

COMPANY REGISTRATION NUMBER: 07945758
CHARITY REGISTRATION NUMBER: 1146257

Accommodation Concern
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

DAVID KELLAND FCA
Chartered accountants
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

Accommodation Concern

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

	Pages
Trustees' annual report (incorporating the director's report)	1 to 7
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 20

Accommodation Concern

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Accommodation Concern
Charity registration number	1146257
Company registration number	07945758
Principal office and registered office	1 Meadow Road Kettering Northamptonshire NN16 8TL United Kingdom

The trustees

Mrs C E Smith-Haynes	
Mrs B A Prince	
Mrs C R Bantin	
Mr G R Perkins	
Mr S Shefford	
Rev'd J P Staves	
Mr P J Millen	(Resigned 18 May 2021)
Ms A Holland	(Resigned 14 February 2022)
Ms K M Exall	(Appointed 14 July 2021)
Ms H Aird	(Appointed 19 July 2022)
Ms S L Isaacson	(Appointed 19 July 2022)
Mr D Roche	(Appointed 19 July 2022)

Independent examiner	David Kelland FCA Meadows & Co Limited Headlands House 1 Kings Court Kettering Parkway Kettering NN15 6WJ
-----------------------------	---

Accommodation Concern

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

Structure, governance and management

Accommodation Concern is a registered Charity, regulation no 1146257.

Accommodation Concern is the working name of Accommodation Concern a Company Limited by Guarantee, company no 07945758.

Charity Registration Date - 6 March 2012.

The governing document is the Articles of Association incorporated on 10 February 2012.

The control of the Charity rests with the Trustees whose names are shown above.

The business of the Charity is conducted by the Chairperson and the Trustees. The Trustees meet on a regular basis to administer the affairs of the Charity.

Risk Management

The Trustees have considered the major business and operational risks which the Charity faces and confirm that systems have been established so that necessary steps can be taken to lessen these risks. The Chief Executive Officer (CEO), Jo Moore, has reviewed all the Health & Safety and HR processes and appointed Croner to oversee this on behalf of the Charity.

The office provision remains fit for purpose and meets H&S regulations. Since the pandemic staff continued to work from home and/or office having implemented a hybrid working pattern. The Charity's continued investment in the IT systems proved invaluable enabling staff to work remotely from any site.

The Trustees continue to meet regularly and carefully consider the risks of any new projects. The committees responsible for HR, Finance and Governance continue to support the CEO in the oversight of these areas.

Recruitment and Appointment of Trustees

The Charity has a policy of recruiting new Trustees to add to the diversity of the current Board to include individuals from business, politics and practice and will be appointing more Trustees at this year's AGM.

Accommodation Concern

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

Objectives and activities

Accommodation Concern is registered with the Charity Commission. Its principal objectives are the prevention and relief of poverty, need, hardship and distress in the Borough of Kettering and neighbouring boroughs by

The provision of advice, assistance and support in connection with housing matters whether to tenants, landlords or others;

The provision of education and advice in local schools and other institutions and otherwise generally on homelessness and housing issues.

Public benefit

The Trustees are satisfied that the Charity meets the definition of a public benefit entity under FRS102 and acknowledge that the Charity complies with Section 4 of the Charities Act 2006 regarding providing a public benefit.

They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objects and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set. The Trustees ensure that these activities are carried out for the public benefit by delivering services that are valued by the people we support and enable those with responsibility in the sector to develop and adopt best practice, thereby promoting a transparent and efficiently managed Charity that engenders public confidence and trust.

Accommodation Concern met its charitable objectives during the period April 2021 to March 2022 by delivering a diverse range of services to those in poverty, hardship, need and distress in Kettering and neighbouring boroughs through the projects outlined below.

Accommodation Concern

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

Achievements and performance

Thanks

Accommodation Concern would like to express its thanks to its partners and funders:

- North Northamptonshire Council (Kettering locality)
- The Tudor Trust
- Lloyds Bank Foundation
- Faraway Fund
- Anne Rylands
- Arnold Clark
- Desborough Town Council
- Northamptonshire Community Foundation / Margaret Giggin Funds
- Northamptonshire Healthcare Foundation Trust (NHFT)
- Social Investment Business Limited - managing the Enterprise Development Fund
- Skipton Building Society
- Trussell Trust

Projects

Advice Plus (funded by the Tudor Trust)

Our Advice Plus advisor continues to provide a high level of support and advice assisting at least 300 separate service users for a variety of services. Advice was dispensed for domestic violence, abuse, drug and alcohol issues, redundancy, debt, illegal evictions, possession and repossession. This is funded until June 2023. The Advice Centre successfully achieved its reaccreditation of the Advice Quality Standard (AQS) in October 2021.

