

REGISTERED COMPANY NUMBER: 02588106 (England and Wales)
REGISTERED CHARITY NUMBER: 1006360

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**Able & Young Limited
Chartered Certified Accountants
And Registered Auditors
Airport House, Purley way
Croydon
England
CR0 0XZ**

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims for the public benefit

The charity's objects and principal activities continue to be to relieve homeless people in need by providing permanent accommodation along with any necessary assistance and support. The policy is to purchase, convert, equip and rent appropriate properties to provide accommodation for homeless people in the capital. The charity continues to explore new ways of improving the conditions of homeless individuals.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy.

ACHIEVEMENT AND PERFORMANCE

Charitable activities - how the activities have delivered public benefit

2022 was a better year for the charity reporting an overall surplus of GBP 25,110 and a pre-depreciation surplus of GBP 92,689 .

The charity has further built on our relationship with the local councils adding 2 more flats to the number rented out directly to them.

We continue with our policy of ensuring all our rented accommodation is to an acceptable standard and in late 2022 sought out companies to quote for the major repairs to the front elevation of our building at Queens Road. The work is estimated to cost circa GBP 30,000 and commenced in the 2nd quarter of 2023.

There has been no change in staffing structure or trustee status during the year 2022.

As always the charity's aim is to provide affordable housing to those who need it.

FINANCIAL REVIEW

Accounts review

The Statement of Financial Activities shows a Net Income for the year of £25,110 and the total reserves stand at £4,284,910.

Investment policy and objectives

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that treasury reserve deposits meet their requirements to generate income pending the requirement to expend funds on the purchase and development of properties.

Reserves policy

The present level of funding is adequate to support the continuation of the four properties now in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory. Plans to develop further accommodation are likely to require further funding.

FUTURE PLANS

Our aim is to provide affordable housing to those who most need it. The charity will continue the search for new properties to add to our portfolio with a view to increasing the assistance we can provide to Britain's homeless.

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 4 March 1991 and registered as a charity on 27 November 1991. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and are appointed under the company's Articles of Association.

Due to the nature of the charity's work in relieving homeless people in need by providing permanent accommodation along with necessary assistance and support, much of the charity's work focuses on obtaining and developing sites to provide accommodation for the homeless.

Organisational structure

The charity is organised so that the trustees meet regularly to manage its affairs. The staffing team consists of a CEO, Development Manager and an Operations Manager.

Induction and training of new trustees

The trustees are already familiar with the practical work of the charity. Additionally, new trustees are inducted and trained by existing trustees to familiarise themselves with the charity and context within which it operates and covers:

- The obligations of Trustees and Directors.
- The main documents which set out the operational framework for the charity including Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

New trustees are introduced to various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with the Memorandum and Articles and latest financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02588106 (England and Wales)

Registered Charity number
1006360

Registered office
388 Old Kent Road
London
SE1 5AA

Trustees

J E Shillingford
D M Nixon (Resigned on 01.08.2022)
D M Fisk (Resigned on 10.10.2022)
Ursula McLaughlin (Appointed on 02.08.2022)
Victoria Shillingford (Appointed on 10.10.2022)

Company Secretary
A Gravenstein

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Able & Young Limited
Chartered Certified Accountants
And Registered Auditors
Airport House,
Purley Way,
Croydon,
England
CR0 0XZ

Solicitors

Harold Benjamin
Hill House
67-71 Lowlands Road
Harrow, Middlesex
HA1 3EQ

Bankers

NatWest Plc
169 Victoria Street
London
SW1E 5BT

These details are shown on the company information sheet.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brick by Brick London Home Activity Group for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

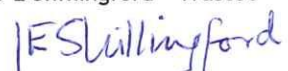
The auditors, Able and Young Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

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

Approved by order of the board of trustees on 7th August 2023 and signed on its behalf by:

J E Shillingford - Trustee

A handwritten signature in blue ink that reads "J E Shillingford". The signature is written in a cursive style with a large initial 'J' and 'E'.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

Opinion

We have audited the financial statements of Brick by Brick London Home Activity Group (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based upon our understanding of the company and the industry, we identified that the principal risk of non-compliance with laws and regulations related to company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements. Such as the Companies Act 2006 and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the override of controls) and determined that the principal risk was from the overriding of those controls and management bias in accounting estimates.

Audit procedures included:

- Enquiring with management regarding correspondence with regulators and tax authorities;
- Evaluating management controls designed to prevent fraud and detect irregularities;
- Challenging assumptions and judgements made by management in their critical accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRICK BY BRICK LONDON HOME
ACTIVITY GROUP

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rekha Shah.

