

**Charity Registration No. 1058819**

**Company Registration No. 3252735 (England and Wales)**

**ACTON HOMELESS CONCERN  
(EMMAUS HOUSE AND DAMIEN CENTRE)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

# ACTON HOMELESS CONCERN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs A M Gray - Chair Mrs M Foster Mr S Foster Mrs K McDonagh - Treasurer Mr P Robinson Father F Maguire (Appointed 19 September 2018) Mrs S Norton (Appointed 27 February 2019)
<b>Charity number</b>	1058819
<b>Company number</b>	3252735
<b>Principal address</b>	Emmaus House 1 Berrymead Gardens Acton London W3 8AA
<b>Registered office</b>	Emmaus House 1 Berrymead Gardens Acton London W3 8AA
<b>Independent examiner</b>	BGM Helmores Limited 114a Cromwell Road Kensington London SW7 4AG
<b>Bankers</b>	Barclays Bank Plc Wembley & Park Royal London
<b>Solicitors</b>	Stone King 13 Queen Square Bath BA1 2HJ

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# ACTON HOMELESS CONCERN

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# ACTON HOMELESS CONCERN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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The trustees present their report and financial statements for the year ended 31 March 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

The accounts will be submitted to the Charity Commission after the AGM.

The annual report and accounts help to provide timely and regular information on the charity and its funds to help understand the charity's objectives, structure, activities and achievements and to gain appreciation of the financial transactions during the year and of its funds at the end of the year.

### Objectives and activities

The Aims of the charity remain:

- To ensure the delivery of a holistic range of basic needs services to homeless, poorly housed and otherwise impoverished people across the London area.
- To make a further contribution in raising levels of awareness to the problems of the group
- To increase, wherever possible, opportunities for rehabilitation and settlement
- To improve accessibility to counselling and medical services
- To enable clients to take control at levels which are acceptable to them
- To ensure equality of opportunity and to promote inclusion for client's staff and volunteers
- To investigate and further utilise other supportive groups and share good practice
- To provide good quality services and continuing value for money to funders and benefactors

The principal objectives of the charity are:

- Fitter healthier clients who are better equipped to deal with the problems of their lifestyles and who recognise the benefits of self-care
- Inclusion for clients, creating improved confidence and social skills, appreciation of the benefits to be gained through contact with peers and trust in support groups and agencies
- Earlier intervention is possible long-term health problems, for the benefit of both the client and the community at large
- Improved access to advice on emergency housing, drug and alcohol problems
- Greater understanding and acceptance of clients and their problems amongst the local community

The charity's aims and objectives are based on local and national strategies for our client group, in response to the objectives of our partners and on input from clients and users. All our charitable activities are undertaken for the benefit of the public. The problem of homelessness continues to grow despite government and local authority initiatives for its reduction. More than 8,000 people were found sleeping rough in London during 2016/17. Many of these people come to daytime drop in shelters looking for support. Client profile has changed very little over the years. People who are suffering the effects of rough sleeping, and poverty and the physical and mental consequences of alcohol and drug abuse and clients who are living with poor housing, unemployment, family break up and physical, emotional and sexual abuse. We aim to assist with as many of the challenges faced by our clients as we possibly can, initially by providing food and clothing free of any charge but with an ultimate objective of steering to other services in order to improve ongoing health and wellbeing.

# **ACTON HOMELESS CONCERN**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019**

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### **Achievements and performance**

#### **Reserves policy**

The Trustees regularly undertake a review of the financial activities of the charity in order to avoid deficits and to stay within budgets which are reviewed annually. They consider that ideally unrestricted reserves should be sufficient to cover one year's charitable activities and also support ad hoc projects as and when they arise, which would currently amount to £260,000.

The non designated unrestricted reserves at 31 March 2019 are £324,480.

#### **Risk assessment**

The Trustees confirm that the major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and that systems and procedures have been established to identify and respond to risk and to provide a methodology for risk management and its reporting.

Major risks are defined as those risks which have a high likelihood of occurring and would, if they occurred, have a severe impact on operational performance, achievement of aims and objectives or could damage the reputation of the charity.

The main types of risk and their classification are as follows:-

- Governance risks e.g. difficulty recruiting trustees with relevant skills;
- Operational risks e.g. service quality and development; employment issues;
- Financial risks e.g. adequacy of reserves, diversity of income sources;
- External risks, e.g. adverse publicity, change of government policy;
- Compliance with laws and regulations e.g. breach of employment law.

The Trustees have established a comprehensive risk policy which forms a major part of governance and operation. The policy is regularly monitored and updated, to identify risks and controls, assessing the main risks applicable to the charity, evaluating what action needs to be taken and periodically monitoring and assessing the policy.

