

Charity Registration No. 1004354

Company Registration No. 02567517 (England and Wales)

THE UPPER ROOM (ST SAVIOUR'S)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

THE UPPER ROOM (ST SAVIOUR'S)

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THE UPPER ROOM (ST SAVIOUR'S)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Tuke (Chair)
	P Mawdsley (Treasurer)
	K Barbour
	J Hillman
	M Morgan
	P Mullings
	R Shaw
	B Stevenson
Secretary	P Mawdsley
Charity number	1004354
Company number	02567517
Registered office	St Saviour Wendell Park Church Cobbold Road London W12 9LN
Independent examiner	Katherine Dee FCA Begbies Chartered Accountants 9 Bonhill Street London EC2A 4DJ

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2018

The trustees present their report and accounts for the year ended 31 March 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Our Mission and Vision Statements

The Upper Room is a charity supporting socially excluded and economically disadvantaged people across London, including the homeless, ex-offenders and destitute migrants, helping them become productive members of society by meeting their immediate sustenance needs, while working with them to improve their confidence, employability and life chances. By improving the lives of disadvantaged people we also generate social outcomes for the wider community, such as fewer victims of crime.

The Upper Room's vision is of a society where the underprivileged and destitute have their self-confidence restored and can make positive contributions to society.

Why our work is important

We believe in the fundamental proposition that every human being has potential which, if held captive by social exclusion, can be unlocked by our support and work. Our work has a positive, life-enhancing impact on our clients. Our work benefits our clients by lifting their personal self-esteem, improving their health, and making them more economically independent. Additionally, we are proud that clients we help can provide inspiration and hope for others.

How we work

We provide an environment for clients which is self-respecting and safe. Our services are personalised, and we pride ourselves on our innovative solutions to meet the needs of our clients. As an organisation, we do not shy away from tough situations and new opportunities to enhance our effectiveness, and achieve successful outcomes for our clients.

Where we work

Our main hub is in West London, but we are a London-wide organisation. Our work touches the lives of thousands of people every year.

Structure, Governance and Management

The Upper Room is a registered charity with the Charity Commission, and a company limited by guarantee, governed by a Memorandum and Articles of Association dated 11 December 1990.

Trustees are selected from a broad range of backgrounds, with consideration given to specific areas of responsibility they can take on within the charity. Trustees are currently re-elected at each AGM by the members. As detailed in the Chairman's report, a proposal will be tabled at the 2018 AGM to amend Trustee terms of office.

CHAIRMAN'S REPORT

Once again I am very pleased to be able to report another successful year for The Upper Room, with the healthy financial surplus we achieved particularly gratifying given the challenging economic conditions the country still faces.

Last year we were preparing for the construction of a new mezzanine floor at our premises in St Saviour's church. Inevitably, these sort of major building projects tend to take longer than originally planned. We are now at the point of issuing tenders, and next year I anticipate being able to report on the successful completion of the work, with increased services being provided, and a more congenial working environment for our staff and volunteers.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

We are extremely grateful for the support of Rev. Chris Lee, the St Saviour's Churchwardens and PCC, and all the congregation, during this process. It is of course a major undertaking for them, as well as us.

The other major change during the year is an amendment to the way in which Trustees are elected. Up to now all Trustees have resigned en masse at each AGM, and then stood for re-election.

This situation does not seem entirely satisfactory, so we are putting forward a proposal at the AGM to have Trustees serve a maximum of three three-year terms, so nine years in total. Elections will be staggered, so that only some of the Trustees are up for re-election each year.

This is more in line with best practice amongst charities and other organisations. I also believe that having a maximum term of service for Trustees serves a number of purposes. It guarantees that there can be no perception from outside that the Board is in any way a clique. It reassures potential Trustees that they are not signing up for a life sentence. And finally, it ensures that there is always fresh blood and new talent coming onto the Board.

This year we said goodbye to our chef, Andrew Calvocoressi. Andrew has been with us for more than five years, and in that time his humour, larger than life personality, and culinary skills have endeared him to Trustees, staff, volunteers and clients alike. He will be greatly missed, and we wish him all the best for the future, which we suspect is unlikely to involve a sedentary retirement.

Just after the end of the financial year, our Operations Director Michael Buraimoh also decided to move on to a fresh challenge. During his two and a half years in the role Michael has made a significant contribution, not least in raising our profile in the homeless and rough sleeping sector, bringing our website, social media and email systems up to date, and leading the way in our successful PQASSO accreditation. We wish him every success in his future career.

Please do take the time to read about our many activities in more detail elsewhere in this Report. Needless to say, none of this would be possible without the magnificent contribution of our Patrons, Trustees, staff, volunteers, grant-givers, donors, sponsors, Friends and supporters. Sincere thanks to you all.

