



SCRATCH
Fighting Local Poverty

ANNUAL REPORT
April 2023 to March 2024



OUR MISSION STATEMENT IS: -

To relieve the effects of poverty for families and individuals with needs recognised by approved referral agencies in Southampton and the surrounding area and to support likeminded organisations.

CHAIR'S REPORT FOR 2023 to 2024

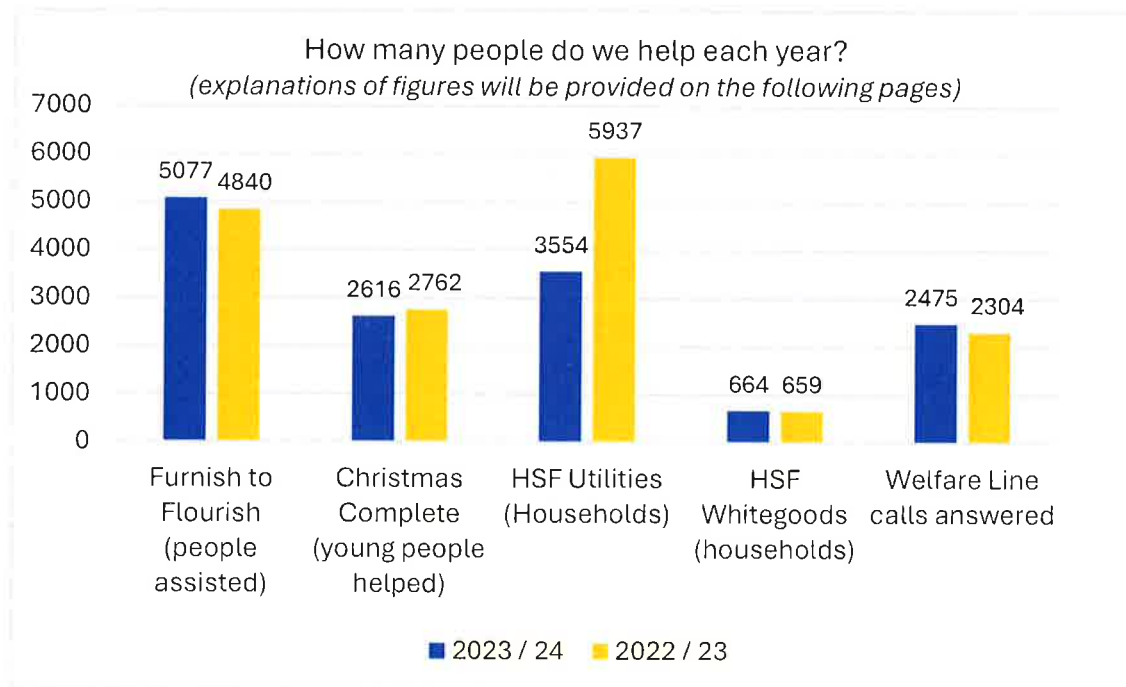
SCRATCH has been in existence for nearly a quarter of a century. During that time, no matter what the national or world political and economic situation has been, the need for our services hasn't diminished—in fact, it's grown. What hasn't changed is our determination to help those local families and individuals in hardship. To the best of our ability and with the highest regard for both their dignity and the quality of the services we provide.

I wrote last year about the way that serving those who need us brings the news headlines very close: we hear stories from clients and volunteers that would break your hearts. They make us even more determined to carry on the work that we do.

However, we couldn't do any of this without our staff and volunteers and—of course—our supporters. There are so many individuals, companies and funding bodies whose generosity means we can do things like delivering bunk beds to families whose children are having to share a bed, kitting out a home for a homeless family going into permanent accommodation, or ensuring that a child living in a women's refuge gets a bundle of presents on Christmas morning... and so much more.

We thank all our supporters and hope to continue working with them for many years to come. As long as there's a need, SCRATCH hopes to be there to answer it.

Ann Laird (Chair of the Board of Trustees)



SENIOR MANAGEMENT REPORT

As SCRATCH enters the 25th year of our existence it is good to look back at what has been achieved both in the last year and previous years. From very humble beginnings when we incorporated in 1999 to date, we have approached each year with the same objective in mind: to relieve the effects of poverty for families or individuals referred to us who are experiencing financial hardship. It is testament to the hard work and commitment of staff and volunteers alike that we have managed to impact so many lives in a positive way, setting people up to face the future from a comfortable home environment.

This year, as every year, we are indebted to the many volunteers who give their time freely in order to assist us in our mission, we have volunteers from 17 – 70 years of age, from all backgrounds and many nationalities who all contribute to the flavour of the SCRATCH community. Over the years we have been joined by thousands of volunteers, all of whom have contributed to

our work and served the community in one way or another.

Since 1999 when we were based in a small office in Shirley and a collection of old barns in Nursling, we have moved our headquarters 3 times and are now well and truly settled in our base in Northam where we have been for the past 10 years and have recently extended our lease for a further 10 years until February 2034. In light of this, we have started a programme of improvements to future proof the premises for the remainder of the lease.

As with all small charities it is very important for us to balance the books, ensuring we have enough cashflow to run the business on a day-to-day basis as well as cover the larger expenses, we are happy to report that SCRATCH is in a healthy financial position due to good levels of funding, generous donations and service level agreements with councils and housing associations throughout the county. My thanks to all who have helped us get here.

Mike Smith – Senior Manager (Operations)

Annette Davis – Senior Manager (Resources)

FURNISH TO FLOURISH (Previously known as Dorcas Project)

This project has again provided a lifeline to so many people who are in furniture poverty for a variety of reasons. Many are moving into permanent accommodation following periods of homelessness (be that street homeless, sofa surfing or temporary housing). Others cannot afford to purchase the items they need – often a bed. It is good to know that lots of children across Hampshire no longer have to sleep on the floor and as a result their school attainment has improved.

