

REGISTERED COMPANY NUMBER: 02241670 (England and Wales)  
REGISTERED CHARITY NUMBER: 801043

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
CHELTENHAM HOUSING AID CENTRE**

Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

**CHELTENHAM HOUSING AID CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**CHELTENHAM HOUSING AID CENTRE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

<b>TRUSTEES</b>	T P Cadogan G W Ford Mrs H M Langford Mrs P M Thornton Administrator (resigned 31.3.22) Miss C While Retired (resigned 31.3.22) Ms P A Chosson Reverend R J Wright A C Machin Ms S F Bennett
<b>COMPANY SECRETARY</b>	Mrs H M Langford
<b>REGISTERED OFFICE</b>	31 Prestbury Road Cheltenham Gloucestershire GL52 2PP
<b>REGISTERED COMPANY NUMBER</b>	02241670 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	801043
<b>INDEPENDENT EXAMINER</b>	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 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 March 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The main objects of the charity, according to its Memorandum & Articles, as amended by special resolution dated 27 April 2015, are the relief of poverty for the benefit of predominantly the inhabitants of Gloucestershire generally and the Borough of Cheltenham in particular ("the Area of Benefit") by the provision of advice and assistance on matters relating to housing, benefits and financial and debt management amongst persons living or working in the Area of Benefit who have need of such assistance because of their homelessness, adverse living conditions, financial circumstance or any other cause.

**Significant activities**

Cheltenham Housing Aid Centre ("CHAC") has a wide range of policies to enable its service to be provided fairly and professionally, including, in particular, an equal opportunities policy in respect of access for clients and the recruitment of staff and volunteers.

CHAC is party to a wide range of local forums for the improvement of working practice, to promote the Centre's and clients' interests, to improve communications and to assist in the development of initiatives for improving the lives of people in Cheltenham.

**Public benefit**

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out above under 'Objectives and activities' and below under 'Achievement and performance'.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This year was again affected by the Covid 19 pandemic.

Nationally the restrictions on many areas of working and on individual persons were beginning to be lifted in April 2021 but they were not generally removed and replaced by recommendations until mid-July that year. Other restrictions/recommendations were then to follow in response to new variants of the virus emerging.

The temporary restrictions, including suspending face-to-face meetings with clients, which the Board had introduced for the safety of its staff, our clients and other visitors, had to be continued into the year under review. Staff advised and assisted clients by telephone and e-mail. Forums and meetings with partner charities continued via Zoom.

These unavoidable changes in how we care for our clients have not necessarily always been easy or convenient for the clients or the staff. There has, however, been no lessening of the quality of our service to our clients, many of whom have particularly complex needs and rely on our specific professional skills and care.

The Board decided to support our work again by applying monies from the charity's reserves directly towards service delivery.

We could not provide our vital services without the continued support of the various statutory and charitable bodies listed elsewhere. The Board wishes to record its grateful thanks to all donors and funders for their generous support.

Special thanks are due to those who gave us grants towards our core costs, which enabled us to offer general assistance to all vulnerable people in housing need throughout the difficult period of the pandemic rather than having to concentrate on people with particular needs.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities - continued**

The Board also wishes to acknowledge the dedicated, professional work of its staff, who have maintained the highest quality of service provision through very challenging times.

Two long serving members of the Board did not seek re-election at the end of the year. The Board wishes to place on record its thanks to Mrs Pat Thornton and Ms Carol While for their valued contribution over many years to the work of the charity.

**FINANCIAL REVIEW**

**Financial performance**

The Board is pleased to report a surplus this year. The trustees acknowledge and thank all donors and funders during the year, the majority of whom are listed later in the attached financial statements.

In a similar fashion to last year, work continues on obtaining a broader funding base to enable continued operations. Where appropriate, CHAC continues to engage external service providers to assist with strategic decision making.

**Reserves policy**

The charity continues to support its ongoing activities from accumulated reserves. £40,000 of our reserves have been designated for this purpose, an increase of £10,000 over last year.

