

CHARITY NO: SC017283

COMPANY NO: SC225199

THE LODGING HOUSE MISSION
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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THE LODGING HOUSE MISSION
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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Rev Prof. R Sturrock Chairman
Rev L Reddick Vice Chairman
R Bulmer (Appointed 02/11/2022)
C McGowan
R Findlay Vice Chairman (Retired 11/04/2022)
J A M Smeaton (Retired 01/03/2022)
S Smith (Retired 01/03/2022)
Str I Smyth

Company Secretary

J A M Smeaton (Retired 01/03/2022)

Manager

J MacLeod

Principal Office

35 East Campbell Street
Glasgow
G1 5DT

Charity Number:

SC017283

Company Number:

SC225199

Independent Examiners

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Bankers

Clydesdale Bank PLC
30 St Vincent Place
Glasgow
G1 3DS

Solicitors

Law at Work Ltd
205 West George Street
Glasgow
G1 2HL

**THE LODGING HOUSE MISSION
(A company limited by guarantee)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE AND GOVERNANCE

The Lodging House Mission ("the LHM") is a Company limited by guarantee which is governed by its Memorandum and Articles of Association dated 12th November 2001.

There are 22 members who, in the event of the Company going into liquidation, are obliged to guarantee payment of £1. A list of those members is available from the Secretary at the Registered Office.

Whilst the LHM has operated as a stand-alone entity since 2001 there remains a very close relationship with the Presbytery of Glasgow of the Church of Scotland ("the Presbytery") which had hitherto conducted its affairs. Through the Presbytery, the LHM continues to enjoy free occupancy of its premises as well as financial support for its Chaplain.

The Board shall have a minimum number of 3 Directors of whom one third shall be members of the Presbytery and either the Chairman or any Vice-Chairman shall be members of the Presbytery.

The present Directors are as listed on page 1.

The composition of the Board will remain subject to annual review and potential candidates will be sought on the basis of their eligibility, personal competence and professional skills. New Directors are provided with briefing sessions by the Chairman and/or Company Secretary as well as the Manager to explain the objectives, workings and ethos of the LHM including a familiarisation tour. All Directors are encouraged to attend relevant training courses. The Board meets a minimum of four times a year in addition to which other committees meet as required.

The Manager is appointed by the Board to manage the day-to-day operations of the LHM. Operational Risk Management is reviewed by her and her management team on a regular basis as well as on an activity-by-activity basis. Financial Risk Management is presently covered by the Chairman and the Treasurer.

DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of Lodging House Mission for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**THE LODGING HOUSE MISSION
(A Company Limited by Guarantee)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE AND GOVERNANCE (continued)

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 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 judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

OBJECTS, AIMS, OBJECTIVES AND ACTIVITIES

The LHM's principal objects are to relieve exclusion and to alleviate the living conditions of those vulnerable to homelessness as well as those suffering from social isolation in Glasgow by providing a range of services meeting their varied needs thus enabling them to find ways to reintegrate into mainstream society. All this is encapsulated in the following mission statement: -

Our mission is to reduce the harm caused by homelessness, social exclusion and poverty in Glasgow by providing a safe, welcoming place where service users can meet in a non judgemental environment and benefit from Food, Activities, Chaplaincy, Education and Support (FACES) services.

**THE LODGING HOUSE MISSION
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Chair Board of Directors Report 2022

This past year has been one of recovery from the Covid pandemic and the return of the Mission's activities to a more normal pattern. We were privileged to have the Moderator of the General Assembly (the Rt. Reverend Dr. Iain Greenshields), the Archbishop of Glasgow (His Grace William Nolan) and the moderator of Glasgow presbytery (Re. Hilary McDougall) attending our annual Homeless service. Christmas was celebrated with a pantomime and carol singing by our choir - both events being thoroughly enjoyed by all.

Thankfully our general income has shown a welcome increase as we move beyond Covid restrictions and we continue to actively engage with the churches who have supported us in the past and have also been canvassing for more volunteers to support our activities. We are in the process of updating our image and are about to launch a new logo emphasising that our care for our service users is for every aspect of their lives (360 degrees) and that LHM stands for "Life", "Hope" and "Meaning" based on Jesus' great statement in the gospel of John chapter 10 verse 10 – "I have come that they may have life in all its fullness." The website is currently being updated and will have a modern new 'look'. We continue to collaborate with Social Bite and are actively exploring the possibility of a partnership agreement with their proposed new village in North Lanarkshire.

