



BELL & COMPANY
CHARTERED ACCOUNTANTS

CHURCHES ACTION FOR THE HOMELESS
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2004

Charity Registration No.SC021740

Company Registration No. 145621 (Scotland)



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Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants of Scotland

CHURCHES ACTION FOR THE HOMELESS

COMPANY INFORMATION

Directors	Brian Foley	(Appointed 25 March 2004)
	Mary Carroll MBE	
	Vivian Mason	
	John Angus	(Appointed 25 March 2004)
	Desmond Finch	(Appointed 25 March 2004)
	John Flynn	(Appointed 25 March 2004)
	Ruth Harris	(Appointed 25 March 2004)
	Frances Hendry	(Appointed 25 March 2004)
	Linda Kennedy	(Appointed 25 March 2004)
William Lynch	(Appointed 25 March 2004)	

Secretary	McCash & Hunter
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Company number	145621
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Charity number	SC021740
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Registered office	Moray House 39 St John Street Perth PH1 5HQ
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Auditors	Bell & Company Moray House 39 St John Street Perth PH1 5HQ
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Business address	5 Back Wynd Bridgend Perth PH2 7DZ
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Bankers	Bank of Scotland 10-16 King Edward Street Perth PH1 5UT
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Solicitors	McCash & Hunter 25 South Methven Street Perth PH1 5ES
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CHURCHES ACTION FOR THE HOMELESS

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CHURCHES ACTION FOR THE HOMELESS

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2004

The directors of the charity present their report and audited financial statements for the year ended 30 September 2004.

They have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued October 2000 in preparing the report and financial statements of the charity.

Churches Action for the Homeless (CATH) is a private company limited by guarantee and recognised by the Inland Revenue for charitable purposes. It is governed by a Memorandum and Articles of Association. Its objects are to relieve homelessness and poor housing and to improve the conditions of life and generally aid the development of persons who are homeless or who live in poor and sub-standard housing in Perth and Kinross District. There have been no changes in its objects since the last annual report.

The management committee which includes the directors makes the decisions on behalf of the organisation. Various sub-committees operate from time to time as the need arises.

Principal activities and development

The principal activities of the company continue to be the provision of food and shelter for the homeless in Perth and Kinross district through the Day Centre and night shelter through the Hostels together with assistance in resettlement both in accommodation and training for employment or further education.

CATH is a progressive local charity successful in achieving positive outcomes for homeless people and those at risk of becoming homeless. CATH has continued to be effective in responding to the needs of homeless people in Perth and Kinross. These services have been provided through our staff, volunteers and other support from Perth and Kinross Council, the Rough Sleepers Initiative, New Futures fund Initiative, and the many hundreds of other individuals, churches, organisations, businesses and trusts.

We have continued to maintain and develop our services over the last twelve months:

Accommodation:

****Positive Supporting People Review and continue to receive funding.**

****Successful literacy initiative for service users at Hostel.**

****Improved living conditions in Hostels as a result of investment.**

****Adopted aims and objectives of Care Commission which has raised the standards of support for all service users.**

****Outreach continues to work with and access mainstream agencies for the most difficult to reach individuals.**

****Increased access to private sector properties through our rent deposit scheme.**

Day Centre:

****Obtained funding to enable us to build and develop the Youth Service.**

****Continued to develop the Adult Literacy Project and publish a book.**

****Outstanding financial result from our annual Charity Shop**

CHURCHES ACTION FOR THE HOMELESS

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2004

New Futures:

****Continued success for young people in the Get Ready for Work Programme enabled them to access education and successfully achieve ASDAN awards.**

****Developing our training facilities in Woodwork, Construction, Painting and Decorating, Electrical and Gardening to further secure contracts and enhance employability skills.**

****Steady increase in service users attending.**

The Organisation as a whole:

****Contributed to the development of local strategies.**

****Maintained and developed financial and other support from churches, trusts, businesses, schools and individuals.**

****Developed staff training programmes towards attaining SVQ's.**

Financial strategy

This has been a year of further progress. The organisation has made a surplus for this financial year. It is generally accepted that maintaining reserves of three to six months operational costs is appropriate. In this respect the organisation continues to meet this criteria. Nevertheless, this does not allow us to respond as quickly as we would like when new needs are identified eg increasing homelessness in young people. In this instance we are dependent upon fundraising and securing funding from existing supporters.