We have noticed this year an increase in referrals for single older people (60 plus) although we have no knowledge of why this might be.

Everyone who is helped with furniture and household items through this project is referred by one of our trusted referral agencies (health visitors, schools, housing associations, local authorities – to name just a few). This

In the year ending March 2024, we have made 2243 deliveries, helping 2890 adults and 2187 children, an increase of nearly 5% from the previous year

helps to ensure that there is a genuine need and avoids the need for us to assess clients which would delay delivery and increase our operating costs.

Below are a couple of recent comments from a grateful client and referral agency: -



Thanks to SCRATCH, I have been able to furnish my flat and I am so happy with the items that you provided. I spoke to Becky to arrange this and I would like to thank her for her assistance. Everything is in great condition and I still can't believe how great my flat looks. A huge thank you to all for this assistance.

I just wanted to drop you a line to say thank you for supplying my clients with a bed settee and recliner chair. I took a call from them yesterday and they are absolutely thrilled with the items. They couldn't stop saying how pleased they were with the delivery from yourselves and how respectfully they were treated by the delivery men.

And from a kind donor: -

Thank you so much for collecting our sofas. Two polite, friendly guys came as stated and removed them as requested. Excellent service and we hope someone will be able to make use of them.

We are so grateful to everyone who donates – from beds and wardrobes to saucepans and teaspoons. These are all vital in providing the essentials that people need to set up home when they have little or nothing.

A DAY IN THE LIFE OF A FURNISH TO FLOURISH DRIVER

I arrive at the warehouse by 8am, check the van, see if there are any updates from the office for the day's tasks. I have a coffee, catch up with other members of staff and await the arrival of the volunteers. We head off at approx. 8.30am to various areas in Hampshire. Depending on the area we are going to we try to make our deliveries first so that we have an empty van for the collections. We never know what we will find when we arrive at our destination, but we certainly meet a variety of people along the way, the majority of whom are very happy to see us and are pleased with what we deliver, which will help them in the next step of their lives.

We return to the warehouse late morning to off load the collections, to re stock the van (appropriate items having already been selected by the warehouse volunteers), swap volunteers, hand in paperwork to the office, check that there are no amendments for the afternoon's schedule and start all over again. Prior to departing, I try and phone all clients and donors to give them an estimated arrival time and to ensure that they will be at home.

When we return at the end of the day, we unload and reload ready for the next session, and I will then try and contact those that we will be visiting in the morning. The



final paperwork is handed to the office with a check that there are no changes for the next day.

There is so much satisfaction when we see the stress being released from faces when we deliver a washing machine or a package of furniture. Donors are also grateful to know that their furniture is going to help those in need and isn't ending up in landfill.

No two days are the same!

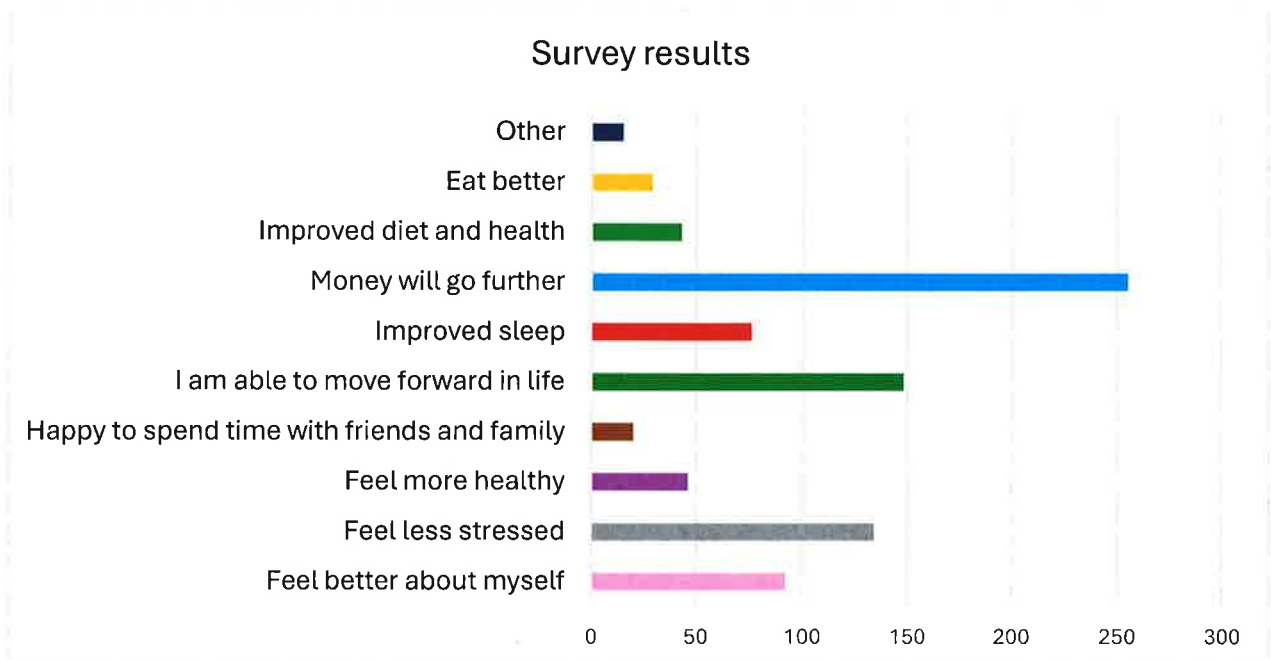
I enjoy working with a variety of volunteers, and it is great to see their progression as their time with us goes on – whether that is an improvement in the language or their ability to work with other people. *Ian*

During the year we started to carry out a satisfaction survey at the point of delivery (relating to both Furnish to Flourish and White Goods delivered under the Household Support Fund).