As always, the board of Directors is indebted to our staff workers and volunteers who have worked extraordinarily hard over the past year to restore our activities post Covid. Special thanks are due to our permanent staff – June Macleod (Manager), Helen English, Angela Vance, Mark Downie, Chris McLorinan, Mark Smyth, Archie Sharp and Graeme Thomson as well as our chaplain Claire Herbert who have worked tirelessly on behalf of our service users.

Roger Sturrock

Chair Board of Directors

THE LODGING HOUSE MISSION
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

As we move beyond Covid restrictions our building has been open to service users 5 days per week. Our operating costs began to return to normal levels.

Income from Charitable Trusts increased substantially over the previous years as their circumstances began to improve. We continue to be very grateful for all donations received knowing that many donors are still obliged to choose carefully, which charities to support.

Church and Individual donations were slightly higher than last year but again, this was in an environment when churches themselves required more funding and the cost of living was rising. We are enormously grateful that donations from this source were generous and substantial.

In contrast to 2021 our building has been open to service users 5 days per week throughout the full year resulting in an increase in annual operating costs, in particular salary, utility and food costs.

Nevertheless the increased level of income received exceeded our running costs resulting in a overall surplus for income and expenditure of £33,412. At the same time we completed work on the elevator at a cost £98,400 from grants received.

As always, we are mindful that the financial stability which we currently enjoy is entirely due to the generosity of our donors and we once again express our enormous gratitude for your support.

Reserves

Our policy is to maintain working capital of at least 9 months estimated operating costs in addition to the restricted and designated funds. At 31st December 2022, our free funds were £590,850 this is made up of general funds of £1,163,445 less amounts held in fixed assets and investments of £572,595. The free reserves represents more than 12 months of operating costs. This comfortable position reflects the generosity of our donors and will allow additional expansion of our development programme.

Legacy Income

We are grateful, and blessed, to receive legacy income, which amounted to £29,578 in 2022. Because of the variable nature of these gifts, we endeavour to use the funds for development, refurbishment and to meet our long term objectives. This year, we have again managed to meet our running costs without impinging on our legacy funds and accordingly, all of these gifts will be applied to development and improvement in the facilities available to our Service Users.

**THE LODGING HOUSE MISSION
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

VOLUNTEERS

Volunteers provide an invaluable service to our organisation, and we could not provide the facilities we do, without their help. Volunteers supplement the work of our full-time employees in the kitchen, learning centre, main hall and in our educational activities.

Other volunteers represent us in their own church and play a very important role in publicising our activities, and in procuring monetary and other gifts.


We are also aware of, and grateful to, the many ambassadors who do not hold official positions, but who continually bring our cause to others.

KEY MANAGEMENT PERSONNEL REMUNERATION

The board consider that the board of directors and the manager comprise the key management personnel of the charity, in charge of directing and controlling the operation on a day to day basis. No director received remuneration or expenses in the year.

This report has been prepared in accordance with 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, and in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

Approved by the Directors and signed on their behalf by:



Name: Rev Professor Roger D Sturrock

Date: 25 April 2023

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE LODGING HOUSE MISSION FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire A Doyle

Claire Dalrymple FCCA
Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Date: 25 April 2023

THE LODGING HOUSE MISSION
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2022
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	398,437	16,689	415,126	303,844	23,395	327,239
Charitable activities	4	13,224	-	13,224	14,713	-	14,713
Other trading activities		7,965	-	7,965	7,639	-	7,639
Investments	5	9,667	-	9,667	7,934	-	7,934
Other incoming resources	6	217	-	217	291	-	28,825
Total Income		429,510	16,689	446,199	334,421	51,929	386,350
Expenditure on:							
Raising donations and legacies	7	11,936	-	11,936	17,242	-	17,242
Investment management fees		2,581	-	2,581	2,735	-	2,735
Charitable Activities	9	328,623	25,689	354,312	242,284	51,929	294,213
Total Expenditure		343,140	25,689	368,829	262,261	51,929	314,190
Net income/(expenditure) for the year		86,370	(9,000)	77,370	72,160	-	72,160
Net (losses)/gains on investments		(43,958)	-	(43,958)	7,650	-	7,650
Transfers between funds		75,000	(75,000)	-	-	-	-
Net movement in funds		117,412	(84,000)	33,412	79,810	-	79,810
Funds reconciliation							
Total Funds brought forward	18	1,121,033	124,102	1,245,135	1,041,223	124,102	1,165,235
Total Funds carried forward	18	1,238,445	40,102	1,278,547	1,121,033	124,102	1,245,135