A significant proportion of our current income comes from or through the local authority. Our other income is short term and sometimes for a specific period.

Risk management

The organisations internal control processes ensure that key risks are identified and managed. The risk that is most significant is that CATH is totally dependent on others for funding. Consequently all our work is at risk at any time.

Nevertheless CATH has a good reputation for delivering a good service and therefore an attractive provider of services in this field. Also we continue to invest resources heavily in fundraising to enable some of our projects to continue and develop. We have a good record of attracting funders from a variety of sources and we need to build on that.

Some of our work is performed in difficult environments. It is essential to be able to demonstrate effective procedures for the management of the health and safety. Good safety procedures are important to protect staff, minimise consequential costs arising from accidents, control insurance expenses and safeguard the reputation of the organisation. In this instance we have engaged the services of a qualified Health and Safety Consultant.

Notwithstanding the secured funding for a significant proportion of our work, failure to maintain costs at budgeted capacity may cause the funding to be inadequate to support the largely fixed cost base. Actual costs are monitored on a monthly basis to ensure that any income shortfalls are identified and acted upon as soon as possible.

CHURCHES ACTION FOR THE HOMELESS

DIRECTORS' REPORT (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2004**

The directors attach particular importance to the value of training for staff at all levels of the organisation. In addition to a formal induction programme for all staff, skills training is provided to enable staff to safely and efficiently undertake their duties and to ensure we meet our responsibilities legally and for our funders.

We have sufficient reserves to continue to fund our operations at the current funding levels. However this does not allow us to develop new services as a need is identified. Also we rely heavily on the unstinting efforts of volunteers for the management and running of the organisation.

Results for the year

The net incoming resources for the year amounted to £34,369 (2003 outgoing £9,054). The balance sheet indicates that the charity has good cash reserves and the directors are of the opinion that the state of affairs of the company are satisfactory.

Directors

The following directors have held office since 1 October 2003:

Brian Foley	(Appointed 25 March 2004)
Mary Carroll MBE	
Vivian Mason	
John Angus	(Appointed 25 March 2004)
Desmond Finch	(Appointed 25 March 2004)
John Flynn	(Appointed 25 March 2004)
Ruth Harris	(Appointed 25 March 2004)
Frances Hendry	(Appointed 25 March 2004)
Linda Kennedy	(Appointed 25 March 2004)
William Lynch	(Appointed 25 March 2004)
Colin McGaffney	(Resigned 25 March 2004)

Auditors

In accordance with section 385 of the Companies Act 1985, a resolution proposing that Bell & Company be reappointed as auditors of the company will be put to the Annual General Meeting.

CHURCHES ACTION FOR THE HOMELESS

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2004

Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and the incoming resources and application of resources, including the net income or expenditure of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the 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 VII of the Companies Act 1985 relating to small companies.

By order of the board



Brian Foley

Director

17 January 2005

CHURCHES ACTION FOR THE HOMELESS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHURCHES ACTION FOR THE HOMELESS

We have audited the financial statements of Churches Action for the Homeless on pages 6 to 13 for the year ended 30 September 2004. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors

As described in the statement of directors' responsibilities on page 4 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

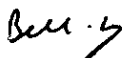
Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 30 September 2004 and of its incoming resources and application of resources, including its income and expenditure for the year then ended and have been properly prepared in accordance with the Companies Act 1985.


Bell & Company

Chartered Accountants
Registered Auditor

16 February 2005

Moray House
39 St John Street
Perth
PH1 5HQ

CHURCHES ACTION FOR THE HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2004