Lloyds Bank Foundation

We continue to work closely with Lloyds Bank foundation who have provided an amazing amount of additional support throughout the year. The Charity has benefitted through their Enhance programme which includes: coaching for our CEO and managers, resilience workshops for the whole team alongside consultant support to review and update the business plan.

Supported Accommodation

The Supported Accommodation project was set up just over seven years ago. The Charity has continued to increase its provision; now leasing three, three-bed properties from North Northants council (formerly Kettering Borough Council, KBC) and another two with a private landlord. There are another two due to come on stream in the year 2022/23. All of these provide intensive housing support for single homeless people.

The service has been restructured and we appointed a dedicated Tenancy Service Manager to oversee the whole service, ensures all the properties are complainant, manages the staff team and assesses all new referrals to the service.

Plans are to continue to grow this provision as we look to expand across the new unitary of North Northamptonshire.

Rough Sleeper Outreach (Funded by KBC through Ministry of Housing, Communities and Local Government - MHCLG)

The outreach service was relocated to the new unitary council in July 2021 as they sought to build a county wide team. We continue to have excellent relationships with the team although do not routinely carry out day to day support for those sleeping rough in Kettering.

Accommodation Concern

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

Our rough sleeper initiative (RSI) Housing First model flats in partnership with NCC (formerly KBC) & DHLUC (formerly MHCLG) has grown from 2 to 6 properties.

These flats provided intensive housing support for entrenched rough sleepers who have limited options available to them due to their poor housing history, addictions, debts and lack of engagement with agencies.

Due to the success of these we are working with the authority and plan to expand the scheme across the unitary authority as properties become available and residents are assessed to be suitable.

Food Redistribution project and Food Bank Distribution point activities

We continue to provide a distribution point for the KCU Trussell Trust Food Bank in Kettering for those in need of food support.

Advice Centre

Due to our restructure in March, we appointed an Advice Service Manager to oversee the whole service, ensures all the services are complainant with AQS & FCA standards, and manages the staff team and volunteers.

In March 2022 our NHFT contract was launched - the provision of housing, debt and benefit advice to patients of NHFT across North Northamptonshire. This will see us have a base within NHFT facilities in St Mary's Hospital, Isebrook Hospital Wellingborough, the mental health Hub in Rushden and Corby

We have seen a huge increase in demand for advice services and are working with other local organisations to ensure everyone needing support is able to access it.

Desborough Town Council provided funding for us to run a satellite advice service in Desborough on a Thursday afternoon, which has provided a huge asset to the local people. This pilot project assisted the development of the business plan to grow this model of delivery.

Enterprise Development Programme (funded by Social Investment Business & Homeless Link)

This programme provided extension funding for our Business Development Manager who left in March 2022. This was repurposed with agreement to facilitate the two Service Manager posts.

Kick-start

We were fortunate to be able to employ 3 members of staff under the government Kick-start scheme; two in the advice centre and one in tenancy support. We have been able to employ the two whose placements ended in June 22. The others placement ends 31/8/22 and we are currently looking for funding.

Total Outputs

Over the year, the core team supported 1043 service users with a total of 1217 issues. This support was in the form of both face to face and remote advice sessions, visits, video and telephone calls, e-mails and letters.

The work was undertaken by the paid staff team working 16,079 hours and the gift of 571 volunteer hours.

The combined projects enabled clients to obtain financial gains of £626,687.40 (income and benefits) to which they were entitled.

Case Studies

Case studies are a powerful way to show the impact our services make on people rather than simply providing statistics so are included in this report. (Names have been changed.)

Accommodation Concern

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

Case Studies

Case studies are a powerful way to show the impact our services make on people rather than simply providing statistics so are included in this report. (Names have been changed.)

M - Racial Abuse

Mo was initially referred to Accommodation Concern in 2020, for a food parcel via his keyworker. He had been moved out of area at short notice and into a refuge in Kettering for his own safety.

