

Charity Number: 1002741

Homeless People and the Oxford Churches - Gatehouse

**Accounts
for the year ended
31st December 2023**

**Wenn Townsend
Chartered Accountants
Oxford**

Homeless People and the Oxford Churches - Gatehouse

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Homeless People and the Oxford Churches - Gatehouse

Reference and administrative information

Charity Number 1002741

Trustees

(who served since 1st January 2023)

Mr Owen Bailey
Ms Rachel Bashir (resigned 28th March 2023)
Mr Kevin Byrne – Treasurer
Mr Michael Crofton-Briggs
Dr Catherine Dolbear
Ms Deidre Garson
Sir Brendan Gormley (appointed 4th March 2024)
Mr Piers Hugill - Secretary
Mr Rupert Sheppard – Chair
Ms Elizabeth Wade

Project CEO Ms Kat Horne

Operations Manager Ms Zoe Wright

Principal Office Saint Giles Parish Rooms
10 Woodstock Road
Oxford
OX2 6HT

Investment Managers Quilter Cheviot Ltd
85 Queen Victoria Street
London
EC4 4AB

Bankers CAF Bank Ltd
25 Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner L J Baker FCA
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

Homeless People and the Oxford Churches - Gatehouse

Trustees' Report for the year ended 31st December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st of December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities declaration of trust, the Charities Act 2011 and the accounting and reporting by charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the financial standards for smaller entities published on 16th July 2014.

Objectives and activities for public benefit

The Gatehouse is an award-winning community drop-in centre with 35 years' worth of experience of reaching out to, and supporting adults who are homeless, vulnerably housed, on low income, and/or looking for company & community. The Gatehouse is open access as our Guests can face many barriers that lead to marginalisation and social isolation. As the years have gone by, we have found ever more ways of supporting Guests in overcoming challenges. We do this by consulting, listening, and embedding co-production. We also involve Guests in decision making and developing our services to meet their needs.

The project was started in November 1988 by the Oxford City Churches as a winter daytime shelter and quickly developed into something more. The Gatehouse's official title is Homeless People and the Oxford Churches, which reflects its Guest-centred vision and Christian origins. It has been operating as an independent registered charity (No. 1002741) since March 1991. The charity operates under the terms of its governing document, being a Deed of Trust dated 20th March 1991.

Our charity's aim is "to relieve poverty and hardship among homeless and needy people living in or near the City of Oxford. This aim is achieved in the first place by the provision of a community drop-in centre." Our approach is to encourage and empower personal progress. We are responsive, inclusive, compassionate and welcoming, and offer open access to all our services. Our support is based around the individual and the provision of companionship.

Our mission is "to reduce and overcome barriers and inequalities in food, finance, social isolation, housing, health, education, employment and well-being for homeless and vulnerably housed adults."

The various Gatehouse service areas continue to adapt and grow organically around the needs of our Guests despite the ongoing challenge of the increase in the cost of living. Homelessness and people living in poverty is increasing, but we are committed to supporting, listening to, and learning from the people that use our services. Each service area has adapted and developed its model of operation to meet the changing needs of the broad range of our guests.

The trustees are aware of the requirements of section 4(six) of the Charities Act 2006 requiring them to have regard to the guidance on public benefit issued by the Charity Commission when exercising any power or duties to which the guidance would be relevant. Copies of the guidance have been made available to all serving trustees who keep in mind this guidance when planning the activities of the Gatehouse.

Achievements and performance

2023 has been a fast paced year and the Gatehouse has delivered multiple service areas which included; a Community Centre and Café six evenings a week, a One to One Casework support service, a counselling service, a shower and clothing service, therapeutic, practical and purpose driven workshops/activities, and, in partnership with Aspire and Oxfordshire Homeless Movement, facilitation of the Lived Experience Advisory Forum (LEAF).

The Community Centre and Café is a vital Guest and volunteer led community provision open six evenings a week which worked alongside **932** Guests in 2023. This service area also offers showers, clothing and other practical provision, support with fuel and food poverty, signposting to internal and external organisations and a sense of inclusion and community to help reduce isolation and social exclusion. We have also reintroduced having a one to one support caseworker embedded in the centre which is proving highly beneficial.

Homeless People and the Oxford Churches - Gatehouse

Trustees' Report (continued) for the year ended 31st December 2023

Achievements and performance

The community centre and café has seen a real lease of life injected back into it with a sense of community spirit once again being restored and fostered over the last 12 months. One of our biggest areas of recovery has been the recruitment and retention of our volunteers. We are happy to be able to report that we have worked alongside approximately **235** front line volunteers and **350** food group volunteers in 2023 which equates to approximately **15,300** volunteer hours. Every volunteer is an integral part of the Gatehouse and we always appreciate their generosity.

The importance of the Gatehouse shower and clothing project is often underrated: this service meets a vital need for many of our guests. Our dedicated staff member who manages this project is passionate about delivering and managing this provision, and upholding the dignity of our Guests. To meet the increasingly heavy levels of demand, this service was increased from two to four nights a week in 2023. Fuel poverty motivated this increase and it has been one of our busiest service areas over the last year. In 2023 the Gatehouse delivered **361** shower sessions.

Demand for our clothing service has also increased: we are very grateful to the many individuals and groups who have donated good quality clothing and enabled this service to continue growing. In 2023 the Gatehouse distributed approximately **6,480** items of clothing and other forms of practical provisions, such as toiletries.

To create a safe space to cater for women's needs, in October 2023, we set up a women's only space offering showers, clothing and an activities session.

The Gatehouse has played a key role in the Lived Experience Advisory Forum (LEAF). This is a well-established and independent group run by and for people from all different backgrounds, who have experienced homelessness. The aim of LEAF is to have voices of Experts Through Experience heard in improving service delivery and providing better outcomes across Oxfordshire and nationally, whilst also offering forum members new opportunities, connections, and room for growth.