The designated fund to cover possible future repairs to our office premises and work potentially required to any new premises remains constant at £25,000.

**Going concern**

The trustees continue to consider it appropriate to prepare the financial statements on a going concern basis. The income of the charity arises from grants from a number of donors, and regular funding applications are made by the charity.

At the time of signing this report, the reserves, together with expected donations, are sufficient to cover the running costs for at least a further twelve months.

**FUTURE PLANS**

The board remains committed to ensuring current projects continue. The board continues to work to identify additional areas of unmet need where CHAC has the professional skills to help and to seek appropriate funding to address those needs.

At the end of the year our landlord notified us that it intended to sell the office which has been our Centre since the charity was established and not to offer us a new tenancy at the end of our current term. Securing new premises will be a major task for the new financial year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its revised Memorandum and Articles adopted by Special Resolution on 27 April 2015, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The power to appoint new trustees is vested in the current board of trustees.

**Organisational structure**

The charity is managed by a board of trustees, who are no less than four and no more than thirteen in number.

**Related parties**

The charity has key working relationships with Cheltenham Borough Council, Cheltenham Borough Homes, resident social landlords, social services and the probation service, Citizen's Advice Bureau, Caring for Communities and People, Change Grow Live, Home Group and P3.

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Cheltenham Housing Aid Centre 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.

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 26 September 2022 and signed on its behalf by:

Mrs H M Langford - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHELTENHAM HOUSING AID CENTRE**

**Independent examiner's report to the trustees of Cheltenham Housing Aid Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Roger Downes FCA  
ICAEW  
Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

26 September 2022

**CHELTENHAM HOUSING AID CENTRE**

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,049	-	2,049	2,941
<b>Charitable activities</b>					
Charitable		84,010	-	84,010	99,259
Investment income	3	-	-	-	57
Other income	5	10,447	-	10,447	33,316
<b>Total</b>		<u>96,506</u>	<u>-</u>	<u>96,506</u>	<u>135,573</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable	6	71,378	19,760	91,138	99,892
<b>NET INCOME/(EXPENDITURE)</b>		25,128	(19,760)	5,368	35,681
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		75,363	19,760	95,123	59,441
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>100,491</u>	<u>-</u>	<u>100,491</u>	<u>95,122</u>

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1	75,363	75,363
Carried forward	<u>75,362</u>	<u>75,362</u>
Difference	<u>(1)</u>	<u>(1)</u>

Post to relevant accounts (see ICHA chart of accounts for further details)

**CHELTENHAM HOUSING AID CENTRE (REGISTERED NUMBER: 02241670)**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	2,005	-	2,005	-
<b>CURRENT ASSETS</b>					
Debtors	14	651	-	651	2,367
Cash at bank and in hand		<u>139,340</u>	-	<u>139,340</u>	<u>131,620</u>
		139,991	-	139,991	133,987
<b>CREDITORS</b>					
Amounts falling due within one year	15	(41,505)	-	(41,505)	(38,865)
<b>NET CURRENT ASSETS</b>		<u>98,486</u>	<u>-</u>	<u>98,486</u>	<u>95,122</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		100,491	-	100,491	95,122
<b>NET ASSETS FUNDS</b>	16	<u>100,491</u>	<u>-</u>	<u>100,491</u>	<u>95,122</u>
Unrestricted funds:					
General fund				35,491	20,362
Building Reserve				25,000	25,000
Continuation of Core Services				<u>40,000</u>	<u>30,000</u>
				<u>100,491</u>	<u>75,362</u>
Restricted funds				-	<u>19,760</u>
<b>TOTAL FUNDS</b>				<u>100,491</u>	<u>95,122</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION - continued  
31 MARCH 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 September 2022 and were signed on its behalf by:

G W Ford - Trustee

T P Cadogan - Trustee

## CHELTENHAM HOUSING AID CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 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 2019)', 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.

The charitable company relies on external funding to cover its core costs and, despite having built up reserves in recent years, it continues to seek new and extended funding for that purpose. In the past twelve months and since the year-end, the charitable company has continued the provision of core charitable activities out of a combination of current funding and accumulated reserves.