Due to his experience Mo found it hard to trust women in general but with a person centred approach we were able to build a rapport so that if he required help in the future he could come back for further advice.

Accommodation Concern supported him to move on into a general needs tenancy of his own.

In 2021, Mo contacted us as he was experiencing racial abuse in and around his flat. He told us that he was "living in fear". The advisor worked with Mo to gather the evidence required by the council Anti-Social Behaviour team to take action. He was required to log all incidents and report them to the police to obtain crime reference numbers.

The advisor also supported Mo to reapply for social housing via the keyways bidding portal with agreement from the local authority. Within a few weeks Mo had been offered a property in another part of the county.

The advisor was then able to access grants for removal costs and the deposit for the new property.

During this time the Accommodation Concern Debt Advisor supported Mo to clear his outstanding debts and obtain a Debt Relief Order (DRO) meaning he could have a completely new start in his new home.

S - Mobile Home

Susan initially approached Accommodation Concern for housing advice. She was living in a mobile home on a friend's land. Susan's friend did not have permission for her to stay on the land that he himself was renting and he asked her to leave.

The advisor had to understand whether the mobile home was considered a dwelling in legislation and as such could Susan be considered homeless.

Legislation stated that a mobile home can be classed as a dwelling even though it is a movable structure as it can be designed for human habitation;

During this time Susan was diagnosed with breast cancer and became unable to maintain the mobile home.

The advisor worked with Susan to obtain the medical evidence of her breast cancer and submit a homeless application to the local authority. These meant that she was given 'priority need' and placed in Temporary Accommodation.

This in turn has meant that she is able to start her treatment, which will hopefully improve prognosis and lead to long term accommodation.

Accommodation Concern

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2022

Financial review

This has been a year like no other, with the pandemic continuing to affect all businesses and the most constant changing of guidance around opening.

The Charity's total income increased from £412,987 in 2020/21 to £423,846 in 2021/22 (an increase of 2.6%).

The Charity continued to keep expenditure to the minimum, increasing in line with the growth of the charity from £398,208 in 2020/21 to £436,375 in 2021/22

The Charity made a deficit of £12,529 in 2021/22 compared to a surplus of £14,779 in 2020/21. The Charity's reserves decreased from £81,274 at the beginning of the year to £68,745 at end of the financial year.

At present the Charity's finances are sufficient and a full review of every project produced a break-even budget for the next financial year. The Charity has and will continue to focus on its strengths, review ongoing costs and commitments and identify new opportunities as they arise.

Reserves Policy

The Charity needs reserves to ensure expenditure commitments can be met as they fall due. The Trustees' aim is to retain reserves equal to approximately three months' expenditure.

Plans for future periods

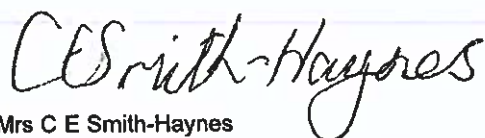
The Charity plans to consolidate its rapid growth this year, whilst investigating the new opportunities that the change to a Unitary Authority bring; we are being requested to consider expanding across this wider area.

The priority areas of focus remain to deliver a high quality, accredited Advice Centre offering Housing, Debt & Welfare Benefit Advice alongside the practical opportunities of also delivering high quality supported accommodation and RSI intensive accommodation to those homeless people in need.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 September 2022 and signed on behalf of the board of trustees by:



Mrs C E Smith-Haynes
Chair of Trustees

Accommodation Concern

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Accommodation Concern

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Accommodation Concern ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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.

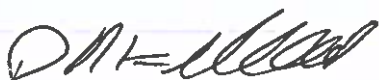
Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



David Kelland FCA
Independent Examiner

Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

Accommodation Concern

Company Limited by Guarantee

Statement of Financial Activities **(Including income and expenditure account)**

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	9,957	—	9,957	16,819
Charitable activities	6	6,904	191,784	198,688	294,116
Other trading activities	7	213,345	—	213,345	101,164
Investment income	8	1,856	—	1,856	888
Total income		<u>232,062</u>	<u>191,784</u>	<u>423,846</u>	<u>412,987</u>
Expenditure					
Expenditure on charitable activities	9,10	244,904	191,471	436,375	398,208
Total expenditure		<u>244,904</u>	<u>191,471</u>	<u>436,375</u>	<u>398,208</u>
Net (expenditure)/income		<u>(12,842)</u>	<u>313</u>	<u>(12,529)</u>	<u>14,779</u>
Transfers between funds		11,396	(11,396)	—	—
Net movement in funds		<u>(1,446)</u>	<u>(11,083)</u>	<u>(12,529)</u>	<u>14,779</u>
Reconciliation of funds					
Total funds brought forward		70,191	11,083	81,274	66,495
Total funds carried forward		<u>68,745</u>	<u>—</u>	<u>68,745</u>	<u>81,274</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