Members of LEAF work in partnership with services to co-produce, inform, develop and design current and future service delivery at a local and national level. LEAF believes that the voice of Experts Through Experience should always be at the centre of service development and delivery. In 2023 LEAF worked on **35** different co-production work streams and worked alongside **263** people with lived experience to ensure their voices are heard and influence positive change.

The counselling service at the Gatehouse has flourished throughout 2023 with service delivery doubling to eight hours a week, but more capacity is needed. All of the internal Gatehouse service areas can now refer directly into the counselling service, but, regrettably, we have to turn away external referrals from the wider sector because we lack capacity.

The Counselling Service is delivered by a fully BACP registered Counsellor, and supports positive mental health, wellbeing and management strategies for Guests at the Gatehouse. The Counsellor adapts approaches to meet the needs of each individual and delivers the service either face to face, remotely or over the phone, with this flexibility providing equal access to all. In 2024 we will welcome our first ever trainee counsellor on placement who will be supervised by the Gatehouse Counsellor. In 2023, **15** guests received counselling and **150** individual counselling sessions were delivered.

The Gatehouse one to one casework service team helps people to gain the right information, guidance and support. This team works alongside individuals on safeguarding and a range of other needs which includes (but is not limited to) referrals to other services, supporting people to gain and retain housing, advocacy until a person can self-advocate, budgeting and welfare support and health, well-being and reducing isolation and loneliness.

The one to one service has had the most changes throughout 2023; these have included; significant recruitment with three quarters of the current team being new, embedding casework into the community centre three nights a week, a weekly casework drop-in service every Tuesday and the development of casework outreach hubs and casework street outreach. The casework team worked alongside approximately **200** individuals in 2023 and have achieved some hugely positive outcomes.

Homeless People and the Oxford Churches – Gatehouse

Trustees' Report (continued) for the year ended 31st December 2023

Achievements and performance (continued)

We are fortunate to have been able to develop and sustain a team of loyal and highly skilled staff, promoting the recruitment of people with lived experience, who include the current CEO. The Gatehouse actively supports the staff team with their wellbeing and skills development. This is through regular one-to-one supervision, group supervision, consultation meetings and training and development opportunities. The staff team are unique in that they work as part of a team alongside volunteers, as well as being coordinated by volunteers in some service areas. The trustees have set aside a welfare fund to support staff members where short term urgent needs arise relating to external economic factors such as the recent cost of living crisis.

The Gatehouse has some 20 policies and procedures governing different aspects of its activities. These cover, among other things, Safeguarding Vulnerable Adults, Child Protection Procedures, UK GDPR, Confidentiality, Management Risk, Professional Boundaries and Health and Safety. The Gatehouse places large importance on food hygiene in both preparation and service. A recent thorough inspection by food standards officers of the local authority resulted in a score of five out of five, a considerable achievement in circumstances where responsibility for such matters involves the careful attention of many volunteers and staff.

Plans for the future

The third sector as a whole has faced many changes throughout 2023 and our main focus in 2024 as an organisation will be adapting our services both to meet growing demand and to focus on organisational resilience. The trustees and senior management are keenly aware of the need to ensure that the development and resilience of the charity's underlying structures keeps pace with the expansion of its services. Even though we have faced significant challenges as an organisation, we have met, and in some areas exceeded our strategic aims in 2023. We are committed to meeting our strategic aims in 2024.

In relation to organisational resilience, we are focusing on financial management, fundraising, efficient internal systems and the organisational structure. Considerable progress has already been made: thanks to the generosity of Oxfordshire Community Foundation's Step Change Fund, the Gatehouse now fully benefits from Lamplight, a software system enabling the Gatehouse to become more time efficient and, of crucial importance to fundraising, to record and report its impact. In addition, the Gatehouse is in the process of outsourcing its day to day financial management to a local firm of Chartered Accountants, thus separating this function from the Treasurer's role of financial oversight, with which it has hitherto been combined. We are a growing local charity which aspires to achieving exclusive use of a building, where we can increase and develop our service provision even further over the coming years. We would aim to do this in partnership and in collaboration with local authorities, other charities and the wider community.

We continue to be aware of many factors impacting on our guests and the Gatehouse as an organisation; these include external public support structures/services being reduced and under immense strain, the lack of genuinely affordable and accessible housing, the increase in homelessness and food and fuel poverty, the longer term impact of the pandemic on the economy and health, and the cost of living increase which often impacts the most disadvantaged in society and is increasing the need for our services. The Gatehouse is keen to address the challenges these present for our guests.

Financial review

The financial position of the charity is set out in the accounts. During 2023 unrestricted reserves increased by £19,146 and the value of the permanent endowment fund increased by £26,165. Movements on the restricted and designated and fixed asset funds are set out in notes 12 and 16 to the accounts.

The charity currently receives an annual grant from Oxford City Council and is further supported by donations from churches and other Christian and community organisations, individuals, colleges, schools, charitable trusts and commercial undertakings. The charity also has a permanent endowment (the Jacob Bobart Fund) with the income applied towards the running costs of the charity; investment management fees are taken from the capital.

During the year the charity received significant restricted fund grants.

Homeless People and the Oxford Churches - Gatehouse

Trustees' Report (continued) for the year ended 31st December 2023

Investment policy and performance

i) Introduction

The Gatehouse has a permanent endowment (the Jacob Bobart Fund) which at 31st December 2023 had a capital value of £1,401,468. The Gatehouse aims to balance the needs of current and future beneficiaries of the permanent endowment by keeping the capital of the fund invested to provide for future beneficiaries whilst the annual income is put towards its general charitable purpose.

