



Annual Report and Accounts

2023



HAVEN COMMUNITY

Charity Commission Reg. 1192669 – Companies House Reg. 12294026

Haven Community

FINANCIAL STATEMENTS

CONTENTS

	<i>Pages</i>
What we did in 2023	2 - 4
Reference and administrative information	5
Report of the Trustees	6 – 16
Independent Examiner's report to the Trustees	17
Statement of Financial Activities	18
Balance Sheet	19
Notes forming part of the financial statements	20 - 28

2022/23 Trustees Annual Report for Haven Community

Members attending the Centre – The number of members attending the Centre throughout 2022 remained static.

In line with guidance from regulators and local authorities, during the year we relaxed our protocols regarding the Covid pandemic.

As a result of the declining condition of the main building, historically referred to as Block A, we decided to vacate it and to occupy the smaller building on site. This took place in the Autumn, after necessary works had been completed to provide a better all-round ambience.

Initially there was some concerns from our members about being together, but having all our members, staff and volunteers together in one large room was universally welcome, especially having spent almost two years split across three rooms. Our visitors, guests and families also appreciated the improved facilities.

From January 2023 it was necessary to gradually reduce the attendance as the Centre was to close on 30 March. In the period January to March, our members gradually left our service. The process and timings were agreed with Health and Social Care practitioners and social workers, with frequent online meetings and visits from social workers to our Centre. Naturally there was concern about limited placements with other providers and moving on, especially for those that had attended our Centre for over 25 years. However, holding meetings with our members helped to assure them that we would do our best to help them and was an opportunity to further explain the reason why the Centre was to close. Those that attended the meetings appreciated being given the opportunity to ask questions.

Many of our members have moved to new services in small groups and some have told us that they have met up with past acquaintances at their new service, which has made them happy. The last group to leave us was on 30 March.

In the months leading up to their last days of attendance we arranged a day trip with a meal, in-house meals, take-away meals, and other treats.

Impact

During the year we provided day placements for twenty-two adults with complex needs and disabilities, who we prefer to call 'Members'. Such days with us provides for:

- reduced isolation and loneliness
- increased confidence and stimulation.

- maintaining certain independence
- activities which provide mental and physical stimulation

We continue to transport all our members to and from our Centre Monday to Thursday each week, from across the Bristol region using our wheelchair-adapted vehicles.

Thousands of hours of respite have been granted to families that would otherwise have cared for some of our members at home.

Volunteers

In addition to our Trustees, volunteers have supported us by working from home on finance or visiting the Centre and assisting our members in creative or stimulating activities. We are also grateful to the volunteers from Woodlands South Side church and others who helped considerably with decorating the building we moved into in the Autumn.

Staffing

The number of staff remained static for the first half of the financial year, then one of our valued members of staff left to undertake voluntary work in Mozambique, before the announcement of the closure of the Centre. After a period of consultation, staff were informed of the closure of the Centre.

Two short service staff left early in 2023 for new jobs. All remaining staff (who on average worked for Haven Community for ten years) officially left the Centre with effect from 18th April, after much sorting and clearing out.

The Chief Executive (with endorsement from the full board) supported all staff with job hunting by:

- Inviting a director of another care provider (with whom we had a good business relationship) who had positions to fill, to have an informal conversation with staff.
- Sending details of vacancies seen on journals, newsletters, and circulars e.g., Voscur to all staff
- Making enquiries with other care providers and contacts about potential vacancies
- Allowing staff to attend interviews or have time off for job applications.

All who were seeking further employment were able to find local jobs before their final day working for the charity.

We had a farewell breakfast on 5th April at the Centre, with communion, prayers, and readings, followed by an event for staff and Trustees at Willsbridge Mill, courtesy of our Chair of the Board. After an enjoyable buffet, speeches and parting gifts, a tour of the mill

and grounds followed. We were pleased to celebrate this event with some of our Board and others, and to say farewell to Paul Ford, a long-standing Trustee.

The staff are still in touch with each other, and they intend to meet up periodically.

What next?

The board took the decision to temporarily close the Centre in the second half of the financial year for reasons indicated in last year's report, specifically matters relating to the condition of the main building and the planned sale of half our land and the development of specialised housing.

The temporary closure (envisaged to early 2025) is necessary due to the demolition of the building not fit for purpose. This development will impact the entire site and it was just not possible for our operation to continue on the present site in the building we have occupied since October 2022, whilst demolition and the rebuild takes place.

The intention is that some of the proceeds of the sale of part of our land will enable us to further upgrade the smaller building, to continue the operation of the charity, whilst also providing funds to run the Centre.