The Board is aware that reserves are of a finite amount and that they cannot continue the current policy forever. They have set aside a provision to cover the costs of redundancies in the event that core activities are brought to an end. The Board has also considered the funding requirements for a period of more than twelve months from the date of approval of these financial statements and concluded that they have and/or will be able to generate sufficient funding to continue operations through that period. As a result of these conclusions, the Board considers the charitable company to be a going concern and has prepared the financial statements on that basis.

##### **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.

Donations, trading and investment income are recognised on receipt.

Grant income is recognised on receipt unless there is a future obligation to deliver services against that income, in which case it is recognised when those services are delivered.

##### **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.

##### **Tangible fixed assets**

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

Fixtures and fittings                      - 33% on cost

##### **Taxation**

As a recognised charity, the charitable company is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

##### **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.

**CHELTENHAM HOUSING AID CENTRE**

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

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

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

**Pension costs and other post-retirement benefits**

The charitable company makes contributions into personal pension schemes of employees, all of which are defined contribution schemes. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.22	31.3.21
	£	£
Donations	<u>2,049</u>	<u>2,941</u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>-</u>	<u>57</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.22	31.3.21
	Charitable	£	£
Grants		<u>84,010</u>	<u>99,259</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Barnwood Trust	20,000	5,000
Peoples Postcode Lottery	19,760	-
Gloucestershire County Council	13,750	23,510
National Benevolent Charity	10,000	-
Gloucestershire Community Foundation	5,000	17,500
29 May 1961 Trust	5,000	5,000
Albert Hunt Trust	5,000	-
The Henry Smith Charity	3,000	-
Cheltenham Borough Council	2,000	12,000
The Langtree Trust	500	500
The National Lottery Community Fund	-	28,582
Thirty Percy	-	5,000
Charles Irving Charitable Trust	-	1,000
The Dent Brocklehurst Family Charitable Trust	-	1,000
Garfield Weston Foundation	-	167
	<u>84,010</u>	<u>99,259</u>

**CHELTENHAM HOUSING AID CENTRE**

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

**5. OTHER INCOME**

	31.3.22	31.3.21
	£	£
Room hire, stamps etc.	-	1,148
Government grants	<u>10,447</u>	<u>32,168</u>
	<u>10,447</u>	<u>33,316</u>

Government grants represent claims under the Coronavirus Jobs Retention Scheme.

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable	<u>88,720</u>	<u>2,418</u>	<u>91,138</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.22	31.3.21
	£	£
Staff costs	72,105	77,009
Rent	8,000	8,000
Rates and water	198	169
Insurance	754	1,393
Light and heat	228	1,843
Office costs	3,839	2,515
Repairs & maintenance	2,203	-
Subscriptions and licences	374	3,879
Welfare	-	20
Bank charges	350	99
Depreciation	669	-
	<u>88,720</u>	<u>94,927</u>

**8. SUPPORT COSTS**

	Governance costs £
Charitable	<u>2,418</u>

**CHELTENHAM HOUSING AID CENTRE**

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

**8. SUPPORT COSTS - continued**

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

**Governance costs**

	31.3.22	31.3.21
	Charitable	Total
	£	activities
	£	£
Accountancy fees	1,618	1,512
Bookkeeping and payroll costs	800	3,453
	<u>2,418</u>	<u>4,965</u>

**9. NET INCOME/(EXPENDITURE)**

There are no unusual items of expenditure to report under this heading.