Rekha Shah (Senior Statutory Auditor)
For and on behalf of Able & Young Ltd
Chartered Certified Accountants
And Registered Auditors
Airport House
Purley Way
Croydon
England
CR0 0XZ

17/08/2023

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,268	-	24,268	29,392
Charitable activities					
Charitable activities		371,748	-	371,748	368,112
Investment income	2	<u>2,128</u>	<u>-</u>	<u>2,128</u>	<u>897</u>
Total		398,144	-	398,144	398,401
EXPENDITURE ON					
Charitable activities					
Charitable activities		279,583	3,616	283,199	418,893
Other		<u>89,835</u>	<u>-</u>	<u>89,835</u>	<u>92,019</u>
Total		369,418	3,616	373,034	510,911
NET INCOME/(EXPENDITURE)		28,726	(3,616)	25,110	(112,510)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,011,150	248,650	4,259,800	4,372,311
TOTAL FUNDS CARRIED FORWARD		<u>4,039,876</u>	<u>245,034</u>	<u>4,284,910</u>	<u>4,259,800</u>

The notes form part of these financial statements

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted Fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	3,415,751	245,034	3,660,785	3,675,678
		<u>3,415,751</u>	<u>245,034</u>	<u>3,660,785</u>	<u>3,675,678</u>
CURRENT ASSETS					
Debtors	9	45,786	-	45,786	36,620
Cash at bank and in hand		811	-	811	535
Investments		613,884		613,884	787,324
		<u>660,481</u>	<u>-</u>	<u>660,481</u>	<u>824,479</u>
CREDITORS					
Amounts falling due within one year	10	(36,357)	-	(36,357)	(240,357)
		<u>624,124</u>	<u>-</u>	<u>624,124</u>	<u>584,122</u>
NET CURRENT ASSETS					
		<u>624,124</u>	<u>-</u>	<u>624,124</u>	<u>584,122</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,039,875</u>	<u>245,034</u>	<u>4,284,910</u>	<u>4,259,800</u>
NET ASSETS		<u>4,039,875</u>	<u>245,034</u>	<u>4,284,910</u>	<u>4,259,800</u>
FUNDS	11				
Unrestricted funds				4,039,875	4,011,150
Restricted funds				<u>245,034</u>	<u>248,650</u>
TOTAL FUNDS				<u>4,284,910</u>	<u>4,259,800</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7th August 2023 and were signed on its behalf by:

J E Shillingford - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Support costs includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs in respect of postage, stationery, telephone, general office expenses, travel, depreciation and bank charges.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% reducing balance basis
Fixtures and fittings	- 15% on reducing balance
Office Equipment's	- 25% on reducing balance
White Goods	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>2,128</u>	<u>897</u>

3. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs £	£
Other resources expended	<u>82,039</u>	<u>793</u>	<u>7,003</u>	<u>89,835</u>

Support costs, included in the above, are as follows:

	2022	2021
	Resources Expended £	Total activities £
Salaries	60,000	60,000
Employer's NI	5,968	-
Pensions	2,499	2,056
Telephone	3,004	2,695
Office costs	1,852	10,391
Travel	8,701	7,830
Donations	15	-
Bank charges	307	365
Interest Paid	486	-
Auditors' remuneration	4,000	4,000
Auditors' remuneration for non-audit work	<u>3,003</u>	<u>4,682</u>
	<u>89,835</u>	<u>92,019</u>

4. NET INCOME/(EXPENDITURE)

Net income/ (expenditure) is stated after charging/ (crediting):

	2022	2021
	£	£
Auditors' remuneration	4,000	4,000
Auditors' remuneration for non-audit work	3,003	4,682
Depreciation - owned assets	<u>67,580</u>	<u>66,742</u>
	<u>74,583</u>	<u>75,424</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. STAFF COSTS

	2022 £	2021 £
Wages and salaries	93,667	88,557
Employer's NI	5,968	1,845
Compensation for unfair dismissal	<u>-</u>	<u>100,000</u>
	<u>99,635</u>	<u>190,402</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Property	1	1
Administration and development	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,392	-	29,392
Grant Income			
Local Authority Grants	-	7,399	7,399
Charitable activities			
Charitable activities	360,713	-	360,713
Investment income	<u>897</u>	<u>-</u>	<u>897</u>
Total	391,002	7,399	398,401
EXPENDITURE ON			
Charitable activities			
Charitable activities	418,528	365	418,893
Other	<u>92,019</u>	<u>-</u>	<u>92,019</u>
Total	510,547	365	510,911
NET INCOME/(EXPENDITURE)	(119,545)	7,034	(112,510)

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted Fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	4,130,695	241,616	4,372,311
TOTAL FUNDS CARRIED FORWARD	<u>4,011,150</u>	<u>248,650</u>	<u>4,259,800</u>

8. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and fittings £	Office Equipment's £	White Goods £	Totals £
COST					
At 1 January 2022	4,276,623	142,874	-	-	4,419,497
Additions	51,288	608	200	591	52,687
Disposals	-	-	-	-	-
At 31 December 2022	<u>4,327,911</u>	<u>143,482</u>	<u>200</u>	<u>591</u>	<u>4,472,184</u>
DEPRECIATION					
At 1 January 2022	606,291	137,528	-	-	743,819
Charge for year	66,668	820	48	44	67,580
Eliminated on disposal	-	-	-	-	-
At 31 December 2022	<u>672,959</u>	<u>138,348</u>	<u>48</u>	<u>44</u>	<u>811,399</u>
NET BOOK VALUE					
At 31 December 2022	<u>3,654,952</u>	<u>5,133</u>	<u>152</u>	<u>547</u>	<u>3,660,785</u>
At 31 December 2021	<u>3,670,332</u>	<u>5,346</u>	-	-	<u>3,675,678</u>

Included in cost or valuation of land and buildings is freehold land of £986,653 (2021 - £986,653) which is not depreciated.