Haven Community

Reference and administrative details

Charity Name:	Haven Community
Governing Document	Articles of Association dated 1 November 2019
Charity Number:	1192669
Company Number:	12294026
Trustees:	Graham Hoyle (Chair) Paul Ford (Vice Chair) Resigned 27 th March 2023 Neil Mobbs Philip Wright Kelvin Reeves Alice Lawrence Ruth Bullock
Principal Address:	Haven Community Ruthven Road Filwood Park Bristol BS4 1ST Tel 0117 9851188
Treasurer:	Mr P Wright
Bankers:	Charities Aid Foundation CAF Bank Ltd Kings Hill West Mailing Kent ME19 4TA
Independent Examiner:	Joshua Kingston BSc., ACA Burton Sweet Limited Chartered Accountants The Clock Tower, Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Solicitors:	Anthony Collins LLP (Governance) Ellis-Fermor & Negus (Property & Leases)
Chief Executive:	Simon R David

Haven Community Trustees Annual Report for the year ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

1 Structure, Governance and Management

Haven Community was formed as an incorporated charity (Company Limited by Guarantee) with Articles of Association on 1 November 2019. The Charity Commission certified that Haven Community (1192669) had been registered with them on 7 December 2020.

On the 12 May 2021, the Charity Commission approved the transfer of assets and liabilities from DCF Premier Workshops Trust to Haven Community.

Our history, from 1985 including our predecessor Trust, DCF Premier Workshops Trust can be read about on our website <https://havencommunity.org.uk/history/>

Recruitment and Appointment of Trustees

The power of the appointment of a new Trustee (Director) resides with the Trustee Board, and they continue to serve specified terms of office, being three years and, if eligible and willing, may serve up to three consecutive terms of office.

In selecting persons to be appointed, the Trustees consider the benefit of appointing such persons who are able, by virtue of their experience or training, to contribute to the pursuits of the objects and the management of the Trust. They must be willing to sign our basis of faith.

The Trustees regularly consider the composition of the board to ensure that it has access to the right composition, balance, diversity and spread of expertise needed to govern the affairs of the Trust.

When new Trustees are appointed (following completion of a declaration of eligibility and willingness to act as a Trustee) they are provided with copies of the Articles of Association, the most recent Annual Report and Accounts and minutes of recent meetings. (These can be requested prior to being appointed).

They are inducted by existing Trustees and the Chief Executive into the affairs of the charity, provided with a Trustee handbook and encouraged to make visits to the Centre.

The Board refer to the Charity Commission documentation CC3 The Essential Trustee, its guide to trustees' duties, CC26 - Charities and Risk Management and CC8 Internal Financial Controls. They are also encouraged to attend or listen to recordings from professional advisors and attend occasional Trustee training events.

Organisation of the Trust

Day to day management of the Trust is delegated to the Chief Executive, with Centre Coordinators providing support to them on a regular basis.

The Board meet at least four times each year. Additional meetings between the Chair of Trustees and the Chief Executive took place during the year with emails and papers flowing between both, some also being circulated to the entire board to keep them up to date on developments. Furthermore, the CE produces periodic reports to the entire board.

Income during the year comes from making charges to relevant local authorities (83%), with (7%) coming from personal budgets and the remainder (10%) coming from rental income, and gifts and grants from donors, trusts, and foundations. Raising funds by way of grant applications is currently undertaken by the Chief Executive, though during the year he has had little time for this.

The charity has no direct relationship with any other UK charity or any company.

Assessment of Risks

A review of Risk Assessments is ongoing. During the year we renewed our consultancy/membership arrangement with several providers, namely:

- Acorn Safety (H&S)
- Dantek (Water quality)
- Care and Support West (Care industry consultancy)
- Stewardship Services (Charity specialists/advisors)
- Trust Advice (Charity Specialists)
- Voscur (Local voluntary organisation)
- NASHiCS (Safety and Health in Care settings)
- Thirty-One Eight (Safeguarding)

Whilst undertaking Care Plan reviews, our Members risk assessment and details of medications are updated. The latter is also updated as circumstances change.

Many of our members continued to require one to one observation at mealtimes due to the hazard of choking, whereas others require increasing support throughout the day.

During the year, the CE presented to the Trustees information relating to the number and type of accidents, at quarterly meetings both Safeguarding, and H&S are on the agenda.

Safeguarding - It is recognised that our client group are more likely to make repeat allegations, but each are reported, and multi-agencies are involved. We have had very few Safeguarding alerts raised with the local authority during the year and none have related to our service, staff, or volunteers.

The Trustees are mindful of the GDPR requirements and ongoing tasks required to ensure that we remain compliant.

The Trust has maintained a Kingdom Bank savings account throughout the year, in addition to our operating CAF Bank accounts.