The following is a breakdown of what was being delivered for those who responded: -

- Full furniture package 161
- Bed 55
- Fridge Freezer 42
- Washing Machine 67
- Cooker 68
- Other 48

The chart below shows how recipients felt the delivery would help them.



The average rating on deliveries was 5 star.

Whilst the project staff, volunteers and two vans are mostly engaged in the collection and delivery of furniture, we are pleased to offer a removals service for people needing to move house in emergency situations. During the year we helped 33 households (29 in the previous year) for Winchester City Council and 4 for other organisations.

DISCRETIONARY FUND AND WELFARE LINE

SCRATCH has had another busy year operating the Welfare Line (a direct access and advice and signposting phone service – with many people needing referrals through to the local food banks) with more calls answered this year. People experience food poverty for a variety of reasons and from many different household types and often it is single adult males who are unable to work due to mental health issues who find themselves short of food.

The vast majority of calls relate to the cost of living and young families in particular are really struggling to meet the increased costs as well as buying nappies and food for their children.

We have also continued to assist Southampton City Council (SCC) in delivering elements of the Household Support Fund (Government Funding) by providing utility top-up vouchers and / or new White Goods to Southampton residents who meet strict criteria.

As you will see from page 2, the number of utility vouchers issued has decreased this year. This is in no way a reflection of the level of need, but rather a restriction placed on how often we can help the same household as SCC are seeking to provide more assistance to more people across more organisations with the same amount of money.

We have also continued to assist the Footprint Trust, based on the Isle of Wight, with utility top-up vouchers.

The number of White Good deliveries has increased slightly, despite similar restrictions being implemented. It has been great to help individuals and families with appliances who would otherwise struggle to purchase even secondhand items. Below are a couple of comments from grateful clients.

- *Thank you so much. The washing machine has made my day, it came at just the right time and the guys were lovely.*
- *Having a cooker means that I can cook and eat proper meals and try to stay healthy*
- *Having a cooker has made life so much easier having 3 children. It was impossible to feed them properly with just a small microwave.*



CHRISTMAS COMPLETE

This project is designed to provide toys and gifts for children and young people who otherwise might go without presents to open on Christmas Day. Like all of our projects, referrals come from our trusted agencies to ensure that there is a genuine need. All referrals are carefully checked to ensure that no duplicate requests slip through. The vast majority of parcels are delivered directly to the families, as far afield as Basingstoke and Aldershot. Others are delivered to or collected by the referral agents for them to distribute to their clients.

As the number of individuals helped has risen over the last few years, we decided that we needed to come to an arrangement with Southampton City Council, who run their own scheme primarily for children in care as well as their various departments, to ensure that there was no duplication. So, for the first time we agreed not to accept SCC department referrals which resulted in a slight decrease in numbers making the project slightly more manageable for us. A total of 2616 children and young people received a parcel containing 7 or 8 gifts.



As always, we are so grateful to the many churches, organisations, businesses and individuals who donate toys and gifts and for the financial donations that enable us to purchase items for the age groups we always have shortages for (babies and 12 years plus). As well as the many volunteers who give their time to sort, pick and pack to ensure that the best possible selection is made for everyone referred. Without their support the project would be impossible to run.

It is lovely to receive notes of appreciation from the families and referral agencies. This shows the continued need for the project and makes all the hard work worthwhile.

I wanted to send a huge thank you to all the amazing staff at SCRATCH for the Xmas gifts kindly delivered to our families. I have been asked to pass on thanks from several families who were overwhelmed and delighted to receive the gifts for their children. This has really made a difference to children who may not have been so fortunate.

- I can't tell you how much weight has been lifted! My children are going to be so happy on Christmas day. After two friendly happy guys dropped off boxes to my door, I opened to find a choice of gifts and treats. My son is into his sports and there's a whole range for him to choose from. My daughter will enjoy the books and spa products. As well as a few treats for myself to enjoy over the festive period. It really has taken away the sleepless nights of worry.*
- I want to extend my gratitude for the incredible work your Christmas project has done in bringing joy and relief to our families. Your efforts have made a significant impact, especially for those who were concerned about providing presents for their children this Christmas.*
- I would like to express my deep gratitude for the delightful surprise I received yesterday in the form of a box of gifts for my son. The generosity and care shown by everyone involved*



in this gesture did not go unnoticed. Each item in the box was received with great appreciation, and I am sure my son will be touched when opening the presents.

- *On behalf of myself and my family, I wish to express my profound gratitude for the wonderful Christmas package I received.*

COMMUNITY REPAINT

Community repaint remains a valuable if small part of the work we do at SCRATCH. My thanks go to Rob (volunteer) who diligently accepts, mixes and tests all arrivals of paint, storing in colour and type order to simplify the client experience and ensuring everyone gets the type and colour of paint they require. Repaint is such a simple project, taking excess paint from manufacturers and retailers and distributing free of charge to referred clients and for a donation to community groups, ensuring homes and community spaces are made into more pleasant environments for those who use them.



In 2023/24 we supplied 147 individuals and 21 community groups with a combined total of 6,444 litres of paint. This year we collected slightly less than we delivered but even so some 6,300 litres of paint was diverted from the waste stream and made available to clients and groups alike. Repaint Southampton, operated by SCRATCH, has been running for more than 20 years over which time approximately 140,000 litres of paint has been collected and redistributed, enough to paint 7,000 three bedroom homes.

VOLUNTEERING

Following a fruitful 5 years at SCRATCH, Polly Burton retired from the role of Volunteer Manager in December 2023. Polly worked hard to make SCRATCH an even more

welcoming and supportive place for volunteers, and I hope to continue this legacy and further develop some of her projects such as the SCRATCH wellbeing garden. The year ahead will also involve going through a renewal process for the Investing in Volunteers accreditation, the UK quality standard for good practice in volunteer management.