The freehold property, Office equipment's, white goods, fixtures & fittings included above and totalling £3,660,785 are used or have been acquired to be used directly for charitable purposes.

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Rents receivable		33,271	27,206
Tax		12,515	7,143
Prepayments		-	2,271
		<u>45,786</u>	<u>36,620</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade creditors		21,190	4,348
Social security and other taxes		514	7,131
Accruals and deferred income		14,653	228,878
		<u>36,357</u>	<u>240,357</u>
11. MOVEMENT IN FUNDS			
		Net	
	At 1.1.22	Movement	At
	£	in funds	31.12.22
		£	£
Unrestricted funds			
General fund	4,011,150	28,726	4,039,876
Restricted funds			
Income fund	248,650	(3,616)	245,034
	<u>4,259,800</u>	<u>25,110</u>	<u>4,284,910</u>

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	398,144	(369,418)	28,726
Restricted funds			
Income fund	-	(3,616)	(3,616)
TOTAL FUNDS	<u>398,144</u>	<u>(373,034)</u>	<u>25,110</u>

Comparatives for movement in funds

	At 1.1.21 £	Net Movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	4,130,695	(119,545)	4,011,150
Restricted funds			
Income fund	241,616	7,034	248,650
TOTAL FUNDS	<u>4,372,311</u>	<u>(112,510)</u>	<u>4,259,800</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	391,002	(510,547)	(119,545)
Restricted funds			
Income fund	7,399	(365)	7,034
TOTAL FUNDS	<u>398,401</u>	<u>(510,911)</u>	<u>(112,510)</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net Movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,130,695	(90,819)	4,039,876
Restricted funds			
Income fund	241,616	3,418	245,034
	<u>4,372,311</u>	<u>(87,401)</u>	<u>4,284,910</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	789,146	(879,965)	(90,819)
Restricted funds			
Income fund	7,399	(3,981)	3,418
	<u>796,545</u>	<u>(883,946)</u>	<u>(87,401)</u>

12. RELATED PARTY DISCLOSURES

During the year the charity paid £19,527 to a close relative of Jacqueline Shillingford, trustee. Payments were for professional services rendered in connection with repairs and dilapidations to the properties as required and as necessary for their maintenance.

13. RESTRICTED FUNDS OF THE CHARITY

The restricted fund is represented by grants for the purchase, development and the furnishing of 77 Trafalgar Avenue, the double-glazing of Old Kent Road and Queens Road and the purchase and development of the Charlton Project at Lansdowne Mews, against which the depreciation of these assets are charged.

14. APB ETHICAL STANDARD - Provision available for small entities

In common with many other charities of our size and nature we use our auditors to prepare and submit returns to the tax authorities and to assist with the preparation of the financial statements.

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	24,268	29,392
Investment income		
Deposit account interest	2,128	897
Grant Income		
Local Authority Grants	1,000	7,399
Charitable activities		
Rents receivable	365,327	357,008
Laundry & other income	<u>5,421</u>	<u>3,705</u>
	<u>370,748</u>	<u>360,713</u>
Total incoming resources	398,144	398,401
EXPENDITURE		
Charitable activities		
Salaries	33,667	30,402
Compensation for unfair dismissal	-	100,000
Utilities and Rates	16,388	10,950
Cleaning, laundry, gardening and sundries	11,883	10,357
Depreciation	67,580	66,742
Insurance	9,839	10,611
Repairs and renewals	73,227	97,604
Bad Debts	-	11,411
Hardship payments	14,142	1,788
Legal and professional	<u>56,473</u>	<u>84,541</u>
	283,199	418,893
Support costs		
Management		
Salaries	60,000	60,000
Employers NI	5,968	-
Pensions	2,499	2,056
Telephone	3,004	2,695
Office costs	1,852	4,878
Travel	8,701	7,830
Donations	<u>15</u>	<u>-</u>
	82,039	82,972
Finance		
Bank charges	307	365
Interest paid	<u>486</u>	<u>-</u>
	793	365

This page does not form part of the statutory financial statements

**BRICK BY BRICK LONDON HOME
ACTIVITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2020
	£	£
Finance		
Governance costs		
Auditors' remuneration	4,000	4,000
Auditors' remuneration for non-audit work	<u>3,003</u>	<u>4,682</u>
	<u>7,003</u>	<u>8,682</u>
Total resources expended	<u>373,034</u>	<u>510,911</u>
Net expenditure/(Income)	<u>25,110</u>	<u>(112,510)</u>

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