneration and Expenses

No remuneration or other benefits have been paid or are payable to any member of the executive committee or any trustee for this year or the previous year.

5. Charitable Activities

	<u>2021</u>			<u>2020</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Salaries and pension	25,528	30,701	56,228	15,070	17,417	32,487
Staff related costs	359	395	754	666	5	671
Premises	12,575	1,617	14,192	6,600	397	6,997
Advice and Support	17,368	8,843	26,212	2,734	6,651	9,385
Emergency accommodation costs	30,097	18,382	56,479	-	3,016	3,016
Governance	2,018	-	2,018	574	-	574
	<u>95,945</u>	<u>59,938</u>	<u>155,883</u>	<u>25,644</u>	<u>27,486</u>	<u>53,130</u>

6. Amounts receivable

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Income receivable	12,096	300

7. Creditors & Accruals

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Net provision for staff costs: salary, pension & travel	690	506
HMRC	1,665	-
Other creditors and accruals	<u>12,628</u>	<u>432</u>
Total	<u>14,983</u>	<u>938</u>

8. Analysis of Assets & Liabilities by category of Funds

	<u>2021</u>			<u>2020</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
Current Assets	169,988	86,751	256,739	47,045	17,414	64,459
Creditors & Accruals	(7,138)	(7,845)	(14,983)	(938)	-	(938)
Net Assets	<u>162,850</u>	<u>78,906</u>	<u>241,756</u>	<u>46,107</u>	<u>17,414</u>	<u>63,521</u>

BROMLEY HOMELESS**NOTES TO THE ACCOUNTS 31 DECEMBER 2021****9. Restricted Fund movements**

<u>Funder</u>	<u>Purpose</u>	<u>Opening</u>	<u>Income</u>	<u>Expenditure</u>	<u>Closing</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
CRISIS COVID Fund	COVID-19 emergency response	521	900	(1420)	-
Mrs Smith & Mount Bromley Homeless Shelter	Support worker salary	2,340	4,000	(6,340)	-
St James Place	Support worker and fundraising officer salaries	2,252	-	(2,252)	-
Tesco	Support worker salary	377	-	(377)	-
Direct Line	Starter packs	8	-	(8)	-
Schroder Charity Trust	Support worker salary	682	-	(682)	-
Albert Hunt	Support worker salary	4,639	-	(4,639)	-
Yorkshire Building Society	Support worker salary	5,000	-	(3,245)	1,755
Marsh Christian Trust	One to one counselling	1,200	-	(350)	850
Peabody Trust	Staff training	395	-	(395)	-
Housing Justice	Starter packs	-	1,000	(1,000)	-
Housing Justice	Move on grant	-	19,600	(19,600)	-
People Postcode Lottery	Winter Shelter	-	75,050	(3,005)	72,045
BTSE	Support worker and fundraising officer salaries	-	9,217	(6,443)	2,774
Anthony Clark	Peer group counselling	-	8,751	(8,751)	-
Anthony Jurgens	Counselling service	-	1,000	-	1,000
	Support worker salary	-	5,000	(4,517)	483
TOTAL		17,414	124,518	(63,025)	78,906

We are also extremely grateful for the unrestricted donations, church collections and grants received during the year which fund our vital core activities.