Accommodation Concern**Company Limited by Guarantee****Statement of Financial Position****31 March 2022**

	Note	2022 £	£	2021 £	£
Current assets					
Debtors	15	25,839		11,631	
Cash at bank and in hand		83,175		160,299	
		<u>109,014</u>		<u>171,930</u>	
Creditors: amounts falling due within one year	17	<u>40,269</u>		<u>90,656</u>	
Net current assets			<u>68,745</u>		<u>81,274</u>
Total assets less current liabilities			<u>68,745</u>		<u>81,274</u>
Net assets			<u>68,745</u>		<u>81,274</u>
Funds of the charity					
Restricted funds			—		11,083
Unrestricted funds			<u>68,745</u>		<u>70,191</u>
Total charity funds	19		<u>68,745</u>		<u>81,274</u>

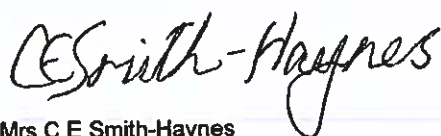
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 September 2022, and are signed on behalf of the board by:



Mrs C E Smith-Haynes
Chair of Trustees

The notes on pages 12 to 20 form part of these financial statements.

Accommodation Concern**Company Limited by Guarantee****Statement of Cash Flows****Year ended 31 March 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Net (expenditure)/income		(12,529)	14,779
<i>Adjustments for:</i>			
Other interest receivable and similar income		(1,856)	(888)
Interest payable and similar charges		305	83
Accrued (income)/expenses		(46,244)	34,720
<i>Changes in:</i>			
Trade and other debtors		(14,208)	(8,739)
Trade and other creditors		(4,202)	3,496
Cash generated from operations		(78,734)	43,451
Interest paid		(305)	(83)
Interest received		1,856	888
Net cash (used in)/from operating activities		(77,183)	44,256
Net (decrease)/increase in cash and cash equivalents		(77,183)	44,256
Cash and cash equivalents at beginning of year		160,299	116,043
Cash and cash equivalents at end of year	16	83,116	160,299

The notes on pages 12 to 20 form part of these financial statements.

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in United Kingdom and a registered charity in England and Wales. The address of the registered office is 1 Meadow Road, Kettering, Northamptonshire, NN16 8TL, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

4. Limited by guarantee

The company is limited by guarantee. Each of the members has agreed to contribute to the assets in the event of a deficiency on winding up of an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Gifts and donations	9,957	9,957	16,819	16,819

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant income	6,904	191,784	198,688

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant income	32,316	261,800	294,116

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	-	-	-
Income from Tenants - Housing Benefit	209,314	-	209,314
Income from Tenants - Tenant Contributions	4,031	-	4,031
	213,345	-	213,345

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	-	7,071	7,071
Income from Tenants - Housing Benefit	92,436	-	92,436
Income from Tenants - Tenant Contributions	1,657	-	1,657
	94,093	7,071	101,164

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank Interest	1,856	1,856	888	888

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of advice, assistance and support	65,484	170,106	235,590
Support costs	179,420	21,365	200,785
	<u>244,904</u>	<u>191,471</u>	<u>436,375</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of advice, assistance and support	40,940	200,154	241,094
Support costs	123,450	33,664	157,114
	<u>164,390</u>	<u>233,818</u>	<u>398,208</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Provision of advice, assistance and support	235,590	197,857	433,447	396,827
Governance costs	—	2,928	2,928	1,381
	<u>235,590</u>	<u>200,785</u>	<u>436,375</u>	<u>398,208</u>