Finances during the year were constantly monitored due to the uncertainty of funding because of post pandemic matters and the withdrawal of members attending the Centre from quarter four. Four-weekly validations were undertaken between that expected and that received from the local authority for the funding of placements. Quarterly finances were presented to the board enabling them to consider major expenditure on purchases or facilities.

In line with the Charity Commission's guidance on reporting serious incidents, the Trustees declare that during the reporting period, there were no serious incidents that they have failed to bring to the Commission's attention.

2. Objects and activities

The Charitable purposes of the charity are:

- a. The relief of people with disabilities, regardless of race or religion, by such charitable means as the Trustees in their discretion think fit; and
- b. To advance the Christian Religion in accordance with the doctrinal basis of the Evangelical Alliance, particularly amongst people with disabilities.

Mission

The Trustees currently seek to realise the objects of the Trust by providing a stimulating and caring environment for people with disabilities, within a Christian ethos.

Aims

The Trustees aim to meet this Mission by providing a variety of creative opportunities. The Trust also encourages the principles of personal values relating to Individuality, Responsibility, Dignity, Independence, and Spirituality.

3. Activities

The Trust continues to implement its charitable objectives, to work towards its overall mission and therefore fulfil its objects as outlined above. Though many members are maturing in years and their needs and level of support have increased, the staff review the variety of activities

provided to ensure that they are appropriate, stimulating, therapeutic and engaging.

Our services continue to be developed which can, directly and indirectly, benefit some carers, especially as our members increase their independence. Our services also provide valuable respite for carers. During the year we recommenced certain activities that had been put on hold during the Covid pandemic, especially when we moved all our members to a larger room in the revamped building.

Achievements and Performance

We give praise to God for His goodness to us as an organisation in enabling us to provide a service based on Christian care and support for those who have chosen to be supported in this way and give thanks to God for His unfailing love, His guidance, and His daily provision.

We are very indebted to the trusts and foundations that have provided support (donations, gifts, grants, and advice) during the pandemic and after, enabling us to continue to deliver our services and support some of our members to become more independent, and to purchase much needed items. Specifically, we acknowledge the John James Foundation who have funded many of the trips, outings, meals, parties and gifts to our members.

The number of regular attendees is twenty-two, five fund themselves, the others are statutory funded by the local authority.

Our Present Buildings

As reported last year, the properties at Ruthven Road in Filwood Park continue to require investment, though it is the larger of the two buildings (referred to as Block A) that has historically needed increased expenditure. To some extent Block B (renamed 'The Haven') is dependent on Block A, e.g., for all its utilities.

The building now known as 'The Haven' (1970's construction) is of a sounder construction, therefore, following surveys on both buildings, we served notice on the tenant, who vacated 'The Haven' in the summer of 2022. After some initial refurbishment works to the kitchen, entrance and toilet facilities we occupied it in October. (See Plans for the Future)

Staff and Volunteers

We readily acknowledge that without the commitment of staff and those who volunteer their time and expertise, our day care service delivery would not be possible. We wish to express our sincere appreciation for their dedication to the Trust.

At the beginning of the year, we employed ten staff, three of whom are part-time, equating

to an FTE of 8. During the year all staff were served redundancy notices, with the final date of leaving for most being 18th April 2023.

The board has asked the Chief Executive to return to work for the charity part-time in the capacity of Commercial Manager. This is a temporary arrangement, to be reviewed by October 2023, with a likely end date of April 2024.

Despite recognising that the centre was to close (announced to the staff in November 2022) we continued to support staff undertaking training such that they remained skilled and competent to do their jobs. This included administering medication, MiDAS minibus driver training etc.

The total number of weekly hours undertaken by regular volunteers (excluding Trustee meetings) during the financial period, was equivalent to two days per week.

Governance

The Trustees have delegated day to day responsibility for the Centre to the Chief Executive. He produces reports (usually quarterly between meetings) and forwards bi-monthly charity publications and advice to the Trustees to keep them updated on the operation of the Centre and on Trustee matters. Quarterly Management Accounts are produced by the CE, prior to many Trustees meetings.

The CE is actively involved in the wellbeing of the members, facilities, H&S, governance/legal updates, HR, payroll, accounts, Local Authorities, care, and grant seeking.

During the financial year, the Trustee Board held seven meetings on the following dates. May 17, July 5, September 15, October 11, November 14, January 23 & March 27th. Additional meetings between the Chair, Vice Chair and the Chief Executive were held to discuss matters pertinent to the closure and associated staff matters.

The Board is mindful that additional Trustees would help spread the load, bring greater knowledge and expertise, and continue to consider candidates with suitable skills. This being pressing as one trustee (vice chair) resigned on the 27th of March meeting, leaving six on the Board.