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE LODGING HOUSE MISSION
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BALANCE SHEET AS AT 31 DECEMBER 2022

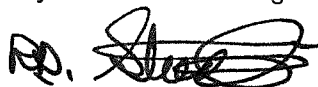
	Note	2022 £	2021 £
Fixed assets:			
Tangible assets	13	320,248	232,526
Investments	14	252,347	292,942
Total fixed assets		572,595	525,468
Current assets:			
Debtors	15	32,011	28,724
Cash at bank and in hand		692,563	698,406
Total current assets		724,574	727,130
Liabilities:			
Creditors falling due within one year	16	18,622	7,463
Net current assets		705,952	719,667
Net assets		1,278,547	1,245,135
The funds of the charity:			
Restricted income funds	18	40,102	124,102
Unrestricted funds	18	1,238,445	1,121,033
Total charity funds		1,278,547	1,245,135

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company 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 period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:



Name: Rev Professor Roger D Sturrock

Date: 25 April 2023

Company Registration Number: SC225199

THE LODGING HOUSE MISSION
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

Basis of Preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

No cash flow statement has been prepared in line with exemptions available under FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 £.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal. Further details of each fund are disclosed in notes 17 and 18.

Income Recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

**THE LODGING HOUSE MISSION
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies (continued)

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

Resources Expended

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to the note below.

- Costs of raising funds comprise the costs of commercial trading including investment management costs and certain legal fees and their associated support costs;
- Expenditure on charitable activities includes all the costs relating thereto whether allocate directly or in essential support of fulfilling the LHM's stated objectives, and other activities undertaken to further the purposes of the charity and their associated support costs;

Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to external scrutiny and legal fees together with an apportionment of overhead and support costs.

Tangible fixed assets and depreciation

All such assets costing in excess of £5,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Elevator	5% straight line
Minibus	25% straight line
Fixtures & Fittings	20% straight line
Property	Not depreciated
Property Fixtures and Fittings	33% straight line

No depreciation has been charged on the property, on the basis the property will be maintained to a sufficient standard and will hold its value.

Pensions

The charitable company contributes to defined contribution schemes and contributions are charged through the Statement of Financial Activities in the period to which they relate.

**THE LODGING HOUSE MISSION
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Charitable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Legal Status

The LHM is a Company limited by guarantee which is governed by its Memorandum and Articles of Association dated 12th November 2001. In the event of the LHM going into liquidation, the members are each obliged to guarantee payment of £1.

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**THE LODGING HOUSE MISSION
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies (continued)

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

Judgements in applying accounting policies and key sources of estimates uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect the reported income, expenditure, assets and liabilities. Use of available information and application of judgment are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from each estimate.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Allocation of expenditure between activities – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). There were no expenses reimbursed to any of the trustees during the year (2021: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2021: None).

Directors may have made donations anonymously to the charity. This is not recorded.

Directors may have waived expenses incurred on behalf of the charity. This is not recorded.

THE LODGING HOUSE MISSION
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. Income from donations and legacies

	2022	2021
	£	£
Donations		
Churches	53,141	49,422
Individuals	157,002	133,744
Trusts and Organisations	175,405	137,663
Legacies	29,578	6,390
	<u>415,126</u>	<u>327,239</u>

4. Income from charitable activities

	2022	2021
	£	£
Rental income	13,224	14,713
	<u>13,224</u>	<u>14,713</u>

5. Investment income

	2022	2021
	£	£
Bank and Other Interest	3,723	2,633
Dividends	5,944	5,301
	<u>9,667</u>	<u>7,934</u>

6. Other incoming resources

	2022	2021
	£	£
CJRS Income	-	28,534
Other Income	217	291
	<u>217</u>	<u>28,825</u>

7. Raising donations and Legacies

	2021	2021	2021
	Total	Direct	Support
	Allocated	Costs	Costs
	£	£	£
Fundraising Costs	13,972	-	13,972
Costs of Christmas Cards	3,270	3,270	-
Total	<u>17,242</u>	<u>3,270</u>	<u>13,972</u>