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Staff costs	114,453	114,453	90,428
Premises	34,853	34,853	19,256
Communications and IT	13,568	13,568	5,784
General office	76	76	511
Finance costs	305	305	83
Support costs - Activity resource costs	8,522	8,522	8,675
Support costs - Utilities	1,793	1,793	2,207
Support costs - Repairs and renewals	3,566	3,566	5,113
Support costs - Insurance	6,228	6,228	6,818
Support costs - Advertising and website	2,410	2,410	5,596
Support costs - Travel and subsistence	726	726	975
Support costs - Cleaning	2,591	2,591	4,118
Support costs - Legal and professional	8,766	8,766	6,169
	<u>197,857</u>	<u>197,857</u>	<u>155,733</u>

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,928</u>	<u>1,381</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	242,657	222,807
Employer contributions to pension plans	<u>4,705</u>	<u>3,940</u>
	<u>247,362</u>	<u>226,747</u>

The average head count of employees during the year was 9 (2021: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	<u>9</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £49,582 (2021: £43,536).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2021: £nil).

All trustee expenses during in the year were reimbursement of out of pocket expenses incurred in their duties as trustees.

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	<u>25,839</u>	<u>11,631</u>

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

16. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2022	2021
	£	£
Cash at bank and in hand	83,175	160,299
Bank overdrafts	(59)	—
	<u>83,116</u>	<u>160,299</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	59	—
Trade creditors	2,561	6,763
Accruals and deferred income	37,643	83,887
Client fund	6	6
	<u>40,269</u>	<u>90,656</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,705 (2021: £3,940).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	7,467	17,850	(55,393)	(5,468)	(35,544)
Pioneer Project	62,724	214,212	(189,511)	16,864	104,289
	<u>70,191</u>	<u>232,062</u>	<u>(244,904)</u>	<u>11,396</u>	<u>68,745</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	17,484	50,023	(80,508)	20,468	7,467
Pioneer Project	49,011	94,093	(83,882)	3,502	62,724
	<u>66,495</u>	<u>144,116</u>	<u>(164,390)</u>	<u>23,970</u>	<u>70,191</u>

Unrestricted funds include amounts designated by the Trustees in respect of the Pioneer Project. There are no external restrictions on these funds.

Accommodation Concern

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

19. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
EDP Feasibility	–	32,050	(17,498)	(14,552)	–
Tudor Trust - Advice	–	44,700	(47,690)	2,990	–
KBC Outreach	–	20,802	(16,276)	(4,526)	–
NCF Winter	–	–	–	–	–
Lloyds	8,354	30,000	(45,455)	7,101	–
RSI	–	40,493	(40,493)	–	–
Lottery - Reaching	–	–	–	–	–
Homeless Link	–	–	–	–	–
DEFRA	2,729	2,188	(2,508)	(2,409)	–
KBC Corona	–	–	–	–	–
NHFT	–	21,551	(21,551)	–	–
	<u>11,083</u>	<u>191,784</u>	<u>(191,471)</u>	<u>(11,396)</u>	<u>–</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
EDP Feasibility	–	15,000	(17,392)	2,392	–
Tudor Trust - Advice	–	40,000	(43,675)	3,675	–
KBC Outreach	–	65,231	(60,125)	(5,106)	–
NCF Winter	–	3,000	(5,915)	2,915	–
Lloyds	–	37,300	(21,646)	(7,300)	8,354
RSI	–	26,813	(26,813)	–	–
Lottery - Reaching	–	49,247	(29,604)	(19,643)	–
Homeless Link	–	21,209	(20,881)	(328)	–
DEFRA	–	7,071	(4,342)	–	2,729
KBC Corona	–	4,000	(3,425)	(575)	–
NHFT	–	–	–	–	–
	<u>–</u>	<u>268,871</u>	<u>(233,818)</u>	<u>(23,970)</u>	<u>11,083</u>

All of the restricted funds relate to incoming resources and expenditure relating specifically for the named project.

The small transfers to / from unrestricted funds ensure the residual balances are stated correctly at the reporting date.

Accommodation Concern**Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2022****20. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds
	£	£
Current assets	109,014	109,014
Creditors less than 1 year	(40,269)	(40,269)
Net assets	68,745	68,745

	Unrestricted Funds	Total Funds
	£	£
Current assets	171,930	171,930
Creditors less than 1 year	(90,656)	(90,656)
Net assets	81,274	81,274

21. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	160,299	(77,124)	83,175
Bank overdrafts	—	(59)	(59)
	160,299	(77,183)	83,116

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Later than 1 year and not later than 5 years	98,554	34,964

23. Related parties

There were no transactions with related parties during the year.