At 31st December 2023 the Gatehouse also had other cash deposits of £412,046 of which £311,364 was in unrestricted reserves. The trustees consider it appropriate to maintain these reserves on call and not subject to short term volatility. Funds are therefore deposited with banks and/or building societies to obtain a reasonable rate of interest.

The trustees of the Gatehouse must comply with its governing document and with charity law and any other laws and regulations applying to its activities.

In respect of the permanent endowment the trustees have delegated day to day investment decisions to Quilter Cheviot Limited who act on a discretionary basis as investment managers. Otherwise, the trustees are directly responsible for all decision making on investment matters.

ii) Investment objectives (for the permanent endowment)

The permanent endowment is invested in a balanced portfolio with an income bias adopting a medium risk profile.

The investment objective is to balance income and capital returns. The assets should be managed to at least maintain the real capital value of the endowment after deducting investment managers' fees, whilst generating a sustainable level of investment income to support current charitable activities.

The current income target is set at £42,000 per annum (based on an estimated yield of 3.3%) and as such the overall investment objective can be quantified as inflation plus fees plus 3.3%.

iii) Attitude to risk

The Gatehouse relies on the investment income from the permanent endowment to fund, in part, its current charitable activities. The stability of the investment income is therefore important to the trustees.

The key risk to the long term sustainability of the permanent endowment is inflation and the assets should be invested to mitigate this risk over the long term. The trustees understand that this is likely to mean that investments will be concentrated in real assets and that capital values will fluctuate.

The trustees are able to tolerate volatility of the capital value of the permanent endowment, as long as the permanent endowment is able to maintain a reliable income stream.

iv) Assets

The assets of the permanent endowment can be invested widely according to the general power of investment and should be diversified by asset class, by manager, and by security. Asset classes could include cash, bonds, equities and property (but not property directly held). The charity does not acquire or use put options, derivatives or other complex financial instruments or invest in investments associated with alcohol or armaments.

Homeless People and the Oxford Churches - Gatehouse

Trustees' Report (continued) for the year ended 31st December 2023

Investment policy and performance (continued)

v) **Currency**

The base currency for the investment portfolio is Sterling.

Investment may be made in non-Sterling assets at the discretion of the investment managers commensurate with maintaining a balanced portfolio.

vi) **Credit**

The permanent endowment's cash balances should be deposited with institutions having a minimum rating of A- or invested in a diversified money market fund.

Bond exposure should be focused on investment grade issuers.

vii) **Liquidity requirements**

The permanent endowment aims to balance the needs of current and future beneficiaries and as such aims to set a sustainable income target, whilst ensuring the capital is expected to grow in line with inflation over the long term. The current income target for the permanent endowment is set at £42,000 per annum growing with inflation.

The trustees are unable to draw down capital from the permanent endowment and as such there is no requirement for short term capital liquidity within the investment portfolio.

viii) **Time horizon**

The permanent endowment is expected to exist in perpetuity and investments should be managed to meet the investment objective and ensure sustainability.

The permanent endowment can adopt a long-term investment time horizon.

ix) **Ethical investment policy**

The trustees would prefer not to invest in anything not compatible with the aims of the charity and certainly would prefer to avoid investments in alcohol and armaments.

x) **Management reporting and monitoring**

The trustees appoint investment managers to manage the permanent endowment fund on a discretionary basis. The appointed investment managers are required to produce a quarterly valuation and performance report.

The trustees monitor the investment performance of the fund managers on a quarterly basis against the anticipated yield and at an overall level against a composite benchmark and the investment objective of inflation plus fees plus 3.3% over the long term.

xi) **Approval and review**

This investment policy statement was prepared by the trustees of the Gatehouse to provide a framework for the management of its investment assets. The investment policy statement will be reviewed on an annual basis in order to ensure continuing appropriateness.

Homeless People and the Oxford Churches - Gatehouse

Trustees' Report (continued) for the year ended 31st December 2023

Investment policy and performance (continued)

xii) Performance

The total return on all investments, before fees, for 2023 was 5.6% (2022: 4.9%) and the income return was 3.5% (2022: 0.6%). Total return is measured against the Charities Composite Benchmark which for 2023 was 10.4% (2022: 4.3%).

Risk management

The principal risk factor faced by the charity is a reduction in income caused either by a reduction in investment performance or by a fall in voluntary income, particularly from larger donors and the consequences of the coronavirus pandemic.

The risks associated with the consequences of the pandemic are being mitigated by strict observance of the government guidelines and a special appeal to our donors.

The risk to investment performance is mitigated by retaining expert investment managers and having a diversified investment portfolio. The potential for a substantial fall in voluntary income could, in the short term, be covered from reserves allowing time to either adjust costs by reducing service provision or by increasing fundraising activity.

Reserves policy

With the possible exception of the investment income generated by the endowment fund, the trustees recognise that the charity does not have a secure source of income and that charitable income fluctuates over time; grant income, whilst more predictable in the short term, is not guaranteed in the medium to long term. In order to be sure of maintaining services at their current level, the trustees consider it prudent to hold an absolute minimum unrestricted reserve fund sufficient to cover six months of operating cost with a target unrestricted fund to hold between nine and twelve months operating cost which is forecast to be in the order of £365,000 in the current year.

Structure, governance and management

The Gatehouse is a registered charity, number 1002741 and is constituted as a trust; the Governing Document being a Deed of Trust dated 20th March 1991. The trustees are required to be not fewer than five or more than ten in number of whom five shall be nominated by the Oxford Central Council of Churches (now Churches Together in Central Oxford) and five shall be co-opted. One half of the trustees are required to retire every three years but are eligible for re-nomination or re-election for a further period of three years.