		2004	2004	2004	2003
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds		
		£	£	£	£
Incoming resources	2				
Kitchen and laundry donations		5,164	-	5,164	6,579
Individual projects grant		3,435	420	3,855	-
CATH 500/gift aid donations including tax reclaim		10,729	-	10,729	12,630
Other donations		21,454	1,924	23,378	29,353
Fund raising		16,511	-	16,511	12,052
Membership		300	-	300	-
Grant income		314,168	-	314,168	248,697
RSI reimbursements		371,169	-	371,169	271,040
Daily charges		21,648	-	21,648	12,701
Big Issue commission		2,442	-	2,442	2,419
Housing benefit		158,876	-	158,876	259,555
New Deal		1,005	-	1,005	2,326
Bequests, legacies and trust income		5,927	-	5,927	13,361
THB nutrition project		1,807	-	1,807	3,747
Adult literacies Project		-	24,283	24,283	24,039
Go project		-	11,745	11,745	9,790
Homeless strategy		-	30,427	30,427	28,542
Student Placement		2,390	-	2,390	1,780
Supporting People Grant		459,073	-	459,073	204,466
Prince's Trust		-	12,326	12,326	-
Get ready for work		24,038	-	24,038	-
Interest receivable and similar income		14,173	-	14,173	8,063
Total incoming resources		1,434,309	81,125	1,515,434	1,151,140
Resources expended					
Direct charitable expenditure		(1,191,273)	(81,125)	(1,272,398)	(1,030,865)
Fund raising expenses		(3,026)	-	(3,026)	(2,039)
Management and administration		(205,641)	-	(205,641)	(127,290)
Total resources expended	3	(1,399,940)	(81,125)	(1,481,065)	(1,160,194)
Net incoming/(outgoing) resources before transfers		34,369	-	34,369	(9,054)
Transfers between funds		4,228	(4,228)	-	-
Fund balances at 1 October 2003		267,302	157,178	424,480	433,534
Fund balances at 30 September 2004	8	305,899	152,950	458,849	424,480

The departmental income and expenditure accounts on pages 14 to 20 show a detailed breakdown of expenditure.

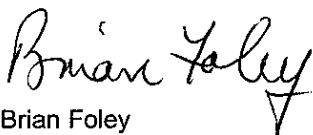
CHURCHES ACTION FOR THE HOMELESS

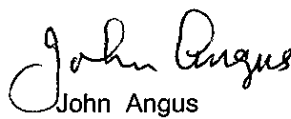
BALANCE SHEET AS AT 30 SEPTEMBER 2004

	Notes	2004 £	£	2003 £	£
Fixed assets					
Tangible assets	4		221,299		229,679
Current assets					
Stocks		775		686	
Debtors	5	147,925		21,151	
Cash at bank and in hand		504,734		521,985	
		<u>653,434</u>		<u>543,822</u>	
Creditors: amounts falling due within one year	6	<u>(415,884)</u>		<u>(349,021)</u>	
Net current assets			237,550		194,801
Total assets less current liabilities			<u>458,849</u>		<u>424,480</u>
Funds					
Restricted funds	8		152,950		157,178
General funds	8		305,899		267,302
			<u>458,849</u>		<u>424,480</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Financial Reporting Standard for Smaller Entities (effective June 2002).

The financial statements were approved by the Board on 17 January 2005


Brian Foley
Director


John Angus
Director

CHURCHES ACTION FOR THE HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2004

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2 Compliance with accounting standards

The accounts have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP) issued in October 2000 and applicable accounting standards.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing more than £500 are capitalised. Fixed assets purchased as part of projects are not capitalised but are matched against the income to which they relate in the year they are purchased.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold buildings	2% & 3.5% of cost
Computers	25% on cost
Fixtures, fittings & equipment	15% on cost
Motor vehicles	20% on cost

1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Stock

Stock is valued at cost.

1.6 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with FRS 17.

1.7 Statement of financial activities (SOFA)

This additional statement, produced to comply with the Statement of Recommended Practice "Accounting by Charities" is effectively an Income and Expenditure account in a different format, incorporating information on all incoming resources to form a single statement of all movements between opening and closing fund balances.

No summary Income and Expenditure Account has been prepared because it would duplicate the information in the column headed unrestricted funds in the SOFA. Detailed Income and Expenditure Accounts are included for each discrete department operated by the charity.

1.8 Incoming resources

Monetary donations are recognised as income as they are received. Income tax recoverable on covenanted donations and gift aid donations is accrued in the accounts.

Donations in kind such as food and clothing are received at the day centre and noted. No value is placed on these items as they generally have little resale value and are distributed to attenders as soon as possible after receipt or used in the centre kitchen.