Simon Tuke
Chair of Trustees

OUR PROJECTS

UR4MEALS

Our UR4Meals project began as a simple soup kitchen and is now established as the common first point of entry for people in desperate situations into our range of other services.

Key outputs

- 13,820 guests, with an average of 57 people per session, with a majority of UK nationals followed by Polish and Romanians
- 18,341 meals and 5,315 take-aways served
- 8 reconnection referrals
- 31 rehab & detox referrals
- 25 (average) weekly active volunteers
- 191 ad hoc and temporary volunteers throughout the 243 sessions
- 71 people were scanned for TB in 2 sessions
- 1,601 instances of advice/information/help given directly or by phone
- 54 UR4Jobs referrals
- 60 UR4Driving referrals
- 32 housing/accommodation referrals

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

New developments and notable events

- 'In Our Hands' – A book by Papakov Balden on homelessness, and a call to action, was launched on 18th August 2017. Some of the proceeds from sales of the book will be donated to The Upper Room. Copies are available from Amazon.
- The 2017 Harvest Appeal took place between October 1st and 3rd, with 56 collections and deliveries received. Great work by our Administrator, Arlene Burnett, and our ever hardworking volunteers Lavinia, Andrew, Robert, Kazi and Vladimir.
- A brand-new chest freezer was donated by Pret Foundation, and has made life significantly easier for us.
- On 14th December 2017 we held our annual Christmas Party for 90 homeless and disadvantaged guests, supported by 10 volunteers from Nando's, G.E. Capital and Comboni Cenacles of Missionary Prayer.
- We partnered with Turning Point to provide mentoring support by attending our evening sessions twice a week – this was very successful.
- Our new partnership with City Harvest and Felix Project has been very successful throughout the year. We have also received very generous food, clothing and toiletry donations throughout the year from members of the public.
- We have initiated new relationships with Turning Point, St James, Urban Futures, Comboni Cenacles of Missionary Prayer, Routes Home, Groundswell and others.

UR4DRIVING

UR4 Driving has been fully funded since the beginning of April 2017, and we have continued to work hard on recruiting committed ex-offenders to the project. We have a constant number of around 60 people studying for their theory test and 30 in driving lessons – with three driving instructors, who continue to generously serve the charity, charging us reduced rates whilst delivering an excellent tuition service. The results have steadily increased throughout the year:

- We have paid for a total of 85 tests, resulting in 30 theory passes and 19 full driving licence passes. Our aim has always been to improve each individual's life situation – with a full driving licence enhancing job prospects.
- Of the 19 people who have passed their practical tests: nine people found work, while four are currently exempt from work (ESA); three people have enrolled in training/college/University; one person has started an internship, and another one is on an apprenticeship programme. One of those in work is also now developing a community project.

New developments and notable events

- Although around 50% of our referrals still come via the Probation service, we have continued to build and renew links with other support services and charities, broadening the catchment around London to Job Centres, Catalyst Housing Association, Turning Point and Deptford Reach. We have also had a presence at four HMP Resettlement Fairs, at two of which we have been supported by our students. This has also led to some new connections with training companies such as Group Horizon – who specialise in construction training for the unemployed.
- We have started a driving satellite with Kairos Community – a community and residential rehabilitation charity – which saw 30 people sign up to the programme, with our Project Manager, Elaine Reeve, holding monthly progress meetings at their Peckham centre.
- We have a new Project Assistant, Najma Issa. Najma was with us as a volunteer mentor for a few months before successfully applying for the post in August. Her invaluable work with booking interviews, managing volunteer placements and supporting students with the learning process has been pivotal in allowing us to reach our objective.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Case Study – Delivering, Beyond Driving: Student DD has a number of personal issues which have impeded her progress. She identified the need to address her debt issues, and we arranged a Debt Management Plan on her behalf with Step Change Charity. We applied to Thames Water for a hardship grant to address her historical debt, resulting in a grant for £1,957. We also applied for a low-income tariff – which has now been applied to future bills. DD has had her benefits reduced since the New Year, and so we have also applied to have this reviewed, and she has been given an appointment for 30th April. It is very rewarding to see a rise in her confidence, sufficient to face her problems and be able to ask for help.

Testimonial: Following 16 years in and out of prison, PH has now had the longest time of his adult life living in the community for the last six years. He says this: 'My experience of coming onto the UR4Driving programme has been rewarding. It did not start out this way when I first came into contact with the programme one year after release on parole; I tried to commit to it, but I found the issue of re-adjusting to life outside of prison to be overwhelming. I pulled out and reapplied a couple of years later where, I am happy to say, I have since completed the first part of the programme. I am now taking lessons with a great instructor, and I am confident that I will pass the practical test and gain a full licence in the near future.' PH also accompanied us at a resettlement fair at HMP Thameside – his invaluable insight has helped us learn a lot about supporting prisoners on the outside.