Over the last year we have continued to deepen links with referral agents which support asylum seekers and refugees in the city such as Southampton and Winchester Visitors Group (SWVG) and CLEAR, and through attendance at the Southampton Sanctuary Network meetings. SCRATCH was given a presentation slot at SWVG's March meeting, through which I was able to highlight SCRATCH's work to SWVG's leaders and recruit some more asylum-seeking volunteers. The asylum seekers are a huge asset to SCRATCH and greatly value the opportunity to keep busy and give back, as well as improving their English and getting to know the local area and community. Our administrative volunteers have been helpful in translating our various volunteer materials into different key languages. However, we have seen many volunteers moved by the Home Office onto other cities at little to no notice, and almost all in this situation have reported back that they miss volunteering at SCRATCH. It is truly humbling to witness the challenges these and many of our other volunteers continue to face.

One of our volunteers was fortunate enough to receive leave to remain in the UK at Christmas time, and we have helped him find work through a local Christian-run landscaping company and have also supported him as he sets up his own joinery and carpentry business. He has settled into a rented flat with a British friend and has not had to claim a penny of Universal Credit! When asked to describe his asylum-seeking journey, he said: "First of all, I had an invitation from people here: a charity called SWVG. They linked me to Above Bar Church, and also they supported me. Above Bar Church and SWVG linked me to SCRATCH charity, who moved me to the next step, which is self-employment work and paid landscaping work. All these local communities helped me find my flat and have a good life."



Other referral agencies we work with include local brain injury charities, the Probation service, homeless charities Two Saints and the Society of St James and Southampton City Council's Employment teams. We also have several retirees who bring a strong nurturing element to our community and prove that staying active through volunteering is the way to stay young at heart.

One of our neurodiverse volunteers who was referred to us this year by the DWP informed us that after just one month of volunteering with us, his family had commented that he appeared more confident, which is not something he had ever been told before. This volunteer has continued to push himself out of his comfort zone, trying out different roles within SCRATCH and is surprising himself with the tasks he is able to complete.

Here are some of the comments from our volunteers, which highlight the sense of community at SCRATCH:

- *SCRATCH is a great organisation and is very supportive to its volunteers.*
- *I enjoy coming here for the people and the community.*
- *I am thankful for the help scratch has given me and I like having the opportunity to help the community.*
- *I am a member of a good family that would help me in any situation.*
- *I can feel that I'm doing something of use for the community. And doing something positive that is physical, and a change of environment.*
- *There is a real sense of community in SCRATCH, which I find really useful. I enjoy meeting people from different cultures and backgrounds.*

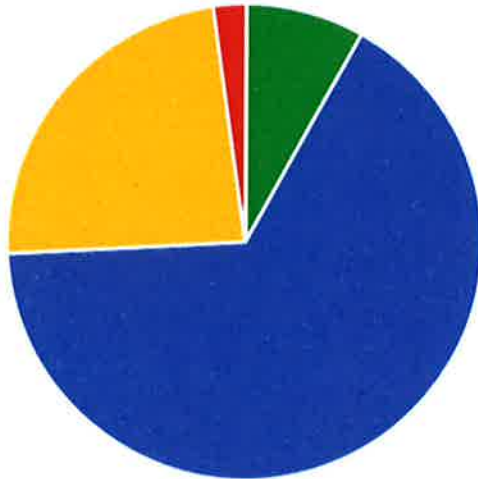


Lizzie Osborne – Volunteer Manager

FINANCE

Our turnover for the year was £1.1M, giving us an operating surplus of £53K. The tables below shown the breakdown of our income and expenditure.

Income



■ Donations ■ Grants ■ Furnish to Flourish ■ Other

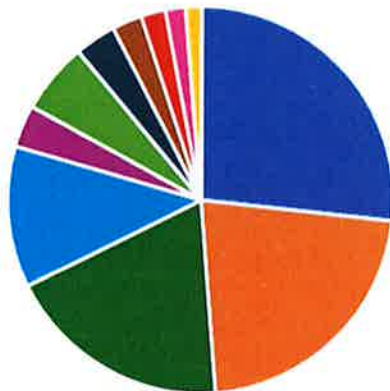
Donations – includes fundraising activities and gift aid

Grants – includes Household Support Fund (HSF) and National Lottery Community Fund

Furnish to Flourish – includes the sale of white goods to organisations outside of HSF

Other – bank interest and e-bay sales

Expenditure



■ Salaries ■ Utility Top-ups
 ■ White Goods ■ Premises
 ■ Vehicle costs ■ Furniture purchases
 ■ Fundraising ■ Office costs
 ■ Volunteer Support ■ Christmas Complete
 ■ Other

Volunteer Support – includes expenses, PPE / Uniform, training and social events

Other – loan repayments, accountancy fees, bank charges, refreshments and cleaning

GOVERNANCE

The SCRATCH board of trustees operates under the charity's Articles of Association. New trustees are recruited via notification of vacancies, for example on our mailing list, our website, word of mouth etc: prospective candidates apply via a statement of interest stating why they want to join the board and what they will bring to it. They are interviewed by the existing trustees and—if successful—appointed at the next meeting. Induction is initially conducted by the chair who introduces new trustees to the building, the team, and relevant documents. followed by attendance at a SCRATCH Induction session. The development of trustees is important, no matter how experienced they are: training needs for board members are identified via skills audits, at strategy days or as new developments require. These needs are addressed by online courses or by attendance at SCRATCH employee training (eg. for safeguarding).

Trustees make strategic decisions, such as key objectives and deliverables, staffing structure and long-term operating premises requirements. Senior Managers—Annette Davis and Mike Smith—make day-to-day operational decisions following delegated levels of authority guidelines, with reference to board members when required. The Board of Trustees undertakes an annual review of salaries and wages for all staff, including senior managers, in accordance with the SCRATCH pay policy: any pay increase, if awarded, is not performance based, although employees undergo appraisals for development.