Grants are recorded in the accounts to match them against the corresponding expenditure. Receipts in advance of expenditure are included in creditors and carried forward against expenditure of a future period.

CHURCHES ACTION FOR THE HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2004

1.9 Accumulated funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are unrestricted funds earmarked by the management committee for a particular purpose.

1.10 Resources expended

All expenditure is included on an accruals basis and includes attributable VAT which cannot be recovered. Management and administration costs consisting of mainly salary payments are charged to each discrete department to reflect time costs incurred.

2 Incoming resources

Grants

Included in income are the following grants:

	2004	2003
	£	£
Perth & Kinross Council	149,098	114,845
Scottish Enterprise grant for New Futures Centre	123,269	105,777
European Social Fund (see below)	35,703	18,075
Tudor Trust	-	10,000
Lloyds TSB	6,098	-
	<u>314,168</u>	<u>248,697</u>

3 Resources expended

	Unrestricted funds	Restricted funds	2004 Total	2003 Total
	£	£	£	£
Direct charitable expenditure	1,191,273	81,125	1,272,394	1,030,865
Fund raising expenses	3,026	-	3,026	2,039
Management and administration	205,641	-	205,645	127,290
	<u>1,399,940</u>	<u>81,125</u>	<u>1,481,065</u>	<u>1,160,194</u>

Management and administration expenses includes payments to the auditors of £7,400 for audit fees.

CHURCHES ACTION FOR THE HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2004

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 October 2003	268,316	41,629	309,945
Additions	896	729	1,625
Disposals	-	(2,613)	(2,613)
At 30 September 2004	269,212	39,745	308,957
Depreciation			
At 1 October 2003	45,071	35,195	80,266
On disposals	-	(1,262)	(1,262)
Charge for the year	6,470	2,184	8,654
At 30 September 2004	51,541	36,117	87,658
Net book value			
At 30 September 2004	217,671	3,628	221,299
At 30 September 2003	223,245	6,434	229,679

It is the policy of the management committee not to capitalise second hand donated items, although a fixed asset register is maintained and checked to ensure security of the assets.

5 Debtors

	2004 £	2003 £
Income tax recoverable	2,145	2,249
Other debtors, prepayments and accrued income	145,780	18,902
	147,925	21,151

CHURCHES ACTION FOR THE HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2004

6	Creditors: amounts falling due within one year	2004 £	2003 £
	RSI advance (see below)	267,464	199,751
	Other creditors	148,420	149,270
		415,884	349,021

RSI grant advance

The RSI advance relates to monies received in advance of expenditure incurred.

Other creditors

Included in other creditors are the following advances relating to restricted income which have been carried forward

Adult Literacies	2,760
Go Project	10,987
Homeless Strategy	6,584
Criminal Justice	835
Community Diet	1,017
Prince's Trust	1,091

7 Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £22,641 (2003- £6,568). There were no outstanding contributions at the year end.

CHURCHES ACTION FOR THE HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2004

8 Statement of movements on reserves

	Restricted funds £	General funds £
Balance at 1 October 2003 as previously reported	157,178	267,302
Retained surplus for the year	-	34,369
Transfer from restricted funds to general funds	(4,228)	4,228
Balance at 30 September 2004	152,950	305,899

	Restricted funds £	General funds £
Tangible assets	152,950	68,349
Current assets	-	653,434
Creditors: amounts falling due in one year	-	(415,884)
	152,950	305,899

The transfer from restricted funds to general funds represents depreciation on assets on which capital grants have been received.

The balance on restricted funds represents capital grants and donations received to fund the purchase of the following assets:

	£
Daycentre building	123,009
Workshop building	29,736
Equipment	205
	152,950

9 Designated funds

	Opening balance	Designated	Resources expended	Closing balance
Youth - Day Centre	4,500	3,000	-	7,500
Core expenses	18,534	11,646	-	30,180
Minibus	-	4,071	-	4,071

CHURCHES ACTION FOR THE HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2004

10 Financial commitments

At 30 September 2004 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2004	2003
	£	£
Expiry date:		
Within one year	31,850	31,850

11 Employees

Number of employees

	Number	Number
Director	1	-
Day centre	10	10
New Futures Centre	7	7
Rough Sleepers Initiative/Supported Accommodation	38	28
	56	45

Employment costs

	£	£
Wages and salaries	923,230	751,525
Social security costs	82,889	68,666
Other pension costs	24,140	6,568
	1,030,259	826,759

No employee was paid more than £50,000

12 Directors

The cost of indemnity insurance to the charity was £893 for the year.