UR4JOBS

Our UR4Jobs project is a multilingual employment support service. Our five-year Big Lottery grant finished at the end of June last year. We also saw a decline in the number of people using the service immediately after the Referendum. For this reason the outputs and outcomes of the project have not measured up to the past when we had full funding. We found an opportunity within the funding situation to evaluate the project (our thanks to Dr Michal Garapich of Roehampton University) and we redesigned it based on learning from the evaluation. Fundamentally we opened the project up to anyone with a disadvantage: EU migrants, non-EU migrants, as well as UK residents. In the interim we continued to provide skeletal services until recently, when we secured funding for a part-time Employment Coordinator.

Key Outputs

- The project has helped 197 EU migrants to the UK avoid or overcome destitution in the last year
- 79 clients attended ESOL classes
- 130 NI numbers were obtained
- 17 people completed CSCS training
- 40 people were provided with job search support, with 13 people entering into employment
- 76 counselling sessions were delivered
- 33 people were referred to partner services such as housing, legal advice and further education

Less quantifiable but nevertheless important differences that the project makes include:

- Improved mental wellbeing through individual counselling and group workshops
- Reduced petty crime, antisocial behaviour/street drinking in the local community
- Reduced risk of homelessness

HARVEST APPEAL

During October 2017 we once again received a burst of generosity as donations of food, clothing and other items arrived from local schools, churches, businesses and individuals. Our 20 foot-long shipping container, as well as other storage facilities, are all filled with tons of tins and donated dried food, which should last us through the next 12 months. Because of the volume of donations, we only spent £252 on food, down from £444 the previous year.

As usual we couldn't have managed the period effectively without the enormous contributions from our ever-willing Volunteers and Super Volunteers, who diligently receive deliveries of donated items, and meticulously sort and store them in the food container for future use.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

We take this opportunity to say a BIG thank you to everyone that's participated in this year's Harvest Appeal; your support is invaluable to us.

KEEN TO BE GREEN

In furtherance of The Upper Room's Environmental Policy, vegetable waste is recycled to local gardeners for use in their gardens and allotments. Paper, card, plastic bottles, glass and tins are all recycled in line with the Council's Recycling Scheme.

In addition we recycle thousands of items of donated clothes, bedding and occasional household equipment which we receive in donations, and distribute them to our clients.

FRIENDS OF THE UPPER ROOM

The Friends Sub-Committee's purpose is to increase our support locally, and to raise money. The number of regular donors has greatly increased; we now have 43 signed-up Friends, which provides a regular income of around £5,530 per annum, plus of course considerable income from our fundraising events during the year.

The pool of goodwill in the neighbourhood is now substantial. So our events like the Bridge tournament at the Hartswood Tennis Club, or the summer event in Wendell Park in conjunction with the school, alongside the Winter Lectures, mean we enjoy a high profile in our local community, and we are a respected local charity.

Last May we had a very successful event at the ARK in Hammersmith Broadway, courtesy of GE Capital, where we launched the appeal for the building work taking place at our premises in St Saviour's Church. The work is due to commence this summer. We also provided our regular stall at Green Days in June 2017.

We completed our fifth year of Winter Lectures, at which we now regularly get audiences of 70 to 80 local people. The programme this year consisted of Matthew Morgan on "Claude Monet in London – Enveloped in a fog of smoke and light", Graham Tomlin, Bishop of Kensington, on "Living Together after Grenfell Tower", Matthew Price, Chief Correspondent for BBC Radio 4's Today programme on "Brief Encounters on the Refugee Trail", and Chuka Umunna M.P., who gave us his take on Brexit, as well as fielding a lot of questions.

Our current Friends Sub-Committee members are four Trustees – Bridget Stevenson, Kenneth Barbour, Michael Morgan and myself – as well as our Operations Director Michael Buraimoh, and Fiona Cook our Fundraiser. I would particularly like to thank Bridget for her tremendous energy and the hours of work she puts in, and also the ever-present Fiona, making sure the nuts and bolts of our activities and events are safely in place.

If you could facilitate a fundraising event, however modest, as part of your support for The Upper Room, please contact Fiona at The Upper Room.