SCRATCH trustees work with regard to the latest Charity Commission guidance, for example on public benefit. We consider that our object - The relief of the effects of poverty for individuals and families in the City of Southampton and Central Southern England - passes the “public benefit test” because the outworking of this is the provision of furniture packs, white goods and utilities top ups, for which referrals are made by public sector agencies and other charities, All SCRATCH's other activities are also aimed at public benefit and trustees are confident that every project remains in line with our core purpose, as each project provides tangible services such as goods, advice, or volunteering opportunities and development. As the opportunity for new work arises, for example delivering services for Southampton City Council, we assess whether it's a good fit for what we already do and whether it's in line with our purposes.

All existing projects are monitored in terms of metrics: numbers of clients helped, amounts and quality of goods provided, speed of response to referrals, etc. Surveys are carried out to obtain feedback on specific areas, such as referral agents' views on our services, or how volunteers have benefitted from their experiences. Some of the most valuable information about how well we're doing comes in the comments from those we've helped.

FUNDRAISING

As well as providing paid for services for local authorities, SCRATCH also raises money using a range of methods, including direct interactions with funders, churches and businesses. It employs a professional fundraising company, Competitive Solutions Ltd, which is a member of the Chartered Institute of Fundraising, and which focuses, on our behalf, on approaching funding institutions such as The National Lottery. SCRATCH Senior Managers and Trustees hold a monthly virtual meeting with CSL staff to monitor existing fundraising bids and plan future ones: both sides work together to ensure that all proposed approaches to funders contain an accurate depiction of SCRATCH's activities and needs, while remaining securely in line with the charity's aims.

In the year 2023/24, professional fundraising costs were £33,198 and a total of £127,606 was raised.

SCRATCH's fundraising strategy does *not* involve methods where individuals are approached by phone, on the doorstep or in the street. Appeals—particularly for donations of goods—can be made via social media or our mailing list, but these are general and not targeted at individuals. There have been no complaints to us concerning fundraising.

FUTURE PLANS

The board holds an annual strategy event: at the most recent meeting it was decided—in the short term—to concentrate on the existing projects for providing relief for families and individuals in hardship, rather than take on new ventures which might stretch our resources or be less closely linked to our aims. Close collaboration with partners such as Southampton City Council and delivery of the key projects Furnish-to-Flourish, Discretionary Fund, Welfare Line and Christmas Complete will remain our core activity.

The Trustees review risks at every board meeting (usually six per year). The principal risk/uncertainty for SCRATCH has always concerned financial viability and for many years the charity lived a hand to mouth existence. To this end we have again contracted CSL, a professional fundraising company, to secure ongoing core funding for our projects. This was successful in the first two years of working together, especially in terms of National Lottery funding. However, as there is no guarantee that major income—such as the National Lottery grant or the Household Support Fund—will continue every year, we have also built up our reserves so that we can still deliver all our projects while we seek alternative funding streams.

Admin details – include names and addresses of:

- a. Auditor Knight Goodhead Limited, 7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire SO53 3DA
- b. Banks: -
 - Co-operative bank: P.O. Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
 - CAF: 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
 - Flagstone: 1st Floor, Clareville House 26-27 Oxendon Street London SW1Y 4EL

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

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

FINANCIAL REVIEW

The total income for the year was £1,094,723.

The total expenditure was £1,041,848.

The total funds at the year-end were £584,388, of which General Funds make up £412,723.

The Trustees' policy is that SCRATCH should hold sufficient reserves to allow it to continue operating even if there were to be a significant reduction in the level of giving and an increase in demand for its activities. The reserves policy has been revisited to cover the various operating costs which are involved in delivering our projects.

We continue to be grateful to various grant-making bodies and to the people of Southampton for their generous support for SCRATCH's poverty relief activities, a result of which 2023-24 saw an operating surplus. Reserves are therefore currently in excess of the minimum needed. However, SCRATCH will still need to raise significant ongoing funding in order for its expanded activities to be sustainable in the medium term and the reserves we carry give a window of opportunity in which to obtain this. The level of new funding that will be forthcoming is uncertain, but projections indicate that SCRATCH will use much of its current reserves in supporting its projects during the period in which the additional funding is being sought.

Approved by the board of trustees and signed on its behalf by:

Ann Laird

ANN LAIRD

Trustee

Dated: 11/11/24

Board of Directors

Ann Laird (Chair)	David Bartlett
Nicholas Warn	Robert Davis

Staff team as at 31 March 2024

Mike Smith – Senior Manager (Operations)
Annette Davis – Senior Manager (Resources)
Ian Dowdell – Furniture Manager
Paul Williams – Driver
Ian Arnold – Driver
Lizzie Osborne – Volunteer Manager
Lucy Taylor – Welfare Information Officer *
Kelly Beck – Welfare Information Officer *
Natasha Davis – Welfare Information Officer *
Lydia Roberts – Welfare Information Officer *
Becci Gough – Receptionist (part time)

* *job share*

SUPPORTED BY: -



Supported by



SCRATCH, 33 Mount Pleasant Industrial Estate, Southampton, SO14 0SP
Tel: 023 8077 3132 e-mail: reception@scratchcharity.co.uk www.scratchcharity.co.uk
Southampton City and Region Action to Combat Hardship is registered as a Limited Company, Number 03830305 Registered in Cardiff

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

Opinion

We have audited the financial statements of Southampton City and Region Action to Combat Hardship for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (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 March 2024, and of 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 of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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 12 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 auditor's report 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.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the company's 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the Annual Report, the trustees 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 they 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

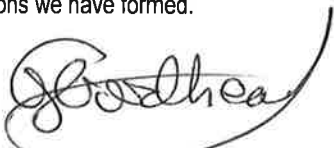
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Knight Goodhead Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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 auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.