Two of the directors received remuneration during the year amounting to £16,538. A total of £545 was reimbursed to another director for travelling expenses and telephone.

CHURCHES ACTION FOR THE HOMELESS

DAY CENTRE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2004

	2004		2003	
Income	£	£	£	£
Kitchen and laundry donations		5,164		6,579
Individual projects grant		3,455		-
CATH 500/gift aid donations including tax reclaim		10,729		10,130
Other donations		17,794		24,121
Fund raising		3,968		8,552
Grant income		148,351		124,845
Big Issue commission		2,442		2,419
New Deal		-		50
Bequests, legacies and trust income		5,000		9,288
THB nutrition project		1,807		3,747
Adult literacies Project		24,283		24,039
Go project		4,563		4,250
Student Placement		2,390		1,780
Prince's Trust		11,576		-
		241,522		219,800
Direct charitable expenditure				
Salaries	105,066		104,589	
Employer's NI contributions	9,739		11,034	
Staff pension scheme costs	1,253		1,981	
Recruitment	1,800		1,298	
Staff training	1,818		176	
Food costs	6,368		7,269	
Vehicle expenses	1,237		1,499	
Travel	644		473	
Volunteers expenses	799		623	
Training materials & activities costs	3,493		5,484	
Printing, photocopying & stationery	1,653		1,728	
Rent and rates	3,469		2,843	
Insurance	3,428		4,036	
Heat & light	1,858		4,092	
Cleaning	1,527		988	
Property & equipment maintenance	3,623		6,237	
Telephone	3,237		2,388	
Centre sundries	407		112	
Plant hire	1,477		-	
Adult Literacies Project	24,283		24,039	
Individual projects costs	3,455		-	
Prince's Trust	11,576		-	
Depreciation	4,175		4,646	
Loss on sale of fixed assets	1,351		1,189	
		(197,736)		(186,724)
carried forward				
		43,786		33,076

CHURCHES ACTION FOR THE HOMELESS

DAY CENTRE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2004

	2004		2003	
	£	£	£	£
brought forward		43,786		33,076
Fund raising expenditure				
Fund raising	3,026		2,039	
		(3,026)		(2,039)
		40,760		31,037
Management and administration expenditure				
Salaries	30,459		21,065	
Employer's NI	2,664		1,697	
Staff pension scheme costs	412		-	
Computer running costs	489		402	
Audit fees	1,200		1,000	
Professional fees	1,298		1,288	
Sundry expenses	176		1,656	
Depreciation	537		576	
		(37,235)		(27,684)
Operating surplus		3,525		3,353
Other income				
Bank interest received	4,116		2,877	
		4,116		2,877
Net surplus for the year		7,641		6,230
Transfer from capital fund		2,887		3,083
Transfer to designated fund		(3,000)		-
Net surplus after transfers		7,528		9,313

CHURCHES ACTION FOR THE HOMELESS

NEW FUTURES CENTRE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2004

	2004		2003	
	£	£	£	£
Income				
Individual projects grant		400		-
Other donations		-		4,434
Fund raising		2,197		-
Grant income		165,817		123,852
New Deal		1,005		2,276
Prince's Trust		750		-
Get ready for work		24,038		-
		<u>194,207</u>		<u>130,562</u>
Direct charitable expenditure				
Salaries	77,458		79,897	
Employer's NI contributions	6,021		7,467	
Staff pension scheme costs	1,996		1,397	
Recruitment	705		206	
Staff training	2,236		2,234	
Vehicle expenses	1,366		1,718	
Travel	982		2,830	
Volunteers expenses	238		-	
Training materials & activities costs	3,938		2,234	
Participants costs	4,526		3,153	
Printing, photocopying & stationery	1,442		1,385	
Furnishings	221		-	
Rent and rates	2,967		2,978	
Insurance	3,135		2,714	
Heat & light	1,736		5,824	
Cleaning	618		398	
Property & equipment maintenance	3,757		3,312	
Telephone	2,663		3,523	
Centre sundries	380		-	
Plant hire	2,761		1,715	
Muirton Project	-		1,119	
Individual projects costs	401		-	
Prince's Trust	741		-	
Get ready for work	23,038		-	
Depreciation	2,798		2,886	
		<u>(146,124)</u>		<u>(126,990)</u>
carried forward		48,083		3,572