Julian Hillman
Chair, Friends Sub-Committee

VOLUNTEERS

The Upper Room has benefitted from 167 individual volunteers' time over the year, who contributed approximately 10,100 hours to the charity. This is the equivalent of a further six full-time workers. They deliver the bulk of the direct and indirect work that we do: they sort food donations, assist the chef, serve food, wash up, give advice, and mentor clients, as well as participating in many fundraising activities on behalf of The Upper Room. Without their constant encouragement, and their many hours of support, we would not be able to function. We thank them all.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Risk Management

The Trustees have recognised that there are risks to which the charity, the staff, and the volunteers are exposed. Systems and policies have been established to mitigate known risks, including financial controls, employment procedures, complaints, facility contracts and volunteer training. Disclosure and Barring Service (DBS) checks are routinely applied for from the Board level on down, to ensure our organisation observes the necessary safeguards for users of our services. Policies are reviewed periodically, and each policy has a designated Trustee responsible for its oversight. The charity maintains an equal opportunities policy for employment and promotions, a health and safety policy, food hygiene policy, and risk analysis for each facility used. It has a zero-tolerance policy against abuse, for the security and well-being of its staff and volunteers.

Finance Report

The Upper Room has achieved a surplus for the 2017/18 year, raising additional funds in preparation for its capital improvement project, and increasing its donation and fund-raising event income.

Total income has increased modestly from £457,571 in 2016/17 to £470,934. However, behind this small increase in income are a number of components which have changed significantly year on year.

In the previous two financial years, the charity had been fortunate to receive, in two tranches, a substantial bequest from the estate of Larry Dutton (£76,000 in 2015/16 and £60,180 in 2016/17). Both sums were designated by the trustees to be used as capital expenditure for our anticipated building work. This income was not repeated during the 2017/18 financial year. However, we have been successful in raising £90,539 of grant income specially to fund the building work, in addition to further firm pledges of financial support which will be paid once the project commences. The board has also decided to designate £40,000 from our existing reserves towards the cost of the project.

Our donation and fundraising event income increased significantly this year, rising from £60,860 in 2016/17 to £95,233 in 2017/18. This increase is both welcome and heartening. It reflects the generosity of the many individuals who have supported us, and the hard work of Fiona Cook, our fundraiser, and our Friends sub-committee. An increase in donation and event income reduces our dependency on grants, and gives us financial flexibility, as the income is unrestricted and can be deployed where needed.

Our project-specific grant funding, excluding funds specifically restricted to the building project, has decreased from £284,382 in 2016/17 to £254,085 in 2017/18. The most significant contribution to this drop has been the reduction in funding for the UR4Jobs project. This project was mostly funded by a single multiyear grant from the Big Lottery Fund which expired in June 2017, and we were not successful in renewing. As a result of the loss of this substantial proportion of the project's funding, the Board agreed that the project's current activities would be wound down whilst new funding applications are made for a refocused version of the UR4Jobs project. We have been successful in securing some grant funding in the later months of the 2017/18 financial year, and a three-day-a-week UR4Jobs service has been restored.

The grant income situation for the UR4Driving project has improved considerably during the year, with the awarding of three material multi-year grants. This improvement in the security of future income has allowed the project to increase the number of enrolled students, and this increase is starting to result in an greater number of clients successfully graduating from the programme.

Total expenditure for the year increased from £333,516 in 2016/17 to £352,973 in 2017/18. The UR4Driving project saw the largest increase in expenditure, as it increased the number of enrolled students, and hence increased its spending on driving lessons. The UR4Jobs project saw a decrease in expense, reflecting the reduced level at which that project was operating for most of the financial period.

As in previous years, our statutory accounts include an estimated figure to represent the value of all food donations received by UR4Meals. This figure of £11,970 appears both as income, representing the donation, and as an expenditure, representing its consumption, so the net impact on our bottom line is nil. The actual cash spent per meal remains very low – we have served 23,656 meals with an expenditure of just £252 for the year.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

I would like to thank Veronica Tuke, our Finance Officer, who makes my life as Treasurer so much easier with her accurate and methodical financial management of The Upper Room at the coal face, and Fiona Cook, our fundraiser, who continues to secure grants and donations in a fundraising environment that becomes a little tougher each year.

Paul Mawdsley
Treasurer

Reserves Policy

The reserves policy of The Upper Room is to maintain a cash reserve equal to the calculated cost of an orderly wind-down of the organisation over a three-month period should it ever become unviable. There has been no change to this policy during the year. Our target reserves level has remained almost unchanged during the year, moving up slightly from £68,565 at the end of the 2016/17 financial year, to £68,931 at the end of the 2017/18 financial year. Our general, unrestricted reserve funds, i.e. those which have not been designated for a special purpose, stand at £99,890 as at 31st March 2018, so in excess of our target reserve level.