CJ GOODHEAD FCA

Senior Statutory Auditor

Knight Goodhead Limited

Chartered Accountants and Statutory Auditors

7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA

Dated: 11 November 2024

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (including Income and expenditure account)

	Notes	Restricted funds £	Unrestricted funds £	2024 Total funds £	2023 Total funds £
INCOME					
Donations and legacies	3	59,355	58,290	117,645	151,469
Charitable activities	4	698,109	238,774	936,883	1,133,979
Fundraising income		-	28,908	28,908	28,501
Trading income	5	-	2,042	2,042	4,747
Other income			-	-	23
		<u>757,464</u>	<u>328,014</u>	<u>1,085,478</u>	<u>1,318,719</u>
Investment income		-	9,245	9,245	263
TOTAL INCOME		<u>757,464</u>	<u>337,259</u>	<u>1,094,723</u>	<u>1,318,982</u>
EXPENDITURE					
Charitable activities	6	756,502	285,346	1,041,848	1,131,814
TOTAL EXPENDITURE		<u>756,502</u>	<u>285,346</u>	<u>1,041,848</u>	<u>1,131,814</u>
NET INCOME					
FOR THE YEAR	7	962	51,913	52,875	187,168
Transfers between funds	14,15	(51,866)	51,866	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		<u>(50,904)</u>	<u>103,779</u>	<u>52,875</u>	<u>187,168</u>
FUNDS AT 1 APRIL 2023		<u>222,569</u>	<u>308,944</u>	<u>531,513</u>	<u>344,345</u>
FUNDS AT 31 MARCH 2024		<u><u>171,665</u></u>	<u><u>412,723</u></u>	<u><u>584,388</u></u>	<u><u>531,513</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in notes 14 and 15 to the financial statements.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

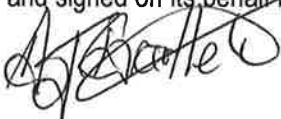
COMPANY NUMBER: 3830305

BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10		39,432		41,413
CURRENT ASSETS					
Stock		8,825		6,248	
Debtors	11	185,206		199,747	
Cash at bank and in hand		414,411		365,831	
		<u>608,442</u>		<u>571,826</u>	
CREDITORS: amounts falling due within one year	12	<u>(42,697)</u>		<u>(43,023)</u>	
NET CURRENT ASSETS			565,745		528,803
CREDITORS: amounts falling due in more than one year			<u>(20,789)</u>		<u>(38,703)</u>
NET ASSETS	16		<u>584,388</u>		<u>531,513</u>
FUNDS					
Restricted funds	14		171,665		222,569
Unrestricted funds					
General funds	15		412,723		308,944
Designated funds	15		-		-
TOTAL FUNDS			<u>584,388</u>		<u>531,513</u>

These accounts have been prepared in accordance with the special provisions of the Companies Act 2006 and FRS 102 relating to small entities.

Approved by the board of trustees on 11 November 2024
and signed on its behalf by



Trustee



SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	74,527	367,178
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		9,245	263
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of borrowing		(20,026)	(22,543)
Interest paid		(2,237)	(2,536)
Increase in loan finance		-	-
Fixed asset additions		(12,929)	-
NET CASH FLOW		<u>48,580</u>	<u>342,362</u>
Change in cash and cash equivalents in the period		48,580	342,362
Cash and cash equivalent at start of the period		<u>365,831</u>	<u>23,469</u>
Cash and cash equivalents at the end of the period	2	<u>414,411</u>	<u>365,831</u>

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net movement in funds for the period	52,875	187,168
Interest received	(9,245)	(263)
Depreciation	14,910	13,804
Profit on disposal	-	-
Decrease/(increase) in stock	(2,577)	11,152
Decrease/(increase) in debtors	14,541	140,895
(Decrease)/increase in creditors	4,023	14,422
Net cash flow from operating activities	<u>74,527</u>	<u>367,178</u>

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash at bank and in hand	<u>414,411</u>	<u>365,831</u>

3 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023	Cash flows	Other non- cash changes	At 31 March 2024
Cash at bank and in hand	365,831	48,580	-	414,411
Debt due within one year	(22,214)	23,902	(19,553)	(17,865)
Debt due after one year	(38,703)	-	17,914	(20,789)
	<u>304,914</u>	<u>72,482</u>	<u>(1,639)</u>	<u>375,757</u>

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

a) Accounting convention

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 FRS 102 (second edition - October 2019) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

b) Income

Donations and legacies are received by way of donations and gifts and is included in full in the statement of financial activities when received.

Revenue grants are shown in the Statement of Financial Activities in the year to which they relate and when the conditions of receipt have been complied with. Where the grant has to be matched to a different period the deferred element is deducted from incoming resources and carried forward in creditors.

Legacies are accounted for in the Statement of Financial Activities when receipt is probable, and their value can be measured with sufficient reliability.

c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Voluntary income costs and trading costs comprise the costs associated with attracting voluntary income and the costs of fundraising and trading.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Cost related to a particular activity are allocated directly, others are apportioned on an appropriate basis.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES (CONTINUED)

d) Operating leases

Rentals paid under operating leases are taken to the Statement of Financial Activities on a straight line basis over the lease term.

e) Tangible fixed assets

Assets that cost more than £500 are capitalised at cost price. Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value of the tangible assets over their estimated useful lives:

Leasehold improvements	25% straight line
Motor vehicles	25% reducing balance
Plant and machinery	25% reducing balance
Computer equipment	33% straight line

f) Stock

Stocks held at the year end for distribution are stated at fair value. Donated stock is not valued but recognised in income and expenditure when the item is distributed.

g) Funds

Unrestricted funds are donations and other incoming resources receivable or generated for charitable purposes.