The trustees meet approximately four times each year and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves, risk management and safeguarding policies and performance. The day to day administration and running of the drop-in-centre is delegated to the Project CEO and Operations Manager who are supported by a management committee and finance committee, both of which meet monthly.

Key management personnel remuneration

The trustees consider the Board of Trustees, the Project CEO and Operations Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or expenses were paid in the year apart from a small amount of reimbursed travel expenses [£nil (2022: £153)] for food deliveries to Gatehouse guests.

The pay of the Project CEO and Operations Manager is reviewed annually and normally increased in accordance with inflation. The remuneration is also benchmarked periodically against similar roles in the area.

Homeless People and the Oxford Churches - Gatehouse

Trustees' Report (continued) for the year ended 31st December 2023

Trustees' responsibilities in relation to the financial statements

The trustees 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).

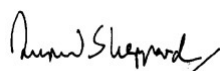
The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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

Approved by the trustees on 4th March 2024 and signed on their behalf by



Rupert Sheppard
Chair of the Trustees

**Independent Examiner's Report to the Trustees of
Homeless People and the Oxford Churches – Gatehouse**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out on pages 10 to 24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 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 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, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no 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.



**L J Baker FCA
Wenn Townsend
30 St Giles
Oxford
OX1 3LE**

4th March 2024

Homeless People and the Oxford Churches - Gatehouse
Statement of Financial Activities for the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2022 £
Income from:											
Donations, grants and legacies	3	162,276	240,744	-	-	403,020	206,950	132,199	-	-	339,149
Investments	4	3,850	-	47,116	-	50,966	571	-	46,848	-	47,419
Total income		166,126	240,744	47,116	-	453,986					
207,521	132,199	46,848	-	386,568							
Expenditure on:											
Raising funds	5	25,300	110	9,392	-	34,802	18,642	-	9,888	-	28,530
Charitable activities	6	164,546	181,351	-	9,283	355,180	165,628	111,018	-	16,435	293,081
Total expenditure		189,846	181,461	9,392	9,283	389,982	184,270	111,018	9,888	16,435	321,611
Net income/(expenditure)		(23,720)	59,283	37,724	(9,283)	64,004	23,251	21,181	36,960	(16,435)	64,957
Net (loss)/gains on investment assets	7	-	-	35,557	-	35,557	-	-	(131,364)	-	(131,364)
Net income/(expenditure) before transfers		(23,720)	59,283	73,281	(9,283)	99,561	23,251	21,181	(94,404)	(16,435)	(66,407)
Transfers between funds		42,866	(34,231)	(47,116)	38,481	-	46,848	-	(46,848)	-	-
Net movement in funds		19,146	25,052	26,165	29,198	99,561	70,099	21,181	(141,252)	(16,435)	(66,407)
Total funds brought forward		304,390	91,094	1,375,303	-	1,770,787	234,291	69,913	1,516,555	16,435	1,837,194
Total funds carried forward		323,536	116,146	1,401,468	29,198	1,870,348	304,390	91,094	1,375,303	-	1,770,787

All activities are continuing. There are no gains or losses other than those recognised through the Statement of Financial Activities.

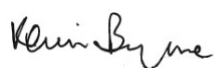
The notes on pages 12 to 24 form part of these accounts

Homeless People and the Oxford Churches - Gatehouse

Balance Sheet
31st December 2023

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Fixed Assets							
Management data system	9	-	-	-	29,198	29,198	31,731
Assets under construction	9	-	-	-	-	-	3,510
Investments	10	-	-	1,335,884	-	1,335,884	1,302,136
		-	-	1,335,884	29,198	1,365,082	1,337,377
Current Assets							
Debtors & prepayments	11	17,996	17,601	-	-	35,597	48,038
Cash at bank and in hand		311,364	100,682	68,084	-	480,130	402,822
Total current assets		329,360	118,283	68,084	-	515,727	450,860
Current liabilities (amounts falling due within one year)							
Creditors	12	5,824	2,137	2,500	-	10,461	17,450
Net current assets		323,536	116,146	65,584	-	505,266	433,410
Total net assets		323,536	116,146	1,401,468	29,198	1,870,348	1,770,787
Funds of the charity							
Unrestricted funds	15	323,536	-	-	-	323,536	304,390
Restricted funds	14	-	116,146	-	-	116,146	91,094
Endowment funds	17	-	-	1,401,468	-	1,401,468	1,375,303
Designated funds	16	-	-	-	29,198	29,198	-
Total funds		323,536	116,146	1,401,468	29,198	1,870,348	1,770,787

Approved by the trustees on 4th March 2024 and signed on their behalf by



Kevin Byrne FCA – Honorary Treasurer

The notes on pages 12 to 24 form part of these accounts

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts for the year ended 31st December 2023

1 Accounting policies

i) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with 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) (issued October 2019) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

ii) Funds structure

The charity has a single permanent endowment. The Jacob Bobart Fund derived from the proceeds of sale of land in West Oxford and transferred to the charity from the Jacob Bobart Charity in November 2001. The trustees have power to invest the capital and allocate the income from the endowment to the general charitable purpose of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. There are several restricted funds all of which relate to the ongoing activity of the charity but where the donor has requested that the funds be used for a specific item or type of expenditure.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charity's objects. Unrestricted funds may include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of restricted and designated funds are disclosed in notes 12 and 14.

iii) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when received or when they have been notified in advance to the charity in writing with both the amount and settlement date stated. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that a gift is in the form of an asset other than cash or financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank or other deposit holder. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Gift Aid tax claims are recognised at the same time as the associate gift.

The value of donated goods and voluntary help received is not included in the accounts but is described in more detail in the trustees' annual report.