DONORS

Our grateful thanks go to all those individuals, schools, community events, church and faith groups, organisations and grant-giving trusts who contribute to our work. We are continually humbled by the support of local people who volunteer at The Upper Room, giving their time and energy to the project. This extends to the generous giving at Harvest of non-perishable food that supplements our food stores hugely.

PUBLIC BENEFIT

The trustees consider that the charitable company has complied with the duty to have due regard to public benefit as detailed in guidance published by the Charity Commission. All services are provided to our beneficiaries free of any charge.

GRANTS AND DONATIONS FROM GRANT-GIVING TRUSTS, CHARITABLE FOUNDATIONS AND OTHER INSTITUTIONS

Grants

City Bridge Trust
Fidelity UK
Garfield Weston Foundation
London Borough of Hammersmith and Fulham
Montier Charitable Trust
Polish Relief Society
Pret Foundation Trust
Schutz Engel

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Streets of London
The Albert Hunt Trust
The Batchworth Trust
The Big Lottery Fund
The Co-operative Group
The Daisy Trust
The Drapers' Company
The February Foundation
The Field Family Charitable Trust
The Girdlers' Company Charitable Trust
The Goldsmiths' Company
The Leslie Aldridge Trust
The Maurice & Hilda Laing Charitable Trust
The Olive Tree Trust
The Patsy Wood Trust
The Pilgrim Trust
The Sobell Foundation
The Swire Charitable Trust
The Syder Foundation
The William Allen Young Charitable Trust
The Woodroffe Benton Foundation
Wates Foundation
Westfield Community

Church Donations

All Saints Church, Fulham
Ravenscourt Baptist Church
St Dunstan's, East Acton
St George's, Campden Hill
St James's Church, Hampton Hill
St John's Wood Church
St Mary's, Acton
St Michael and All Angels, Bedford Park
St Saviour Wendell Park
The Church of the Holy Innocents, Hammersmith

School Donations

Hill House Schools
Notting Hill and Ealing High Schools
Southfield Primary School
St John's Wood Pre-Prep School

Other Donors

Barclays Bank PLC
Bown Design and Build, for Love Music Concert
Chiswick Baroque
Finlay Brewer
Forgiving Earth
Horton & Garton
Marks & Spencer
NCS The Challenge
The Petros Singers
Zim Properties

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Donors in Kind

All Saints Church, Fulham
Angst Productions
Beirut Meza, W12
Boden
Bush Hall, W12
Café Connection
Cherry Red, W12
Christ the Saviour Church
City Harvest
Coats on London
Comboni Cenacles of Missionary Prayer
Community of the Risen Lord
Dannie & Carrie, W12
Dorsett Hotel
Finlay Brewer
Fuller's
General Electric
Greenlight Medical Van
Habanera Restaurant, W12
H&F Bahai Community
Hoang Lan, W12
The Church of the Holy Innocents, Hammersmith
Horton & Garton
Innocent Drinks
Kew Gardens
Laveli Bakery, W12
Macken Brothers
Marks & Spencer, Chiswick
Nando's
Nara Health & Beauty Clinic, W3
New Covenant Church Wood Green
NHS Mobile X-ray Unit
Ranji Pereira
Pret Foundation
Prohands
Ravenscourt Baptist Church
QPR Community Trust
Queen Mother's Clothing Guild
St Hilda's Church, Ashford
St Saviour Wendell Park
St Stephen's
Solidarity Spiritist Society
Solomons
Sonia Beauty, W12
TeamSport
The Ark
The Felix Project
The Park Club
The Raven, W12
The River Café, W6
Constance Craig Smith
Antonia Young

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Statement of trustees' responsibilities

The trustees, who are also the directors of The Upper Room (St Saviour's) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

The trustees' report was approved by the Board of Trustees.



S Tuke (Chair)

Trustee

Dated: 27 June 2018

THE UPPER ROOM (ST SAVIOUR'S)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<u>Income and endowments</u>					
<u>from:</u>					
Donations and legacies	2	112,306	340,729	453,035	445,376
Charitable activities	3	-	-	-	280
Other trading activities	4	9,358	3,895	13,253	8,057
Investments- bank interest		896	-	896	858
Other income	5	3,750	-	3,750	3,000
Total income		126,310	344,624	470,934	457,571
<u>Expenditure on:</u>					
Raising funds	6	50,797	-	50,797	38,235
Charitable activities	7	30,240	271,936	302,176	295,281
Total resources expended		81,037	271,936	352,973	333,516
Net income for the year/ Net movement in funds		45,273	72,688	117,961	124,055
Fund balances at 1 April 2017		248,348	43,811	292,159	168,103
Fund balances at 31 March 2018		293,621	116,499	410,120	292,158

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE UPPER ROOM (ST SAVIOUR'S)