Restricted funds represent grants and donations which are allocated by the donor for specific purposes. Expenditure which meets these criteria is charged to the appropriate fund.

h) Financial instruments

The charity only has financial assets and financial 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.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

i) Donated goods

The value to the charity of donated goods are recognised in donations when the item is distributed, with an equivalent amount recognised as charitable expenditure.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 23 August 1999 in the United Kingdom and was registered on 24 November 1999 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Unit 33 Mount Pleasant Industrial Estate, Mount Pleasant Road, Southampton, SO14 0SP.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

3 DONATIONS AND LEGACIES

	Restricted funds £	Unrestricted funds £	2024 Total £	2023 Total £
<i>Donations and similar income</i>				
Gift aided donations	-	30,102	30,102	32,352
Non gift aided donations	2,841	20,620	23,461	27,823
Gift aid recoverable	-	7,568	7,568	7,569
Donated goods for Furnish to Flourish	56,514	-	56,514	83,725
	<u>59,355</u>	<u>58,290</u>	<u>117,645</u>	<u>151,469</u>

4 CHARITABLE ACTIVITIES INCOME

Grants and contracts	698,109	33,500	731,609	961,274
Furniture charges	-	145,195	145,195	114,653
White goods charges	-	46,847	46,847	43,018
Removal charges	-	10,173	10,173	11,540
Delivery charges	-	3,059	3,059	3,494
	<u>698,109</u>	<u>238,774</u>	<u>936,883</u>	<u>1,133,979</u>

5 TRADING INCOME

Pallet furniture sales	-	100	100	150
Shop sales	-	1,942	1,942	4,597
	<u>-</u>	<u>2,042</u>	<u>2,042</u>	<u>4,747</u>

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

6 EXPENDITURE	Restricted funds	Unrestricted funds	Total 2024	Total 2023
	£	£	£	£
COSTS DIRECTLY ALLOCATED TO ACTIVITIES				
Wages and salaries	237,835	37,958	275,793	254,588
Donated furniture costs	56,514	-	56,514	83,725
Fundraising costs	-	33,198	33,198	57,305
Basic package equipment, beds and microwaves	59,685	-	59,685	30,928
Electric top up	227,105	-	227,105	374,931
White goods purchases	172,654	-	172,654	153,180
Christmas expenses	2,709	14,769	17,478	19,262
Motor expenses	-	26,326	26,326	25,874
	<u>756,502</u>	<u>112,251</u>	<u>868,753</u>	<u>999,793</u>
SUPPORT COSTS ALLOCATED TO ACTIVITIES				
Rent	-	47,280	47,280	48,570
Water and rates	-	8,027	8,027	8,481
Insurance	-	12,123	12,123	4,176
Light and heat	-	17,389	17,389	9,602
Repairs and maintenance	-	14,802	14,802	12,480
Office costs	-	2,194	2,194	1,523
PPS	-	7,832	7,832	10,209
IT costs	-	8,185	8,185	1,778
Accountancy	-	8,441	8,441	8,798
Legal and professional	-	7,000	7,000	-
Travel and subsistence	-	15,148	15,148	5,798
Training costs	-	5,842	5,842	3,022
Sundry	-	35	35	135
Interest charges	-	2,237	2,237	2,536
Bank/card charges	-	1,650	1,650	1,109
Depreciation	-	14,910	14,910	13,804
	<u>-</u>	<u>173,095</u>	<u>173,095</u>	<u>132,021</u>
TOTAL EXPENDITURE	<u><u>756,502</u></u>	<u><u>285,346</u></u>	<u><u>1,041,848</u></u>	<u><u>1,131,814</u></u>

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

7 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:	2024	2023
	£	£
Depreciation	14,910	13,804
Independent examination fee	-	2,538
Auditors' remuneration:		
- audit	5,300	5,000
- other services	3,141	1,260
	<u>3,141</u>	<u>1,260</u>

8 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs were as follows:	2024	2023
	£	£
Salaries and wages	251,852	231,328
Social security costs	15,827	15,372
Pension	8,114	7,888
	<u>275,793</u>	<u>254,588</u>

No employee earned more than £60,000 during this or the prior year.

At the year end there were outstanding pension contributions payable of £1,463 (2023: £1,484). Total pension contributions of £6,914 (2023: £7,888) were paid by the charity and are included in the SOFA.

Key management comprises two individuals who were paid a total of £75,235 (2023: £79,131 to two individuals).

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

	2024	2023
	No.	No.
Employees	<u>11</u>	<u>11</u>

9 TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10 TANGIBLE FIXED ASSETS

	Leasehold improvements £	Computer equipment £	Motor vehicles £	Plant and machinery £	Total £
COST OR VALUATION					
At 1 April 2023	-	11,072	72,268	27,369	110,709
Additions in year	2,410	9,024	-	1,495	12,929
At 31 March 2024	2,410	20,096	72,268	28,864	123,638
DEPRECIATION					
At 1 April 2023	-	10,310	31,617	27,369	69,296
Charge for the year	603	3,771	10,163	374	14,910
At 31 March 2024	603	14,081	41,780	27,743	84,206
NET BOOK VALUE					
At 31 March 2024	1,807	6,016	30,488	1,121	39,432
At 1 April 2023	-	762	40,651	-	41,413

11 DEBTORS

	2024 £	2023 £
Trade debtors	73,426	109,206
Prepayments and accrued income	38,324	23,880
VAT recoverable	6,483	-
Other debtors	66,974	66,661
	185,206	199,747

12 CREDITORS: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,984	8,988
Other taxation and social security	4,365	4,077
Bank loans	17,865	22,214
Accruals and deferred income	13,020	6,260
Other creditors	1,463	1,484
	42,697	43,023

Included within bank loans is £7,833 relating to vehicles under a hire purchase agreement. The loan is secured on this asset.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

13 CREDITORS: amounts falling due in more than one year

	2024	2023
	£	£
Bank loans	<u>20,789</u>	<u>38,703</u>

14 RESTRICTED FUNDS

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Household Support Fund	222,569	518,658	(517,696)	(51,866)	171,665
Furnish to Flourish (Dorcas Project)	-	88,492	(88,492)	-	-
Christmas Complete	-	2,709	(2,709)	-	-
National Lottery - Furnish to Flourish	-	127,605	(127,605)	-	-
Welfare Support Project	-	20,000	(20,000)	-	-
	<u>222,569</u>	<u>757,464</u>	<u>(756,502)</u>	<u>(51,866)</u>	<u>171,665</u>

Purposes of restricted funds

Household Support Fund

Provision of a referral processing hub for the Southampton Household Support Fund.