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

1 Accounting policies (continued)

iv) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

No expenditure is recognised in the accounts in respect of donated goods and voluntary help received which are used by the Gatehouse to meet its objectives.

v) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

vi) Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulation and good practice.

The charity has taken advantage of the exemption for smaller charities and chosen not to follow the SORP and does not allocate support costs across functions; all support costs are allocated to charitable activities.

vii) Cost of raising funds

The cost of generating funds consist of investment management fees, monthly fees charged by an online charity website, fundraising salaries and other incidental fundraising costs. Voluntary donations received via third party internet charity sites are recognised net of fees and commissions.

viii) Charitable activities

Expenditure on charitable activities relate to the provision of a drop-in-centre and associated activities including property rental and associated costs, food and other consumables, newspapers, salary costs, governance and administrative costs.

ix) Tangible fixed assets

There are fully expensed and no values are stated on the balance sheet.

x) Other fixed assets

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire or use put options, derivatives or other complex financial statements.

xi) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

xii) Pensions

The charity provides pension benefits in accordance with the auto enrolment regulations; these benefits are provided via the National Employment Savings Trusts. The charity has no liability beyond making its contributions and paying across the deductions for employees' contributions.

2 Related party transactions and trustee expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £Nil). Travel expenses of £nil (2022: £153), calculated at the standard rate applicable to staff, were paid to one trustee for the delivery of food parcels to guests of the Gatehouse.

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

3 Analysis of donations, grants and legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Voluntary income						
Grants						
- Lloyds Bank Foundation for England and Wales	25,000	-	-	-	25,000	25,000
- Garfield Weston Foundation	25,000	-	-	-	25,000	30,000
- National Lottery Community Fund RC London & South East Region	-	85,000	-	-	85,000	-
- Other	14,807	138,900	-	-	153,707	159,714
Churches/other religious bodies	10,434	-	-	-	10,434	4,367
Individuals	50,498	2,550	-	-	53,048	58,742
Colleges & schools	11,933	-	-	-	11,933	23,447
Charitable trusts	30	-	-	-	30	13,352
Commercial organisations	4,456	13,000	-	-	17,456	4,845
Gift aid tax reclaim	5,045	-	-	-	5,045	3,674
Legacies	1,000	-	-	-	1,000	-
Other sources	14,073	1,294	-	-	15,367	16,008
	<u>162,276</u>	<u>240,744</u>	<u>-</u>	<u>-</u>	<u>403,020</u>	<u>339,149</u>

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Bank interest	3,850	-	-	-	3,850	571
Income from invested funds	-	-	47,116	-	47,116	46,848
	<u>3,850</u>	<u>-</u>	<u>47,116</u>	<u>-</u>	<u>50,966</u>	<u>47,419</u>

5 Analysis of cost of raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Fees for web based giving	-	-	-	-	-	468
Fundraising salary	23,929	110	-	-	24,039	17,518
Fundraising sundries	207	-	-	-	207	344
Investment management fees	-	-	9,392	-	9,392	9,888
Publicity	1,164	-	-	-	1,164	312
	<u>25,300</u>	<u>110</u>	<u>9,392</u>	<u>-</u>	<u>34,802</u>	<u>28,530</u>

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

6 Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Food and other consumables	2,935	22,521	-	-	25,456	24,043
Welfare payments	130	5,768	-	-	5,898	9,392
Newspapers	-	775	-	-	775	1,014
Staff salaries	111,530	121,056	-	-	232,586	182,828
Staff employers' NIC	6,472	5,520	-	-	11,992	5,692
Staff pension contributions	5,807	1,685	-	-	7,492	4,703
Staff and volunteer expenses	-	502	-	-	502	773
Equipment purchase and repairs	2,968	3,239	-	-	6,207	1,255
Training staff and volunteers	3,336	4,169	-	-	7,505	5,080
Insurance	3,674	-	-	-	3,674	3,543
Premises rental & rates	10,061	9,431	-	-	19,492	19,295
Cleaning costs and waste disposal	5,511	-	-	-	5,511	6,310
HR support	2,920	-	-	-	2,920	2,920
Other resources expended	423	6,685	-	-	7,108	9,022
Telephone and internet	4,232	-	-	-	4,232	3,961
Travel expenses	-	-	-	-	-	612
Diocesan counsellor	-	-	-	-	-	3,025
Accountancy	4,547	-	-	-	4,547	1,680
Amortisation charge	-	-	-	9,283	9,283	7,933
	164,546	181,351	-	9,283	355,180	293,081

7 Analysis of gains on investment assets

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Realised gain / (loss) on disposal of assets against carrying value or cost if purchased during the year	-	-	(12,447)	-	(12,447)	21,671
Revaluation gain at the end of the year	-	-	48,004	-	48,004	109,693
Net gain / (loss) during the year	-	-	35,557	-	35,557	131,364

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

8 Analysis of staff costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Gross pay:						
Project workers	103,658	78,506	-	-	182,164	134,534
Fundraising	23,534	-	-	-	23,534	16,224
Women's hub	-	818	-	-	818	2,826
Literacy project	-	-	-	-	-	254
Caseworkers	7,299	23,225	-	-	30,524	35,906
Delivery	-	-	-	-	-	2,766
Counselling services	573	18,507	-	-	19,080	7,148
	135,064	121,056	-	-	256,120	199,658
Employer's national insurance	6,867	5,630	-	-	12,497	6,736
Employer's pension cost	5,807	1,685	-	-	7,492	4,953
Staff expenses	207	502	-	-	709	1,117
	12,881	7,817	-	-	20,698	12,806
Total staff costs	147,945	128,873	-	-	276,818	212,464

	2023	2022
Average number of employees in the year	18	17
Average number of full-time equivalent employees in the year	9	8