BALANCE SHEET

AS AT 31 MARCH 2018


	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	11		7,551		8,771
Current assets					
Debtors	12	6,685		6,368	
Cash at bank and in hand		456,496		321,214	
		463,191		327,582	
Creditors: amounts falling due within one year	13	(60,622)		(44,195)	
Net current assets			402,569		283,387
Total assets less current liabilities			410,120		292,158
Income funds					
Restricted funds	16		116,499		43,811
Unrestricted funds					
Designated funds	17	193,731		157,401	
General unrestricted funds		99,890		90,946	
			293,621		248,347
			410,120		292,158

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 27 June 2018


S Tuke (Chair)
Trustee

Company Registration No. 02567517

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

Charity information

The Upper Room (St Saviour's) is a private company limited by guarantee incorporated in England and Wales. The registered office is St Saviour Wendell Park Church, Cobbold Road, London, W12 9LN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charity receives donated food. In accordance with the SORP these are recognised at fair value to the donor. Fair value is the price at which the food could be sold. Where the food would be unsaleable by the donor no value is recognised. Where food that would still be saleable is received an estimate is made of the value. It is estimated that 40% of the food received has sale value. Any stock of food held at the balance sheet date is of minimal value and accordingly not included in the accounts.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

Grants are recognised as they are received. Where grants are for a specific future time period the funds are deferred. Multi-year grants which have implicit time apportionment are deferred to the extent that they are for future time periods.

Grants received by the charity that are donations towards general costs are shown as unrestricted income. Where the donor specifies that the funds may only be spent on specific items or projects the grants are shown as restricted income.

All grants received by the charity are voluntary income toward the costs of the charity and are not generated as a direct result of achieving specific levels, of output or charitable services, under contract. In accordance with the SORP these grants are shown as voluntary income rather than income from charitable activities.

1.5 Resources expended

Liabilities arise from legal or constructive obligations that commit the charity to expenditure. Where the commitment has arisen before the balance sheet date the expenditure is recognised in the accounts.

Costs of generating funds are those costs incurred in obtaining funds through events, grants, donations and other income streams.

Costs of participating in or running fundraising event are recognised in the period in which the fundraising event takes place. General costs of raising funds are recognised as the cost is incurred. Commission paid to fundraising agents on grant income is recognised in the same time period in which the grant is recognised.

Costs relating to charitable activities are those costs incurred in undertaking charitable activities. These costs are either direct costs or an allocation of support and governance costs.

Governance costs are purely those necessary for the charity to meet the administrative requirements of the Charity Commission. Governance costs are apportioned over each charitable area in the same ratio as support costs.

Support Costs are allocated in proportion to charitable expenditure. No support costs have been estimated to arise in the current year on fundraising.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Kitchen equipment	10 years
Computers	3 years
Motor vehicles	2 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to personal pension schemes are charged as an expense as they fall due as shown in note 9.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	75,336	6,644	81,980	52,803
Legacies receivable	-	-	-	60,180
Grants receivable	25,000	332,545	357,545	304,959
Statutory funding	-	1,540	1,540	2,000
Donated food	11,970	-	11,970	25,434
	<u>112,306</u>	<u>340,729</u>	<u>453,035</u>	<u>445,376</u>
For the year ended 31 March 2017	<u>145,434</u>	<u>299,942</u>		<u>445,376</u>
Donations and gifts				
Gift aid	8,467	1,250	9,717	3,636
Donations from schools, churches and individuals	66,869	5,394	72,263	49,167
	<u>75,336</u>	<u>6,644</u>	<u>81,980</u>	<u>52,803</u>
Grants recognised in the year				
The Leslie Aldridge Trust	-	40,000	40,000	
City Bridge Trust	-	35,000	35,000	
Porticus	-	32,083	32,083	
Schutz Engel	-	30,000	30,000	
The Batchworth Trust	-	30,000	30,000	
Garfield Weston Foundation	20,000	-	20,000	
Pret Foundation Trust	-	21,190	21,190	
The Patsy Wood Trust	-	20,000	20,000	
The Goldsmiths' Company	-	18,333	18,333	
The Sobell Foundation	-	15,000	15,000	
Other £15,000 and under	5,000	90,479	95,479	
	<u>25,000</u>	<u>332,085</u>	<u>357,085</u>	

3 Charitable activities

	2018 £	2017 £
Food delivery income from UR4Driving	<u>-</u>	<u>280</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

4 Other trading activities

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Fundraising events	9,358	3,895	13,253	8,057
For the year ended 31 March 2017	8,057	-		8,057

5 Other Income

	2018	2017
	£	£
Net gain on disposal of tangible fixed assets	750	-
NI Employer's incentive	3,000	3,000
	3,750	3,000