Accounts are maintained in accordance with good accountancy practice. The financial position is presented to the board by the Chief Executive, with input from the Treasurer, at quarterly Trustees' meetings, with any material changes to income or expenditure reviewed at every meeting.

The accounts are annually examined by an independent examiner and submitted to the Charity Commission.

4. Financial Performance

Funds

Funds held by the charity are:

* Unrestricted Funds- These funds are received from Local Authorities and personal payments for the provision of day care services and non-specified grants and donations. These funds are used to provide activities for the members and fund the operational costs of the charity.

* Designated Fund – In 2021 the Trust moved £100k into a designated fund for the development of the site to achieve our new Centre. Part of this was spent during the year.

* Restricted Fund

These funds are received from grants, where the donor has specified that for which the grant is to be used. E.g., Transport, meals, trips and outings, equipment etc.

Investments are held in one account which is within the threshold of protection from the Financial Compensation Scheme.

Budget

A budget had been agreed with the Trustee Board for the 2022/23 financial year which supports the programme of work to continue the Trust's activities and services. This was reviewed by the board on a regular basis (no less than quarterly) especially as rental income ceased from the summer of 2022 and statutory local authority income and personal funding declined as our members left our service. From April 2023, the only anticipated income is to come from our feed-in-tariff and selling assets, especially three of our vehicles.

The Trust

The Trustees recognise their responsibility to identify the major risks to which the Trust is exposed, to review these risks and establish systems to mitigate them. The CE provides data to the Trustees either at Trustee meetings, or in their quarterly reports to the Board, on incidents, accidents, and safeguarding. Accordingly, the Trustees review risks and controls, either at Board or other meetings. The charity has recently reviewed the CC checklist 'Reviewing your charity's internal financial controls' and shall consider any emerging matters, especially considering the recent developments in our operation, at a forthcoming meeting.

The principal risks for the period April 2023 to 2025 (period of closure) are identified as follows:

- People - appointing new staff or volunteers from 2024/5. Appointing new Trustees including a vice chair, with professional skills. (HR, legal, accountancy, H&S)
- Cash flow – income for the period April 2023 to 2025 is limited to that generated from sales and initially feed in tariff from our solar panels. (Rental income ceased in the summer of 2022) Expenditure continues related to operational costs and the part time salary of the Commercial Manager.

The Trustees periodically refer to the Charity Commission documentation below and occasionally attend online events aimed at trustees, run by our accountants or other professional bodies.

CC3 - The Essential Trustee, its guide to trustees' duties,

CC26 - Charities and Risk Management

CC8 – Internal financial controls

We have had very few Safeguarding alerts raised with the local authority. None related to our service, staff, or volunteers.

The Trustees are mindful of the GDPR requirements and, considering our temporary closure, are reviewing our processes and retention periods, to ensure that we remain compliant.

As a Christian organisation, Haven Community seeks and expects to maintain consistently high standards of conduct in all aspects of its operation.

Financial Activities

The Trust has maintained a savings account with Kingdom Bank throughout the year with general operating funds being held in CAF Bank operating accounts.

All our employees were paid more than the living wage and in addition received allowances during the period for Covid testing and for attending staff meetings.

Our income for the financial year is £185,609, whereas our expenditure was £255,078.

In the summer of 2022, the board committed to use some of the designated funds (£35,000 approximately) for a partial refurbishment of the building, known as Block B, which was vacated by tenants, and renamed 'The Haven'. There will be further expenditure on professional fees for a valuation of the portion of land being considered for sale for a sympathetic development. (See later)

Assets

The assets of the Charity consist of two buildings, the land at Ruthven Road, four wheelchair adapted vehicles and the equipment within the Centre and offices. In addition, the Trust has investments with Kingdom Bank and accounts with CAF Bank, being a CAF Gold account and the CAF Cash account. (Our CAF current account is topped up by switching funds from our CAF Gold Account when required. The Gold account is utilised for the ease of switching funds not needed daily).

Early in the year £10,000 was transferred from the CAF Bank Account to the Kingdom Bank account, ensuring that both were within the FCS levels. Later in the financial year two transfers to cover redundancy payments, were made from our Kingdom Bank account to our CAF Bank account.

The year-end cash assets, including investments, are £120,626 (2022: £170,497). This includes restricted funds of £2,000 (2022: £4,362).

No significant unexpected expenditure was incurred during the year.

Reserves

The Reserves Policy states that holding four months of annual expenditure was appropriate. (4 months being £75,000).