No employees received emoluments of more than £60,000

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

9 Tangible fixed assets

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Management data system						
Cost at 1st January 2023	-	39,664	-	-	39,664	23,901
Transfers between classes of assets	3,510	-	-	-	3,510	-
Additions during the year	740	2,500	-	-	3,240	15,763
Transfers between funds	(4,250)	(42,164)	-	46,414	-	-
Cost carried forward at 31st December 2023	-	-	-	46,414	46,414	39,664
Amortisation b/fwd	-	7,933	-	-	7,933	-
Amortisation charge	-	-	-	9,283	9,283	7,933
Transfers between funds	-	(7,933)	-	7,933	-	-
Amortisation c/fwd	-	-	-	17,216	17,216	7,933
NBV b/fwd	-	31,731	-	-	31,731	23,901
NBV c/fwd	-	-	-	29,198	29,198	31,731

The additions represent the cost of hardware, the system and the salary of a dedicated member of staff for this data base system.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Assets under construction						
Cost b/fwd	3,510	-	-	-	3,510	-
Transfers between classes of assets	(3,510)	-	-	-	(3,510)	-
Additions during the year	-	-	-	-	-	3,510
Cost c/fwd	-	-	-	-	-	3,510
Amortisation b/fwd	-	-	-	-	-	-
Amortisation charge	-	-	-	-	-	-
Amortisation c/fwd	-	-	-	-	-	-
NBV b/fwd	3,510	-	-	-	3,510	-
NBV c/fwd	-	-	-	-	-	3,510

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

10 Investment assets

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Movement in fixed asset listed investments						
Market value at 1st January 2023	-	-	1,302,136	-	1,302,136	1,492,333
Additions at cost	-	-	169,856	-	169,856	92,371
Disposals at carrying value	-	-	(184,112)	-	(184,112)	(172,875)
Net gain on revaluation	-	-	48,004	-	48,004	(109,693)
Market value at 31st December 2023	-	-	1,335,884	-	1,335,884	1,302,136
Investments at fair value comprised:						
Equities	-	-	981,948	-	981,948	958,933
Fixed interest securities	-	-	212,061	-	212,061	158,344
Alternative investments	-	-	141,875	-	141,875	184,859
Total investments	-	-	1,335,884	-	1,335,884	1,302,136

Investments are listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes.

11 Analysis of current assets

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Gift Aid tax claims outstanding	4,156	-	-	-	4,156	15,194
Accrued income	6,489	17,601	-	-	24,090	20,257
Dividend income outstanding	7,351	-	-	-	7,351	6,341
Prepayments	-	-	-	-	-	6,246
	17,996	17,601	-	-	35,597	48,038
Cash and other bank deposits	311,364	100,682	68,084	-	480,130	402,822
	329,360	118,283	68,084	-	515,727	450,860

12 Analysis of current liabilities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Creditors	1,538	-	2,500	-	4,038	6,125
Accrued expenses	4,286	2,137	-	-	6,423	11,325
	5,824	2,137	2,500	-	10,461	17,450

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

14 Analysis of restricted funds 2023

	1 Jan 2023 £	Incoming Resources £	Resources Expended £	Transfer £	31 Dec 2023 £
Anonymous food donor	55	2,000	(2,055)	-	-
Audley Travel Ltd	142	350	(492)	-	-
Benefact Trust	10,000	-	(10,000)	-	-
CMI/LEAF Impact Chapter - Festival of Feedback	-	694	-	-	694
Communications Fund	829	-	(773)	-	56
David Beck	-	100	(100)	-	-
Faye B.	-	100	-	-	100
Gannett Foundation	2,014	-	(2,014)	-	-
Laing Family Trusts	-	2,500	-	(2,500)	-
LEAF / Thames Valley Police Restart Video	100	-	(50)	-	50
LEAF Co-production Fund	-	1,468	(181)	-	1,287
Milton Under Wychwood	300	200	(500)	-	-
National Lottery Community Fund RC London & South East Region	-	85,000	(42,500)	-	42,500
NHS South East Third Sector Homelessness and Rough Sleeping Peer Support Worker Training	-	6,970	-	-	6,970
Nicole Keauper	-	100	(100)	-	-
OCC/Aspire LEAF Expansion Fund	1,387	3,632	(980)	-	4,039
OCC/OCF Community Capacity Autumn 2023	-	15,000	-	-	15,000
OCF Community Capacity Grant 22 - 23	11,360	-	(11,360)	-	-
OCF Cost of Living Fund	7,127	-	(7,127)	-	-
OCF Step Change Fund Follow on Grant 23 - 24	-	11,300	(7,491)	-	3,809
OCF Step Change Fund Grant 22 - 23	31,731	2,502	(2,502)	(31,731)	-
OCC / OCF Community Capacity Fund R2	-	3,218	(3,218)	-	-
OHM Oxfordshire 500 Award 2023 Client JH	-	500	(495)	-	5
OXFAP	-	389	(389)	-	-
Oxford City Council Community Champion Fund 2022 -2023	3,500	-	(3,500)	-	-
Oxford City Council Community Health Champions Project	-	3,640	(3,640)	-	-
Oxford City Council Household Support Fund	-	750	(166)	-	584
Oxford City Council Impact Fund - small / medium	-	1,200	(1,200)	-	-
Oxford City Council/Aspire 2022 -2023	3,634	-	(3,634)	-	-
Oxford Diocese/St Giles Church	-	7,817	(7,817)	-	-
Oxford University small community grants	-	1,750	(1,750)	-	-
OHM LEAF 22 - 23	6,300	-	(6,300)	-	-
OHM LEAF 23 - 24	-	45,264	(35,455)	-	9,809
OHM/High Sheriff Fund - LEAF Members	25	-	(25)	-	-
OHM/High Sheriff Fund - Story Methodology	418	-	(49)	-	369
OHM/High Sheriff Fund - Training Forum	499	-	(499)	-	-
OHM/LEAF Christmas event	-	250	(250)	-	-
OxPAT core agency	5,332	7,300	(3,808)	-	8,824
Pye Charitable Settlement 2023 - 2024	-	10,000	-	-	10,000
Robin Carr	-	250	(250)	-	-
Skipton Charitable Foundation	-	2,000	-	-	2,000
Society of the Holy Child	2,018	2,000	(2,020)	-	1,998
St Aldates Parochial Charity - Casework 2023	3,000	-	(3,000)	-	-
St Aldates Parochial Charity - Shower service 2022	23	-	(23)	-	-
St Aldates Parochial Charity - Workshops	-	3,500	-	-	3,500
St Joseph's Province, Congregation of the Passion UK grants fund-2023 - 2024	-	6,000	(1,448)	-	4,552
St Michaels and All Saints	1,300	-	(1,300)	-	-
Tessell8	-	13,000	(13,000)	-	-
	91,094	240,744	(181,461)	(34,231)	116,146