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
<u>Fundraising and publicity</u>				
Staging fundraising events	3,047	-	3,047	3,439
Fundraising agents and grant monitoring	47,656	-	47,656	31,989
Other fundraising costs	94	-	94	-
Support costs	-	-	-	2,807
Fundraising and publicity	50,797	-	50,797	38,235

In the 2017 accounts grant monitoring expenses were analysed costs of charitable activities. In the current year, after operational restructure, grant monitoring has been performed by the fundraiser as part of their general activities. To aid comparability the prior year grant monitoring costs have been moved to fundraising expenditure. There has been no change to the prior year fund balances as a result of this reanalysis.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

7 Charitable activities

	UR4Driving	UR4Meals	UR4Jobs	Total 2018	Total 2017
	£	£	£	£	£
Staff costs	44,254	61,426	23,618	129,298	143,320
Client training-lessons and test fees	38,043	-	2,130	40,173	19,448
Kitchen (food, health and safety)	-	2,422	-	2,422	1,898
Beneficiary awards	-	1,419	3,187	4,606	2,995
Volunteer expenses	2,620	2,122	14	4,756	2,918
Office costs	180	46	66	292	1,647
Motor expenses	-	2,407	-	2,407	2,699
Professional fees and consultancy	3,395	3,395	1,358	8,148	7,506
Staff training costs	-	766	710	1,476	2,413
Travel expenses	11	-	16	27	-
Rent, rates and refuse	262	645	757	1,664	5,061
Sundry expense	50	-	66	116	59
Donated food estimate	-	11,970	-	11,970	25,434
Marketing	1,784	-	-	1,784	-
	<u>90,599</u>	<u>86,618</u>	<u>31,922</u>	<u>209,139</u>	<u>215,398</u>
Share of support costs (see note 8)	41,803	33,624	15,450	90,877	77,713
Share of governance costs (see note 8)	994	800	366	2,160	2,170
	<u>133,396</u>	<u>121,042</u>	<u>47,738</u>	<u>302,176</u>	<u>295,281</u>
Analysis by fund					
Unrestricted funds	-	12,513	17,727	30,240	
Restricted funds	133,396	108,529	30,011	271,936	
	<u>133,396</u>	<u>121,042</u>	<u>47,738</u>	<u>302,176</u>	
For the year ended 31 March 2017					
Unrestricted funds	6,905	30,013	20,392		57,310
Restricted funds	78,478	100,859	58,634		237,971
	<u>85,383</u>	<u>130,872</u>	<u>79,026</u>		<u>295,281</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

8 Support costs

	Support costs	Governance costs	2018	2017
	£	£	£	£
Staff costs	51,502	-	51,502	49,632
Depreciation	1,924	-	1,924	2,450
Computer	946	-	946	1,057
Catering	-	-	-	216
Miscellaneous expense	770	-	770	782
Office administration	1,793	-	1,793	1,101
Marketing	1,242	-	1,242	201
Professional fees	-	-	-	360
Rent & utilities	30,551	-	30,551	24,325
Staff training	2,149	-	2,149	396
Independent Examiners' fees	-	2,160	2,160	2,160
Travel	-	-	-	10
	<u>90,877</u>	<u>2,160</u>	<u>93,037</u>	<u>82,690</u>
Analysed between				
Fundraising	-	-	-	2,807
Charitable activities	<u>90,877</u>	<u>2,160</u>	<u>93,037</u>	<u>79,883</u>
	<u>90,877</u>	<u>2,160</u>	<u>93,037</u>	<u>82,690</u>

Governance costs includes payments to the Independent Examiners of £2,160 inclusive of VAT (2017-£2,160).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Reimbursed expenses totalled £24 (2017:£10).

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

10 Employees

Number of employees

The average monthly number employees during the year was:

	2018 Number	2017 Number
	7	9

Employment costs

	2018 £	2017 £
Wages and salaries	160,894	173,296
Social security costs	14,297	14,015
Other pension costs	5,609	5,641
	<u>180,800</u>	<u>192,952</u>

During the year no employee earned over £60,000 per annum. One member of staff was made redundant and received a payment of £4,645 based on statutory calculations rounded up to the nearest full year of employment.