CHURCHES ACTION FOR THE HOMELESS

NEW FUTURES CENTRE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2004

	2004		2003	
	£	£	£	£
brought forward		48,083		3,572
Management and administration expenditure				
Salaries	35,914		28,916	
Employer's NI	3,110		2,594	
Staff pension scheme costs	162		63	
Computer running costs	910		1,148	
Audit fees	1,200		1,000	
Professional fees	3,513		1,618	
Sundry expenses	106		236	
Depreciation	552		552	
		(45,467)		(36,127)
Operating surplus/(deficit)		2,616		(32,555)
Other income				
Bank interest received	1,521		1,518	
		1,521		1,518
Net surplus/(deficit) for the year		4,137		(31,037)
Transfer from Capital Fund		1,341		2,709
Transfer to/from Designated Fund		(1,071)		30,000
Net surplus for the year after transfers		4,407		1,672

CHURCHES ACTION FOR THE HOMELESS

ACCOMMODATION PROJECTS INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2004

	2004		2003	
	£	£	£	£
Income				
Other donations		1,584		798
RSI reimbursements		371,169		271,040
Daily charges		21,648		12,701
Housing benefit		158,876		259,555
Bequests, legacies and trust income		927		4,073
Go project		7,182		5,540
Homeless strategy		30,427		28,542
Supporting People Grant		459,073		204,466
		<u>1,050,886</u>		<u>786,715</u>
Direct charitable expenditure				
Salaries	583,457		467,896	
Employer's NI contributions	51,505		41,672	
Staff pension scheme costs	17,269		3,127	
Recruitment	3,820		3,268	
Staff training	13,590		2,789	
Food costs	14,860		14,076	
Resident support	8,885		6,445	
Travel	8,843		9,885	
Volunteers expenses	191		-	
Printing, photocopying & stationery	6,401		4,405	
Furnishings	18,672		17,144	
Rent and rates	76,669		58,656	
Client support rent and rates	49,135		18,883	
Insurance	11,730		6,502	
Heat & light	11,588		11,059	
Property & equipment maintenance	38,326		39,460	
Telephone	11,870		11,766	
Centre sundries	1,604		-	
Depreciation	119		119	
		<u>(928,534)</u>		<u>(717,152)</u>
carried forward		122,352		69,563

CHURCHES ACTION FOR THE HOMELESS

ACCOMMODATION PROJECTS INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2004

	2004		2003	
	£	£	£	£
brought forward		122,352		69,563
Management and administration of the charity				
Salaries	90,876		49,162	
Employer's NI	9,850		4,202	
Staff pension scheme costs	3,048		-	
Computer running costs	7,324		-	
Postage, stationery & advertising	1,701		505	
Audit fees	5,000		4,000	
Professional fees	4,125		2,660	
Sundry expenses	546		1,180	
Depreciation	473		568	
		(122,943)		(62,277)
Operating (deficit)/surplus		(591)		7,286
Bank interest received		8,536		3,669
Transfer to Core		-		(7,973)
Net surplus for the year after transfers		7,945		2,982

CHURCHES ACTION FOR THE HOMELESS

CORE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2004

	2004		2004	
	£	£	£	£
Income				
CATH 500/gift aid donations including tax reclaim		-		2,500
Other donations		4,000		-
Fund raising		10,346		3,500
Membership		300		-
		<u>14,646</u>		<u>6,000</u>
 Management and administration expenditure				
Relocation expenses		-		1,202
		<u>-</u>		<u>(1,202)</u>
 Operating surplus		<u>14,646</u>		<u>4,798</u>
 Transfer from RSI		-		7,973
 Transfer to designated fund		<u>(14,646)</u>		<u>(12,771)</u>
 Net surplus for the year after transfers		<u>-</u>		<u>-</u>