Furnish to Flourish (Dorcas Project)

Provides good quality furniture and household items

Christmas Complete

Provides toys and gifts for children and young people who otherwise might go without presents

National Lottery - Furnish to Flourish

Specific funding provided by the National Lottery to help provide furniture and household items.

Welfare Support Project

Provision of a welfare line and referral hub including the sourcing of items and administration of the Local welfare Provision Discretionary Fund.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

15 UNRESTRICTED FUNDS

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	308,944	337,259	(285,346)	51,866	412,723
Total unrestricted funds	<u>308,944</u>	<u>337,259</u>	<u>(285,346)</u>	<u>51,866</u>	<u>412,723</u>

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	General funds £	Total funds £
<i>Year ended 31 March 2024</i>			
Tangible fixed assets	-	39,432	39,432
Stock	-	8,825	8,825
Debtors	132,832	52,374	185,206
Cash at bank and in hand	47,821	366,590	414,411
Creditors	(8,988)	(33,709)	(42,697)
Creditors falling due in more than one year	-	(20,789)	(20,789)
NET ASSETS	<u>171,665</u>	<u>412,723</u>	<u>584,388</u>

	Restricted funds £	General funds £	Total funds £
<i>Year ended 31 March 2023</i>			
Tangible fixed assets	-	41,413	41,413
Stock	-	6,248	6,248
Current assets	173,299	26,448	199,747
Cash at bank and in hand	58,258	307,573	365,831
Creditors	(8,988)	(34,035)	(43,023)
Creditors falling due in more than one year	-	(38,703)	(38,703)
NET ASSETS	<u>222,569</u>	<u>308,944</u>	<u>531,513</u>

17. TRUSTEE EXPENSES

None of the trustees were reimbursed expenses during this or the prior year. No trustee received any remuneration in the current or prior year.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

18. OPERATING LEASE COMMITMENTS

At 31 March 2024, the charity had total commitments under non-cancellable operating leases, due as follows:

	2024	2023
	£	£
Within one year	61,490	1,490
Between one to two years	61,490	1,490
Between two and five years	170,373	1,863
	<u>293,353</u>	<u>4,843</u>

19 RELATED PARTY TRANSACTIONS

There were no related party transactions in this or the prior year.

20 DONATED GOODS

The charity receives significant donations from the public of furniture to support the Furnish to Flourish (formerly Dorcas) project. These donations have been valued at £56,514 (2023: £83,725) and are included within both income and expenditure in the Statement of Financial Activities.

21 POST BALANCE SHEET EVENTS

Post year end, HMRC confirmed that the charitable company would be awarded a VAT repayment of £180,657 relating to the period ended 30 September 2023, as a result of retrospectively registering for VAT.

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Restricted funds £	Unrestricted funds £	2023 Total funds £
INCOME			
Donations and legacies	89,436	62,033	151,469
Charitable activities	941,772	192,207	1,133,979
Fundraising income	-	28,501	28,501
Trading income	-	4,747	4,747
Other income	-	23	23
	<u>1,031,208</u>	<u>287,511</u>	<u>1,318,719</u>
Investment income	-	263	263
TOTAL INCOME	<u>1,031,208</u>	<u>287,774</u>	<u>1,318,982</u>
EXPENDITURE			
Charitable activities	862,292	269,522	1,131,814
TOTAL EXPENDITURE	<u>862,292</u>	<u>269,522</u>	<u>1,131,814</u>
NET INCOME FOR THE YEAR	168,916	18,252	187,168
Transfers between funds	(80,364)	80,364	-
NET MOVEMENT IN FUNDS FOR THE YEAR	<u>88,552</u>	<u>98,616</u>	<u>187,168</u>
FUNDS AT 1 APRIL 2022	<u>134,017</u>	<u>210,328</u>	<u>344,345</u>
FUNDS AT 31 MARCH 2023	<u>222,569</u>	<u>308,944</u>	<u>531,513</u>

SOUTHAMPTON CITY AND REGION ACTION TO COMBAT HARDSHIP

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

23 PRIOR YEAR FUND MOVEMENTS

RESTRICTED FUNDS

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Household Support Fund	134,017	803,640	(634,724)	(80,364)	222,569
Furnish to Flourish (Dorcas Project)	-	135,565	(135,565)	-	-
Christmas Complete	-	9,237	(9,237)	-	-
National Lottery - Furnish to Flourish	-	62,766	(62,766)	-	-
Welfare Support Project	-	20,000	(20,000)	-	-
	<u>134,017</u>	<u>1,031,208</u>	<u>(862,292)</u>	<u>(80,364)</u>	<u>222,569</u>

UNRESTRICTED FUNDS

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
General funds	<u>210,328</u>	<u>287,774</u>	<u>(269,522)</u>	<u>80,364</u>	<u>308,944</u>
Total unrestricted funds	<u><u>210,328</u></u>	<u><u>287,774</u></u>	<u><u>(269,522)</u></u>	<u><u>80,364</u></u>	<u><u>308,944</u></u>