In line with continued assessment of risk trustees and management devoted much of their time during the year on ensuring that policy and procedure would comply with the new General Data and Protection Regulation (GDPR). All systems for the collecting and storing of personal data were audited and staff and volunteers received training on the changes made and their duty of compliance. Revisions to systems and procedures and a new policy and statement for data protection were in place before the end of the financial year and well in advance of the official 25 May 2018 deadline.

### **Structure, governance and management**

#### **Constitution of the Charity**

The charity is incorporated as a company limited by guarantee not having a share capital and is a registered Charity No. 1058819.

Each member guarantees to pay during their membership and for one year after membership ceases, a sum not exceeding £1 to the company in the event of a winding up order. Any surplus on winding up is to go to a Charity whose objects are of a similar nature.

# ACTON HOMELESS CONCERN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### Organisational Structure and Decision Making

The organisation structure of the charity consists of a board of trustees who meet on a regular basis to consider reports from the officers and staff of the charity, to consider and review the charity's activities, general progress and current financial position. Decisions are then made regarding current expenditure and the level of reserves.

The Trustees are empowered to delegate their functions to committees, the membership of which must include at least one of their number.

The Trustees during the year under review have held monthly meetings at which the quorum is three Trustees. They have the responsibility for setting the strategic aims of the charity and for approving its annual budget and accounts. The Trustees regularly review their needs for skills to meet the requirements of their strategic aims and, where necessary, identify potential new members for the Board.

### Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A M Gray - Chair

Mrs M Foster

Mr S Foster

Mrs K McDonagh - Treasurer

Mr P Robinson

Mrs V Duggan (Resigned 15 September 2019)

Father F Maguire (Appointed 19 September 2018)

Mrs S Norton (Appointed 27 February 2019)

The Trustees are trustees for the purposes of the Charities Act 2011 and are directors of the company limited by guarantee. There must be at least three and not more than eleven trustees, all of whom must be members of the company.

The members of the company appoint the trustees at the Annual General Meeting. A vacancy in the number of Trustees may be filled by the co-option of a person qualified to be a Trustee; such a co-opted Trustee holds office until the next Annual General Meeting. One of the Trustees must retire at each Annual General Meeting. All new Trustees are provided by the Chairman or the Chief Executive with an induction to the work of the charity. Training needs are kept under review by Trustees at their meetings.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# ACTON HOMELESS CONCERN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### ACHIEVEMENTS AND PLANS FOR FUTURE PERIODS

In the year to 31st March 2019 the charity recorded delivery of the following services:

Hot lunches at Emmaus House	41,737	Actual meals not individual clients
Provision of Clothing	2,500	Requests (9,000 items of shoes and clothing distributed)
Household items	205	(Requested and provided)
Showers and Haircuts	1,193	
Doctor/Dentist/Optician/Chiropodist	202	
Holistic Health	179	People attended for various treatments
Women's Day	1,031	Visits
Advice Sessions	861	
Damien Centre	23,313	(Breakfast, suppers and snacks throughout the day)
Volunteer Hours (Regular workers)	10,700	
Volunteer Hours (Corporate-One Off)	2,300	

#### Emmaus House Services

Hot lunches 5 days a week  
Distribution of clothing and household items  
Hot showers and hairdressing facilities  
GP Surgery once a week, (at Brook Green Health Centre, transport arranged for clients if required)  
Health checks and testing (Fortnightly Checks for HIV, Hepatitis C, Diabetes, High Blood pressure provided by outreach workers from West London Health Authority)  
Exclusive Women's day once a week with fortnightly health checking and advice from a female health worker  
Access to Optician, Dentist and Chiropodist as required.

#### Guidance and crisis counselling including:

Advice on emergency hostel accommodation including winter church shelter referrals  
Alcohol and drug counselling  
Benefits advice and assistance  
Fortnightly Legal advice clinic (advice on housing, benefits and other issues) Assistance with hospital visits, Benefit appeals and prison visits. Assistance with hospital visits  
Irish Support and Advice (Provided by partners) and elderly Irish support group

#### Damien Centre Services

Breakfast and tea, coffee and sandwiches throughout the day  
Opportunity to socialise and interact with peers, volunteers and staff  
A safe environment to rest and relax throughout the day  
Advice and referral to Emmaus House services when required

Throughout the year the charity has continued to strengthen its working partnerships with organisations that can support the client group, to alleviate the consequences of homelessness, and to tackle the causes of the problem. The charity is working closely with West London University providing facilities to run drop in centres organised by the Law school and the Business school to run debt counselling, legal advice and a range of other services. The business school will provide a consultancy service throughout the next year to audit the charity's governance and services and the art and design departments are assisting with the production of an anniversary brochure to publicise and celebrate the 30 years that the charity has been working with the homeless. This partnership also offers opportunities for students and academics to gain knowledge of the structures and effects of homelessness and poverty and to use that knowledge in the furtherance of their academic experience and future employment.