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**11. STAFF COSTS**

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

	31.3.22	31.3.21
Employees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,941	-	2,941
<b>Charitable activities</b>			
Charitable	37,667	61,592	99,259
Investment income	57	-	57
Other income	33,316	-	33,316
<b>Total</b>	<u>73,981</u>	<u>61,592</u>	<u>135,573</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	54,858	45,034	99,892
<b>NET INCOME</b>	19,123	16,558	35,681

**CHELTENHAM HOUSING AID CENTRE**

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	(322)	322	-
Net movement in funds	<u>18,801</u>	<u>16,880</u>	<u>35,681</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	56,561	2,880	59,441
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>75,362</u></u>	<u><u>19,760</u></u>	<u><u>95,122</u></u>

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2021	1,855
Additions	<u>2,674</u>
At 31 March 2022	<u>4,529</u>
<b>DEPRECIATION</b>	
At 1 April 2021	1,855
Charge for year	<u>669</u>
At 31 March 2022	<u>2,524</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u><u>2,005</u></u>
At 31 March 2021	<u><u>-</u></u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	-	1,605
Prepayments	<u>651</u>	<u>762</u>
	<u><u>651</u></u>	<u><u>2,367</u></u>

**CHELTENHAM HOUSING AID CENTRE**

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

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade creditors	-	436
Other creditors	31,175	30,597
Accrued expenses	3,330	4,082
Income in advance	7,000	3,750
	<u>41,505</u>	<u>38,865</u>

Other creditors includes a reserve for potential redundancies in the event of cessation of core services.

Income in advance represents grant income received during the financial year, which relates specifically to periods after the year-end date.

**16. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	20,363	25,128	(10,000)	35,491
Building Reserve	25,000	-	-	25,000
Continuation of Core Services	30,000	-	10,000	40,000
	<u>75,363</u>	<u>25,128</u>	<u>-</u>	<u>100,491</u>
<b>Restricted funds</b>				
Gloucestershire County Council - Covid Prevention Grant Fund	19,760	(19,760)	-	-
<b>TOTAL FUNDS</b>	<u>95,123</u>	<u>5,368</u>	<u>-</u>	<u>100,491</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	96,506	(71,378)	25,128
<b>Restricted funds</b>			
Gloucestershire County Council - Covid Prevention Grant Fund	-	(19,760)	(19,760)
<b>TOTAL FUNDS</b>	<u>96,506</u>	<u>(91,138)</u>	<u>5,368</u>

**CHELTENHAM HOUSING AID CENTRE**

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

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	16,561	19,123	(15,322)	20,362
Building Reserve	20,000	-	5,000	25,000
Continuation of Core Services	20,000	-	10,000	30,000
	<u>56,561</u>	<u>19,123</u>	<u>(322)</u>	<u>75,362</u>
<b>Restricted funds</b>				
Doorway Project	-	(3,202)	3,202	-
Lloyds Foundation	2,880	-	(2,880)	-
Gloucestershire County Council - Covid Prevention Grant Fund	-	19,760	-	19,760
	<u>2,880</u>	<u>16,558</u>	<u>322</u>	<u>19,760</u>
<b>TOTAL FUNDS</b>	<u>59,441</u>	<u>35,681</u>	<u>-</u>	<u>95,122</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,981	(54,858)	19,123
<b>Restricted funds</b>			
Doorway Project	41,832	(45,034)	(3,202)
Gloucestershire County Council - Covid Prevention Grant Fund	19,760	-	19,760
	<u>61,592</u>	<u>(45,034)</u>	<u>16,558</u>
<b>TOTAL FUNDS</b>	<u>135,573</u>	<u>(99,892)</u>	<u>35,681</u>

**Details of Restricted Funds**

**Lloyds Foundation**

This funding was to engage a fundraiser to seek possible organisations to support the charity via donations. The unspent balance was released to general funds in 2020-21.

**Doorway Project**

This provides advice and assistance to people in housing need, who also have drug or alcohol issues. The funding was fully spent in 2020-21.

**Gloucestershire County Council - Covid Prevention Grant Fund**

To support the charity through the pandemic.

**CHELTENHAM HOUSING AID CENTRE**

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

**16. MOVEMENT IN FUNDS - continued**

**Details of Designated Funds**

**Building Reserve**

To cover future major repairs to the office building and for work potentially needed to any new office premises.

**Continuation of Core Services**

To enable the charity to continue the provision of core services in the absence of external funding.

**Transfers between funds**

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:-

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and

ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

**17. CONTINGENT LIABILITIES**

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.