11 Tangible fixed assets

	Kitchen equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2017	26,826	9,227	17,050	53,103
Additions	-	704	-	704
Disposals	-	-	(17,050)	(17,050)
At 31 March 2018	<u>26,826</u>	<u>9,931</u>	<u>-</u>	<u>36,757</u>
Depreciation and Impairment				
At 1 April 2017	18,055	9,227	17,050	44,332
Depreciation charged in the year	1,689	235	-	1,924
Eliminated in respect of disposals	-	-	(17,050)	(17,050)
At 31 March 2018	<u>19,744</u>	<u>9,462</u>	<u>-</u>	<u>29,206</u>
Carrying amount				
At 31 March 2018	<u>7,082</u>	<u>469</u>	<u>-</u>	<u>7,551</u>
At 31 March 2017	<u>8,771</u>	<u>-</u>	<u>-</u>	<u>8,771</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

12 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	-	750
Prepayments and accrued income	6,695	5,618
	<u>6,695</u>	<u>6,368</u>

13 Creditors: amounts falling due within one year

	Notes	2018 £	2017 £
Deferred income	14	53,667	40,219
Accruals		6,955	3,976
		<u>60,622</u>	<u>44,195</u>

14 Deferred income

	2018 £	2017 £
Arising from grants	<u>53,667</u>	<u>40,219</u>

	2018 £	2017 £
Deferred income brought forward	(40,219)	(88,438)
Recognised in the year	40,219	88,438
Provided in the year	53,667	40,219
	<u>53,667</u>	<u>40,219</u>

15 Statutory funding

The charity recognised £1,540 of statutory funding during the year (2017: £2,000). This was received from the London Borough of Hammersmith and Fulham towards the UR4Jobs project. There were no unfulfilled conditions attaching to the grant at the year end, but an additional £3,360 was carried forward for recognition in future time periods.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2017	Movement in funds		Balance at 31 March 2018
	£	Incoming resources	Resources expended	£
UR4Driving	24,684	80,752	(98,396)	7,040
UR4Meals	3,567	104,962	(108,529)	-
Big Lottery Fund UR4Jobs	-	14,638	(14,638)	-
City Bridge Trust UR4Driving	-	35,000	(35,000)	-
Other UR4Jobs	-	18,733	(15,373)	3,360
Asset grants	15,560	90,539	-	106,099
	<u>43,811</u>	<u>344,624</u>	<u>(271,936)</u>	<u>116,499</u>

The restricted funds represent income funds expendable at the discretion of the trustees in furtherance of the charity's object in accordance with the conditions imposed by the donor. The purpose of each fund is set out below:

Name of Restricted fund	Purpose of Fund
UR4Driving	Grants to fund the UR4Driving project
UR4Meals	Grants to fund the UR4Meals project
Big Lottery Fund UR4Jobs	Big Lottery Fund grant for the UR4Jobs project
City Bridge Trust UR4Driving	City Bridge Trust grant to fund the UR4Driving project
Asset grants	Grants to fund fixed asset purchase

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2017	Incoming resources	Resources expended	Transfers
	£	£	£	£
Fixed assets	11,221	-	(3,670)	-
Capital improvements	136,180	-	-	50,000
Van fund	10,000	-	-	(10,000)
	<u>157,401</u>	<u>-</u>	<u>(3,670)</u>	<u>40,000</u>
				<u>193,731</u>

Unrestricted Fund Purpose of Fund

Fixed asset fund	Income invested in the charity's fixed assets based on the net book value
Capital Improvements	Funds designated for the purpose of improvements to the leasehold premises
Van fund	Funds designated for the purchasing of a new van

18 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2018 are represented by:			
Tangible assets	7,551	-	7,551
Current assets/(liabilities)	286,070	116,499	402,569
	<u>293,621</u>	<u>116,499</u>	<u>410,120</u>

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2018 £	2017 £
Within one year	11,786	11,786
Between two and five years	35,358	47,144
	<u>47,144</u>	<u>58,930</u>

The charity is party to a 7 year lease commencing on the 1st April 2015. The lease has a prevailing rent of £29,000 per annum, however subject to an agreement commencing on 1st April 2013 the charity currently pays a discounted rent of £11,786 per annum. The above disclosure of lease commitments represents the discounted rate payable over the remaining 5 years.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

20 Related party transactions

Mrs V Tuke, the wife of chair of trustees, Mr Simon Tuke, received £8,135 (2017: £7,506) for bookkeeping services.

A company related to the Chairman was paid £139 (£134) for the costs of printing the annual accounts.

Remuneration of key management personnel

The remuneration of key management personnel, including pension contributions, employer national insurance and prior to all deductions is as follows.

	2018 £	2017 £
Aggregate compensation	53,032	52,434

21 Limited by Guarantee

The charitable company is limited by guarantee. The guarantee is limited to £1 for each member.

THE UPPER ROOM (ST SAVIOUR'S)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE UPPER ROOM (ST SAVIOUR'S)

I report to the trustees on my examination of the financial statements of The Upper Room (St Saviour's) (the charity) for the year ended 31 March 2018.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Katherine Dee FCA

Dated: 27 June 2018