# ACTON HOMELESS CONCERN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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GP services for clients are provided by Brook Green Medical Practice where doctors see our clients on an emergency referral basis or in clinic once a week at the practice premises. Fortnightly health check clinics are provided at the charity's premises by outreach workers from St Charles Hospital in London. The service checks for several illnesses which are common for clients who sleep rough, HIV and Aids, Hepatitis and other cancers but also do regular checks for blood pressure problems and diabetes. A female member of staff from the hospital attends the charity's weekly Women's Day and provides advice on contraception and other health issues that are particular to this group of women. Our next planned collaboration is with Neighbourly Care, a charity in the London Borough of Ealing helping the elderly and housebound.

Acton Homeless Concern has offered use our premises and facilities for meetings and appointments. Neighbourly care will provide counselling and advice for our clients. The charity now employs four full time and four part time members of staff. A comprehensive training programme for staff has been arranged for the coming year ranging from food hygiene to recognising and dealing with mental health issues in clients. All members of staff have completed in house training on new General Data Protection Regulations (GDPR).

In addition to 90 regular volunteers and nine unpaid Trustees, there are another 40 occasional volunteers and corporate volunteer helpers. Many corporate volunteers return privately to assist with all areas of the charity's work. Their skills range from catering to professional services, such as GPs and a solicitor. They come from a variety of ages and backgrounds. Their diversity reflects the clients and the West London location. About 60% of volunteers are female. A few clients have over time become volunteers themselves after turning their lives around. During the year two volunteers commenced part time employment with the charity. Volunteers worked 13,000 hours in the year. All volunteers receive full induction and training before starting their work with the charity.

We thank the Irish Department of Foreign Affairs for their continued support through the Emigrant Support programme. We also continue to benefit from free use of the Emmaus House premises, valued at £65,000 a year and provided by the Parish of Our Lady of Lourdes in Acton. We also need to thank our local supporters who have organised successful fundraising events throughout the year and the local community and business for donations and free of charge goods and services.

The Trustees' report was approved by the Board of Trustees.

.....  
**Mrs A M Gray - Chair**  
Chairperson  
Dated: .....

# **ACTON HOMELESS CONCERN**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the Trustees are aware, there is no relevant information of which the charitable company's Independent Examiner is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

# ACTON HOMELESS CONCERN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ACTON HOMELESS CONCERN

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I report to the trustees on my examination of the financial statements of Acton Homeless Concern (the charity) for the year ended 31 March 2019.

#### **Responsibilities and basis of report**

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 , 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 that in any material respect:

- 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 financial statements to be reached.

BGM Helmores Limited

114a Cromwell Road  
Kensington  
London  
SW7 4AG

Dated: .....

# ACTON HOMELESS CONCERN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

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		Unrestricted funds 2019 £	Total 2018 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	319,649	289,381
		-----	-----
<b>Expenditure on:</b>			
Charitable activities	4	261,084	261,097
		-----	-----
<b>Net income for the year/ Net movement in funds</b>		58,565	28,284
Fund balances at 1 April 2018		490,915	462,631
		-----	-----
<b>Fund balances at 31 March 2019</b>		549,480	490,915
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ACTON HOMELESS CONCERN

## BALANCE SHEET

AS AT 31 MARCH 2019

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	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	8		234,000		232,230
<b>Current assets</b>					
Cash at bank and in hand		329,228		268,465	
<b>Creditors: amounts falling due within one year</b>	10	(13,748)		(9,780)	
Net current assets			315,480		258,685
<b>Total assets less current liabilities</b>			549,480		490,915
<b>Income funds</b>					
Unrestricted funds			549,480		490,915
			549,480		490,915

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on .....

.....  
Mrs A M Gray - Chair  
Trustee

.....  
Mrs K McDonagh - Treasurer  
Trustee

Company Registration No. 3252735

# ACTON HOMELESS CONCERN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies

#### Charity information

Acton Homeless Concern is a private company limited by guarantee incorporated in England and Wales. The registered office is Emmaus House, 1 Berrymead Gardens, Acton, London, W3 8AA. The charitable company meets the definition of a public benefit entity under FRS 102.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ACTON HOMELESS CONCERN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies

(Continued)

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated items have been met, the receipt of economic benefit from the use by the charity of the items probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are accounted for in the year in which they are receivable.

#### 1.5 Resources expended

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

##### Direct Charitable Expenditure

Expenditure which is directly attributable to specific activities has been allocated directly.

##### Support Costs

The costs of the charity are all allocated directly to the main activities and the charity does not therefore have any material support costs.