The Board note that free reserves are £64,556 (2022: £77,027) at the year end, and that there is a balance of restricted funds of £2,000 (2022: £4,362). It was with this knowledge that the board committed to spend circa £40,000 on a partial refurbishment of 'The Haven', prior to our occupation in the Autumn of 2022.

The board shall review the reserves policy during the coming months, since from April 2023 there will be no regular income, and our operational expenditure has declined considerably. If at any time the reserve is projected to reduce to less than £50,000 only urgent and necessary works will be undertaken.

Grants from Trusts and Foundations

During the year we submitted few grant applications. However, we appreciated the support of The John James Foundation for their annual grants to help us to treat our Members at Christmas and other times, which they have done for many years. We are pleased to have this association with them.

Fundraising

Haven Community does not engage with fundraising nor employs or engages anyone that does our behalf.

Future income

It is expected that our income in 2023/4 will be limited to the sale of assets, specifically our vehicles, the sale of fifty percent of our land, our feed-in-tariff (part year) and any donations or gifts.

Future expenditure

Notable aspects of expenditure include.

- Disposing of assets with no value.
- Moving utilities (water, electric and telecoms from Block A to The Haven)
- Capping off the gas supply and removing the connecting canopy between the buildings
- Legal fees associated with the sale of the land and other professional fees.
- The part time costs of the Commercial manager.

5. Plans for the Future

The charity's long-term strategic plan, determined some five years ago, has now reached its final stage. The charity has been working with a development company, who have agreed to purchase approximately half of the charity's existing site to develop that part to create six separate high dependency, residential units for young adults. That purchase is dependent on gaining planning permission for the project at which stage payment for the land will be made to Haven Community.

Planning permission has been sought by the development company, with the support of Bristol City Council and the NHS, and the application will go to the planning committee as soon as some final survey work is completed.

The board have sought professional valuations and conditional surveys and have engaged with our solicitors on our intentions. The board are also mindful of their responsibilities in respect of selling part of our land for specialised housing. Whilst there are no restrictive covenants on the use of our land, planning and local authority approval is only likely to be granted if it is a comparable operation that operates alongside us henceforth.

The intention is that some of the proceeds of the sale of part of our land will enable us to further upgrade the smaller building (that we plan to occupy from say early 2025) as a Centre, to continue the operation of the charity, whilst also providing funds to run the Centre, enabling it to meet its charitable aims.

The Day Centre which Haven Community has been operating for many years was finally closed in April 2023, and the users of the Day Centre transferred to other support organisations in conjunction with the social services departments of the appropriate local authorities.

The remaining staff were made redundant, and those seeking alternative employment were successfully redeployed immediately their employment ceased. The exercise was traumatic for all concerned yet was completed as smoothly as could have been hoped with the minimum of upset and discomfort.

The plan to reopen the Day Centre once all the new building work is completed on site remains 'on the table' but the trustees are currently reviewing the best way to support adults in the future given the stated local authority strategy of phasing out funding of day centres.

The trustees have engaged a consultant to investigate where the greatest needs of the local adult disabled population are, together with the best method of meeting their needs. Their report will be considered early in 2024, alongside the proposal to re-establish the original Day Centre.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission guidance on Public Benefit (S4) Charities Act 2011 and believe that they comply through the Charity's aims and objectives and in planning future activities in the provision of specialised service offerings and care for the benefit of our Members (service users).

Achievements and Performance

Haven Community is committed to making sure that those who use our services are shown compassionate care and support whilst undertaking their chosen activities. We provide a variety of stimulating activities to encourage anyone to have a go and gain satisfaction from their achievement.

Our employees and volunteers played a crucial role in directly delivering support to our members. We provide trained and equipped personnel each day, at the Centre and when transporting members to and from their residence. For a few we are their only regular contact with anyone outside of their residence and therefore we often take a lead role in supporting them beyond their attendance at the Centre.

As required by the local authority we submit quality and performance data to them every six months, the most recent submission was for the period to 31 March 2023.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Haven Community for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 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 state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

Approved by the trustees on.....08 December..... 2023

Graham Hoyle

Signed by order of the Trustees.....

Graham Hoyle, Chairman

Independent examiner's report to the trustees of Haven Community ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR



Date: 08 December 2023
.....