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

14 Analysis of restricted funds (continued)

2022	1 Jan 2022 £	Incoming Resources £	Resources Expended £	Transfer £	31 Dec 2022 £
Albert Hunt Trust	-	7,000	(7,000)	-	-
Anonymous Donor Food Fund	-	2,000	(1,945)	-	55
Audley Travel	-	750	(608)	-	142
Benefact Trust grant (Counselling)	-	10,000	-	-	10,000
C Groves	250	250	(500)	-	-
Communications	1,802	-	(970)	-	832
D Garson	500	-	(500)	-	-
Designated Support Fund	-	1,250	(1,250)	-	-
Dr R Carr	480	800	(1,280)	-	-
Good Food Oxford	192	-	(192)	-	-
Greater Change	-	2,936	(2,936)	-	-
Hedley Food Grant	3,000	-	(3,000)	-	-
Hodges Emergency Guest Support	1,250	-	(1,250)	-	-
LEAF/Thames Valley Restart Video Fund	-	100	-	-	100
Literacy Group grant	1,307	-	(1,307)	-	-
Milton under Wychwood	200	100	-	-	300
Mr & Mrs Pye Settlement Trust Grant	2,804	-	(2,804)	-	-
Mr & Mrs Pye Settlement Trust Grant No.2	10,000	-	(10,000)	-	-
National Lottery Community Fund grant	2,468	-	(2,468)	-	-
OCC/Aspire LEAF Expansion Fund	-	2,500	(1,113)	-	1,387
OCC/Aspire Women's Hub Grant 21-22	1,688	-	(1,688)	-	-
OCC/Aspire Women's Hub Grant 22-23	-	4,920	(1,286)	-	3,634
OCC Community Impact Fund R2 - LEAF	-	1,000	(1,000)	-	-
OCC Community Champions Grant - LEAF	-	5,500	(2,000)	-	3,500
OCF Community Capacity Grant	-	11,360	-	-	11,360
OCF Cost of Living Grant (Casework)	-	10,000	(2,873)	-	7,127
OCF Loneliness & Isolation Grant	5,000	-	(5,000)	-	-
OCF Housing and Homelessness grant (Caseworker salaries)	6,323	-	(6,323)	-	-
OCF Step Change Fund Grant	-	1,751	(1,751)	-	-
OCF Step Change Project	23,901	15,763	(7,933)	-	31,731
OCF/OHM LEAF Coordinator Grant	1,500	26,080	(21,280)	-	6,300
OHM/Bob Fund	-	500	(500)	-	-
OHM/High Sheriff LEAF Members Fund	49	-	(25)	-	24
OHM/LEAF High Sheriff Story Methodology Training Fund	-	2,500	(2,083)	-	417
OHM/LEAF High Sheriff Training Forum Fund	-	625	(126)	-	499
OHM/LEAF Research Fund	-	900	(900)	-	-
Oxford Diocese Development Fund Counselling Service Grant	-	3,025	(3,025)	-	-
OxFAP fund	-	2,620	(956)	-	1,664
OxPat fund	3,667	4,655	(4,655)	-	3,667
Society of the Holy Child Training Support	1,532	4,014	(1,514)	-	4,032
South Central Women's Hub	-	2,500	(2,500)	-	-
St. Aldates Casework fund	-	3,000	-	-	3,000
St. Aldates Parochial Charity Shower Project	-	2,500	(2,477)	-	23
St. Michael's & All Saints Workshops	-	1,300	-	-	1,300
University of Oxford Food Grant	2,000	-	(2,000)	-	-
	69,913	132,199	(111,018)	-	91,094

Homeless People and the Oxford Churches - Gatehouse

**Notes to the Accounts (continued)
for the year ended 31st December 2023**

14 Analysis of restricted funds (continued)

Details of the restricted fund grants received in the year are as follows:

Donor	Fund	Amount	Purpose
Anonymous	Anonymous Donor Food Fund	2,000	Food costs
Audley Travel	Audley Travel	350	Community centre and café food and drink and fish and chip evening
CMI	CMI/LEAF Impact Chapter - LEAF Festival of Feedback	694	LEAF members expenses
David Beck	David Beck Fund	100	Clothing store items
Faye B.	Faye B. Women's Space	100	Women's Space
Laing Family Trusts	Laing Family Trusts	2,500	New website
LEAF Co-production Fund	LEAF Co-production Fund	1,468	LEAF members expenses
Milton-Under-Wychwood Community Craft Café	Milton Under Wychwood	200	Clothing store items
National Lottery Community Fund RC London & South East Region	National Lottery Community Fund RC London & South-East Region	85,000	Community centre/café staff salaries, casework staff salaries, workshops, food, hall rental, volunteer costs, IT & Systems Manager salary
NHS South East	NHS South East NHS South East Third Sector Homelessness and Rough Sleeping Peer Support Worker Training	6,970	LEAF peer support training, equipment and supervision
Nicole Keaper	Nicole Keaper	100	Clothing store items
OCF	OCF Step Change Fund Follow on Grant 2023 -2024	11,300	Systems & IT Manager salary, systems and IT equipment costs
OCF	OCF Step Change Fund Grant 22 - 23	2,502	Systems & IT Manager salary and Lamplight
OXFAP	OXFAP	389	Gatehouse Casework clients move on funds
Oxford City Council	Oxford City Council Community Health Champions Project	3,640	LEAF staff salaries
Oxford City Council	Oxford City Council Household Support Fund	750	Food, vouchers and heating costs for clients
Oxford City Council	Oxford City Council Impact Fund - small / medium grants	1,200	Casework staff salaries
Oxford Diocese/St Giles Church	Oxford Diocese/St Giles Church	7,817	Counsellor staff salary
Oxford University	Oxford University small community grants	1,750	Shower and clothing project salaries
Oxfordshire County Council	Oxfordshire County Council/Aspire LEAF Expansion Fund	3,632	LEAF expenses
Oxfordshire County Council	Oxfordshire County Council/OCF Community Capacity Autumn 2023	15,000	Hall rental costs, staff salaries for Operations Manager, Casework, Counsellor & volunteer costs
Oxfordshire County Council	Oxfordshire County Council/OCF Community Capacity Fund R2	3,218	Hall rental costs
Oxfordshire Homeless Movement	OHM LEAF 23 - 24	45,264	LEAF staff salaries and overheads
Oxfordshire Homeless Movement	OHM/LEAF Christmas event	250	LEAF Christmas event
Oxfordshire Homeless Movement	OHM/Oxfordshire 500 Award 2023 Client JH	500	Client fund
Oxford Poverty Action	OxPAT core agency fund	7,300	Welfare payments to individuals
Pye Charitable Settlement	Pye Charitable Settlement 2023 - 2024	10,000	Community centre and café staff salaries
Robin Carr	Robin Carr	250	Community Centre and Café food and drink and clothes store
Skipton Charitable Foundation	Skipton Charitable Foundation	2,000	Community centre and café food and drink
Society of the Holy Child	Society of the Holy Child	2,000	2023 and 2024 staff and volunteer training
St Aldates Parochial Charity	St Aldates Parochial Charity - Workshops	3,500	2024 Workshop programme
St Joseph's Province, Congregation of the Passion UK	St Joseph's Province, Congregation of the Passion UK grant fund 23-24	6,000	Counsellor staff salary
Tessell8	Tessell8	1,300	Practical & Therapeutic workshops

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

15 Analysis of unrestricted funds

2023

	1 Jan 2023 £	Incoming Resources £	Resources Expended £	Transfer £	31 Dec 2023 £
Unrestricted fund	304,390	166,126	(189,846)	42,866	323,536
	304,390	166,126	(189,846)	42,866	323,536

2022

	1 Jan 2022 £	Incoming Resources £	Resources Expended £	Transfer £	31 Dec 2022 £
<i>Unrestricted fund</i>	234,291	207,521	(184,270)	46,848	304,390
	234,291	207,521	(184,270)	46,848	304,390

16 Analysis of designated funds

2023

	1 Jan 2023 £	Incoming Resources £	Resources Expended £	Transfer £	31 Dec 2023 £
Fixed asset fund	-	-	(9,283)	38,481	29,198
	-	-	(9,283)	38,481	29,198

The transfer relates to the purchase of fixed assets that have been funded from a combination of restricted funds (Laing Family Trust £2,500 and OCF Step Change Fund Grant £31,731 being the opening net book value of the items purchased through this fund in the previous financial year) and also unrestricted funds totalling £4,250. The fund represents the net book value of fixed assets held by the charity.

2022

	1 Jan 2022 £	Incoming Resources £	Resources Expended £	Transfer £	31 Dec 2022 £
<i>Casework salaries</i>	9,940	-	(9,940)	-	-
<i>Project workers' salaries</i>	1,949	-	(1,949)	-	-
<i>Operational manager's salary</i>	4,546	-	(4,546)	-	-
	16,435	-	(16,435)	-	-

Homeless People and the Oxford Churches - Gatehouse

Notes to the Accounts (continued) for the year ended 31st December 2023

17 Analysis of endowment fund

2023	1 Jan 2023 £	Incoming Resources £	Resources Expended £	Gains/ (losses) £	Transfer £	31 Dec 2023 £
Endowment fund	1,375,303	47,116	(9,392)	35,557	(47,116)	1,401,468
	<u>1,375,303</u>	<u>47,116</u>	<u>(9,392)</u>	<u>35,557</u>	<u>(47,116)</u>	<u>1,401,468</u>
2022	1 Jan 2022 £	Incoming Resources £	Resources Expended £	Gains/ (losses) £	Transfer £	31 Dec 2022 £
<i>Endowment fund</i>	1,516,555	46,848	(9,888)	(131,364)	(46,848)	1,375,303
	<u>1,516,555</u>	<u>46,848</u>	<u>(9,888)</u>	<u>(131,364)</u>	<u>(46,848)</u>	<u>1,375,303</u>

18 Trustee remuneration, key personnel and related party transactions

The key management personnel of the charity comprise the trustees, the CEO and Operations Manager. The total employee benefits of the key management personnel were £69,598 (2022: £63,360).

Apart from that, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

19 Post balance sheet events

Since the balance sheet date, no events have occurred which would have a material effect on these financial statements.