##### Governance Costs

Includes staff time and expenses for time spent in connection with trustees meetings, plus the cost of accounting and professional fees.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2%
Leasehold improvements	Lease period
Fixtures and fittings	10%
Computers	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

# ACTON HOMELESS CONCERN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies (Continued)

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### Basic financial assets

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

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Pensions

In line with recent changes in pension legislation Acton Homeless Concern has enrolled eligible employees into an auto-enrolment pension scheme. The basic contributions for the scheme are 2.0% of pensionable earnings by the charity and 3% by the employees. Pension costs are charged to the Statement of Financial Activities as incurred.

#### 1.12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ACTON HOMELESS CONCERN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 3 Donations and legacies

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Donations and gifts	319,649	289,381
	<u>319,649</u>	<u>289,381</u>
<b>Donations and gifts</b>		
Donated services - market rental of property	65,000	65,000
Donations	154,604	115,743
Activities for generating funds	49,127	48,822
Sundry income	918	442
Government of Ireland: Department of Foreign Affairs	30,000	22,500
Willow Tree Trust - Received for 2019/20	10,000	15,000
The Batchworth Trust	10,000	-
Mayor's Fund	-	21,874
	<u>319,649</u>	<u>289,381</u>
	<u>319,649</u>	<u>289,381</u>

### 4 Charitable activities

	<b>Charitable Expenditure</b>	<b>Charitable Expenditure</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Share of support costs (see note 5)	258,864	258,757
Share of governance costs (see note 5)	2,220	2,340
	<u>261,084</u>	<u>261,097</u>
	<u>261,084</u>	<u>261,097</u>

# ACTON HOMELESS CONCERN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 5 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Staff costs	149,151	-	149,151	141,578
Depreciation	1,061	-	1,061	803
Rent, rates, light, heat and power	74,531	-	74,531	78,478
Telephone and email	3,927	-	3,927	4,273
Food and provisions	4,442	-	4,442	8,032
Cleaning and laundry	831	-	831	1,679
Repairs and maintenance	16,429	-	16,429	15,654
Insurance	3,212	-	3,212	3,253
Travelling	1,608	-	1,608	2,159
Printing, stationery and postage	1,327	-	1,327	1,736
Sundry expenses	2,219	-	2,219	1,012
Bank charges	126	-	126	100
Legal and professional	-	2,220	2,220	2,340
	<u>258,864</u>	<u>2,220</u>	<u>261,084</u>	<u>261,097</u>
Analysed between				
Charitable activities	<u>258,864</u>	<u>2,220</u>	<u>261,084</u>	<u>261,097</u>

Governance costs includes payments to the accountant's of £2,220 (2018- £2,340) for the independent examination of the accounts.

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# ACTON HOMELESS CONCERN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

2019 Number	2018 Number
7	7
<u>7</u>	<u>7</u>

#### Employment costs

	2019 £	2018 £
Wages and salaries	138,707	133,237
Social security costs	8,809	7,667
Other pension costs	1,635	674
	<u>149,151</u>	<u>141,578</u>

### 8 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2018	294,742	23,416	16,630	24,131	358,919
Additions	-	-	2,710	121	2,831
At 31 March 2019	<u>294,742</u>	<u>23,416</u>	<u>19,340</u>	<u>24,252</u>	<u>361,750</u>
<b>Depreciation and impairment</b>					
At 1 April 2018	69,742	23,416	16,629	16,902	126,689
Depreciation charged in the year	-	-	248	813	1,061
At 31 March 2019	<u>69,742</u>	<u>23,416</u>	<u>16,877</u>	<u>17,715</u>	<u>127,750</u>
<b>Carrying amount</b>					
At 31 March 2019	<u>225,000</u>	<u>-</u>	<u>2,463</u>	<u>6,537</u>	<u>234,000</u>
At 31 March 2018	<u>225,000</u>	<u>-</u>	<u>1</u>	<u>7,229</u>	<u>232,230</u>

The property has been valued by the trustees at their estimation of its open market value. Unrestricted funds include a revaluation reserve of £40,057 reflecting the total revaluation of the freehold property.

### 9 Financial instruments

	2019 £	2018 £
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	9,900	9,780
	<u>9,900</u>	<u>9,780</u>

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 10 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	3,848	-
Accruals and deferred income	9,900	9,780
	<u>13,748</u>	<u>9,780</u>

### 11 Analysis of net assets between funds

	2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:			
Tangible assets	234,000	234,000	232,230
Current assets/(liabilities)	315,480	315,480	258,685
	<u>549,480</u>	<u>549,480</u>	<u>490,915</u>

### 12 Department of Foreign Affairs and Trade - Emigrant Support Programme

The Department of Foreign Affairs and Trade: The Emigrant Support Programme provided a grant of £30,000 for the year from 1 July 2018 to 30 June 2019. At the charity's financial year end 3 months' grant amounting to £7,500 (2018: £7,500) has been deferred to align with the funding period and will be utilised in the period to 30 June 2019.

### 13 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).