HAVEN COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	2	4,210	843	5,053	30,349
Charitable activities	3	172,355	-	172,355	183,711
Investments	4	8,201	-	8,201	13,945
Total income		<u>184,766</u>	<u>843</u>	<u>185,609</u>	<u>228,005</u>
Expenditure on:					
Charitable activities	5	251,873	3,205	255,078	247,510
Total expenditure		<u>251,873</u>	<u>3,205</u>	<u>255,078</u>	<u>247,510</u>
Net income/(expenditure) and net movement in funds	6	<u>(67,107)</u>	<u>(2,362)</u>	<u>(69,469)</u>	<u>(19,505)</u>
Total funds at 1 April	13	613,367	4,362	617,729	637,234
Total funds at 31 March	13	<u>546,260</u>	<u>2,000</u>	<u>548,260</u>	<u>617,729</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

Please see note 8 for fund comparative figures

The notes on pages 20 to 28 form part of these financial statements

HAVEN COMMUNITY**BALANCE SHEET****AS AT 31 MARCH 2023**

Company number 12294026

		31 March 2023	31 March 2022
	Note	£	£
Fixed assets			
Tangible assets	9	427,219	436,340
Current assets			
Investments	10	54,494	84,151
Debtors	11	6,869	14,934
Cash at bank and in hand		66,132	86,346
		<u>127,495</u>	<u>185,431</u>
Creditors : Amounts falling due within one year	12	<u>(6,454)</u>	<u>(4,042)</u>
Net Current Assets		121,041	181,389
Net assets		<u><u>548,260</u></u>	<u><u>617,729</u></u>
Funds			
General fund	14	546,260	613,367
Restricted funds	14	2,000	4,362
		<u><u>548,260</u></u>	<u><u>617,729</u></u>

For the year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Trustees on 08 December 2023 and are signed on their behalf by:

Graham Hoyle

.....
Graham Hoyle
Chairman

The notes on pages 20 to 28 form part of these financial statements

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity qualifies as a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties related to events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

- b) Income from donations is included in income when these are receivable, except as follows:
- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
 - II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.
- c) Income received from investments is recognised when receivable and the amount can be measured reliably by the charity.
- d) Legacies are recognised when it is probable that the charity will receive the legacy, that is when probate has been granted and the amount can be quantified with reasonable accuracy.
- e) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered. All support costs have been presented within charitable activities.
- f) Governance costs include the costs of governance arrangements which relate to the general running of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. They have been included within expenditure on charitable activities.
- g) Fixed assets are stated at cost and new items costing more than £500 are capitalised.
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Workshop Equipment - 15% per annum reducing balance
Office Equipment - 20% per annum reducing balance
Motor Vehicles - 25% per annum reducing balance
Solar Panels - 10% per annum straight line
Property - No depreciation charged (see below)

No depreciation is charged in the year of acquisition and a full year's depreciation is charged in the year of disposal.

No provision for depreciation is being made for freehold property as it is the view of the Trustees that the estimated value of the property is not materially different from the market value. A regular review of market conditions is carried out to ensure there are no indications of impairment.

The charity's property is a mixed use property, with part of it being used for the charity's operational use and part of it rented as an investment to generate a financial return. The fair value of the investment property component cannot be measured reliably. Therefore, in line with the Charities SORP, the entire property has been accounted for within tangible fixed assets and carried at cost less any accumulated depreciation.

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

- h) Investments are stated at market value at the Balance Sheet date. The Statement of Financial Activity includes the net gains and losses arising on revaluations and disposals throughout the year.
- i) General funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- j) Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.
- k) The shop and the various events run by Haven Community provide an outlet for members to contribute both in terms of manufactured goods and active involvement. These tasks are therefore considered to be within the scope of the objects of the charity and not primarily the generation of funds.

2 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	60	-	60
Grants	4,150	843	4,993
	<u>4,210</u>	<u>843</u>	<u>5,053</u>

Prior period comparatives

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	5,415	-	5,415
Grants	7,934	17,000	24,934
	<u>13,349</u>	<u>17,000</u>	<u>30,349</u>

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Social Services Day Care	153,185	-	153,185	166,127
Individual Day Care	14,126	-	14,126	11,922
Contribution to transport	-	-	-	1,093
Solar panel feed in tariff	5,044	-	5,044	4,569
	<u>172,355</u>	<u>-</u>	<u>172,355</u>	<u>183,711</u>

The prior period comparatives are represented by unrestricted funds.

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

4 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Rent	7,500	-	7,500	13,500
Interest on bank account	358	-	358	15
Interest on investments	343	-	343	430
	<u>8,201</u>	<u>-</u>	<u>8,201</u>	<u>13,945</u>

The prior period comparatives are represented by unrestricted funds.

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grant applications	-	-	-	1,215
Salaries	152,556	-	152,556	168,869
Other staff costs	955	226	1,181	1,519
Craft materials	151	9	160	307
Workshop equipment depreciation	1,205	-	1,205	1,523
Heating and lighting	7,193	-	7,193	9,418
Insurance	3,551	-	3,551	2,975
Repairs and renewals	48,607	-	48,607	4,572
Maintenance and services	4,039	-	4,039	14,048
Catering	-	1,407	1,407	71
Transport and activities	12,568	1,563	14,131	14,839
Motor Vehicle depreciation	3,954	-	3,954	5,272
Office expenses	3,254	-	3,254	11,119
Telephone	1,543	-	1,543	1,214
Loss on disposal of fixed assets	993	-	993	-
Office equipment depreciation	903	-	903	1,231
Bank charges	77	-	77	96
Legal and professional fees	4,930	-	4,930	6,352
Solar Panels depreciation	2,066	-	2,066	230
Independent examiner's fee	3,328	-	3,328	2,640
	<u>251,873</u>	<u>3,205</u>	<u>255,078</u>	<u>247,510</u>

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities (continued)

Prior period comparatives

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant applications	1,215	-	1,215
Salaries	130,590	38,279	168,869
Other staff costs	298	1,221	1,519
Craft materials	307	-	307
Workshop equipment depreciation	1,523	-	1,523
Heating and lighting	9,418	-	9,418
Insurance	2,975	-	2,975
Repairs and renewals	4,572	-	4,572
Maintenance and services	10,048	4,000	14,048
Catering	71	-	71
Transport	8,839	6,000	14,839
Motor Vehicle depreciation	5,272	-	5,272
Office expenses	11,119	-	11,119
Telephone	1,214	-	1,214
Office equipment depreciation	1,231	-	1,231
Bank charges	96	-	96
Legal and professional fees	6,352	-	6,352
Solar Panels depreciation	230	-	230
Independent examiner's fee	2,640	-	2,640
	<u>198,010</u>	<u>49,500</u>	<u>247,510</u>

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	Total Funds 2023 £	Total Funds 2022 £
Depreciation	8,128	8,256
Independent examiner's fee:		
for independent examination	1,055	1,110
for preparation of statutory accounts	<u>1,585</u>	<u>1,770</u>

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

7 Staff costs and numbers

	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	144,433	158,975
Employers National Insurance	4,994	6,887
Pension contributions	2,559	3,007
Redundancy payments	570	-
	<u>152,556</u>	<u>168,869</u>

No employee was paid more than £60,000.

During the year the average headcount of staff was 7 (2022: 11).

The senior management team comprises of the Trustees and the workshop manager. Total remuneration received by the senior management team was £41,017 (2022: £43,480).

The Trustees did not receive any remuneration, reimbursement of expenses or waive any reimbursement of expenses during the year.

8 Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:			
Donations and legacies	13,349	17,000	30,349
Charitable activities	183,711	-	183,711
Investments	13,945	-	13,945
Total income	<u>211,005</u>	<u>17,000</u>	<u>228,005</u>
Expenditure on:			
Charitable activities	198,010	49,500	247,510
Total expenditure	<u>198,010</u>	<u>49,500</u>	<u>247,510</u>
Net income/(expenditure) and net movement in funds	12,995	(32,500)	(19,505)
Total funds at 1 April 2021	595,372	41,862	637,234
Total funds at 31 March 2022	<u>608,367</u>	<u>9,362</u>	<u>617,729</u>

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

9 Tangible fixed assets

	Workshop Equipment £	Office Equipment £	Motor Vehicles £	Solar Panels £	Property £	Total £
Cost						
At 1 April 2022	35,505	10,772	33,443	26,250	508,104	614,074
Additions	-	-	-	-	-	-
Disposals	(2,646)	(1,254)	-	-	-	(3,900)
At 31 March 2023	<u>32,859</u>	<u>9,518</u>	<u>33,443</u>	<u>26,250</u>	<u>508,104</u>	<u>610,174</u>
Depreciation						
At 1 April 2022	26,889	5,848	17,629	24,184	103,184	177,734
Charge for the year	1,205	903	3,954	2,066	-	8,128
Disposals	(2,060)	(847)	-	-	-	(2,907)
At 31 March 2023	<u>26,034</u>	<u>5,904</u>	<u>21,583</u>	<u>26,250</u>	<u>103,184</u>	<u>182,955</u>
Net book value						
At 31 March 2023	<u>6,825</u>	<u>3,614</u>	<u>11,860</u>	<u>-</u>	<u>404,920</u>	<u>427,219</u>
At 31 March 2022	<u>8,616</u>	<u>4,924</u>	<u>15,814</u>	<u>2,066</u>	<u>404,920</u>	<u>436,340</u>

10 Investments

	31 March 2023 £	31 March 2022 £
Cash investments	<u>54,494</u>	<u>84,151</u>

11 Debtors

	31 March 2023 £	31 March 2022 £
Outstanding Day Care invoices	1,050	1,440
Prepayments and accrued income	5,819	13,494
	<u>6,869</u>	<u>14,934</u>

12 Creditors: amounts falling due within one year

	31 March 2023 £	31 March 2022 £
Social security & other taxes	2,016	408
Accruals and deferred income	3,918	2,720
Other creditors	520	914
	<u>6,454</u>	<u>4,042</u>

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

13 Movement in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers	At 31 March 2023 £
Restricted funds					
Meals	1,425	-	(1,425)	-	-
Trips and Outings	937	843	(1,780)	-	-
Easy access renovations	2,000	-	-	-	2,000
	<u>4,362</u>	<u>843</u>	<u>(3,205)</u>	<u>-</u>	<u>2,000</u>
Unrestricted funds					
Designated fund - site development	100,000	-	(45,515)	-	54,485
General funds	<u>513,367</u>	<u>184,766</u>	<u>(206,358)</u>	<u>-</u>	<u>491,775</u>
	<u>613,367</u>	<u>184,766</u>	<u>(251,873)</u>	<u>-</u>	<u>546,260</u>
Total funds	<u><u>617,729</u></u>	<u><u>185,609</u></u>	<u><u>(255,078)</u></u>	<u><u>-</u></u>	<u><u>548,260</u></u>

Prior period comparatives

	At 1 April 2021 £	Income £	Expenditure £	Transfers	At 31 March 2022 £
Restricted funds					
CAF Covid relief	37,500	2,000	(39,500)	-	-
Meals	1,425	-	-	-	1,425
Trips and Outings	937	-	-	-	937
Easy access renovations	2,000	-	-	-	2,000
BCC Contain Outbreak mgmt fund	-	15,000	(10,000)	(5,000)	-
	<u>41,862</u>	<u>17,000</u>	<u>(49,500)</u>	<u>(5,000)</u>	<u>4,362</u>
Unrestricted funds					
Designated fund - site development	-	-	-	100,000	100,000
General funds	<u>595,372</u>	<u>211,005</u>	<u>(198,010)</u>	<u>(95,000)</u>	<u>513,367</u>
Total funds	<u><u>637,234</u></u>	<u><u>228,005</u></u>	<u><u>(247,510)</u></u>	<u><u>-</u></u>	<u><u>617,729</u></u>

Restricted funds

CAF Covid relief -grant funding received for additional expenses related to working under covid restrictions

Meals - funds received to provide meals for members

Trips and Outings - funds received to pay towards outings for members

Easy access renovations - funding received towards work needed to improve access to the charity's buildings

BCC Contain Outbreak mgmt fund - funds received to help with additional expenditure required by covid regulations

Designated fund

During the prior year, the trustees set aside £100,000 towards the expenses they expect to incur in making improvements to the charity's buildings. £45,515 of this was spent during the current year.

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Tangible fixed assets £	Other net assets £	31 March 2023 £
General funds	427,219	64,556	491,775
Designated funds	-	54,485	54,485
Restricted funds	-	2,000	2,000
	<u>427,219</u>	<u>121,041</u>	<u>548,260</u>

Prior period comparative

	Tangible fixed assets £	Other net assets £	31 March 2022 £
General funds	436,340	77,027	513,367
Designated funds	-	100,000	100,000
Restricted funds	-	4,362	4,362
	<u>436,340</u>	<u>181,389</u>	<u>617,729</u>

15 Related Parties

Other than those disclosed elsewhere in the accounts, there are no further related party transactions during either the current, or preceding period.

16 Donation of assets and liabilities

On 31 May 2021 the Trustees moved the trade and assets of DCF Premier Workshops registered with the Charity Commission (registration number 1059468) to Haven Community. Haven Community has the same objectives and the same trustee body as DCF Premier Workshop and operations continue unchanged as a result of this restructure.

The carrying values of the assets and funds transferred were:

	£
Net Assets:	
Fixed Assets	443,220
Investments	74,091
Debtors	7,020
Cash at bank and in hand	98,782
Creditors (<1 year)	(1,775)
	<u>621,338</u>
Funds:	
Unrestricted funds	585,663
Restricted funds	35,675
	<u>621,338</u>

HAVEN COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17 Analysis of principal SoFA components for the prior accounting period

	DCF Premier Workshops	Haven Community	
	2 months to 31 May 2021	10 months to 31 March 2022	Total Funds 2022
	£	£	£
Total income	20,549	207,456	228,005
Total expenditure	36,445	211,065	247,510
Net income/(expenditure) and net movement in funds	<u>(15,896)</u>	<u>(3,609)</u>	<u>(19,505)</u>
Total funds brought forward	637,234	621,338	637,234
Total funds carried forward	<u><u>621,338</u></u>	<u><u>617,729</u></u>	<u><u>617,729</u></u>