	2022	2022	2022
	Total	Direct	Support
	Allocated	Costs	Costs
	£	£	£
Fundraising Costs	9,225	-	9,225
Costs of Christmas Cards	2,711	2,711	-
Total	<u>11,936</u>	<u>2,711</u>	<u>9,225</u>

THE LODGING HOUSE MISSION
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	2021 Total Allocated £	2021 Governance related £	2021 Other support costs £	Basis of apportionment
Staff Costs	49,101	1,791	47,310	<i>Staff time</i>
Property Costs	42,978	-	42,978	<i>Office space</i>
Administration	15,668	-	15,668	<i>Energy Usage</i>
Total	107,747	1,791	105,956	

Cost type	2022 Total Allocated £	2022 Governance related £	2022 Raising Funds £	2022 Other support costs £	Basis of apportionment
Staff Costs	33,200	1,877	1,443	29,880	<i>Staff time</i>
Property Costs	63,607	-	6,361	57,246	<i>Office space</i>
Administration	14,216	-	1,421	12,795	<i>Energy Usage</i>
Total	111,023	1,877	9,225	99,921	

Governance costs:	2022 £	2021 £
Staff costs	1,877	1,791
Independent examiners remuneration	1,680	1,260
Professional fees	8,761	3,643
	12,318	6,694

Allocation of governance and other support costs:	2021 Other Support £	2021 Governance £	2021 Total £
Support and Governance costs	105,956	6,694	112,650
Total allocated	105,956	6,694	112,650

Allocation of governance and other support costs:	2022 Other Support £	2022 Governance £	2022 Total £
Support and Governance costs	99,921	12,318	112,239
Total allocated	99,921	12,318	112,239

THE LODGING HOUSE MISSION
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. Analysis of expenditure on charitable activities

	2022	2022	2021	2021
	Activities	Total	Activities	Total
	£	£	£	£
Staff Costs	220,778	220,778	184,557	184,557
Provisions & Catering	12,995	12,995	9,406	9,406
Education & Activities	8,300	8,300	1,572	1,572
Governance costs (note 8)	12,318	12,318	6,694	6,694
Support costs (note 8)	99,921	99,921	91,984	91,984
	<u>354,312</u>	<u>354,312</u>	<u>294,213</u>	<u>294,213</u>

10. Analysis of staff costs and remuneration of key management personnel

	2022	2021
	£	£
Salaries and wages	216,555	196,603
Social security costs	16,004	13,032
Pension contributions	18,309	15,364
Training and miscellaneous	3,109	8,659
Total staff costs and employee benefits	<u>253,977</u>	<u>233,658</u>

No employees had employee benefits in excess of £60,000 (2021: None).

	2022	2021
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>8</u>	<u>9</u>
	2022	2021
	£	£
Key management personnel remuneration	<u>44,198</u>	<u>32,834</u>

11. Net income/(expenditure) for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation	10,678	10,824
Independent examination fee	<u>1,680</u>	<u>1,260</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. Government Grants

During the year to 31 December 2022, the charity received government grants in the form of the Coronavirus Job Retention Scheme, totalling £Nil (2021: £28,534). At the year end there were no unfulfilled conditions or contingencies related to this grant (2021: none).

13. Tangible Fixed Assets

	Property £	Minibus £	Elevator £	Fixtures £	Total
Cost or valuation					
At 1 January 2022	221,828	31,930	-	70,459	324,217
Additions	-	-	98,400	-	98,400
Disposals	-	-	-	-	-
At 31 December 2022	221,828	31,930	98,400	70,459	422,617
Depreciation					
At 1 January 2022	-	27,938	-	63,753	91,691
Charge for the year	-	3,992	4,100	2,586	10,678
Eliminated on disposals	-	-	-	-	-
At 31 December 2022	-	31,930	4,100	66,339	102,369
Net book value					
At 31 December 2021	221,828	3,992	-	6,706	232,526
At 31 December 2022	221,828	-	94,300	4,120	320,248

14. Investments

	2022 £	2021 £
Market Value at 1 st January	292,942	282,726
Additions	44,466	37,913
Disposals	(46,895)	(32,912)
Unrealised (loss)/gains	(38,166)	5,215
Market value at 31 st December	252,347	292,942

15. Debtors

	2022 £	2021 £
Prepayments	10,424	10,042
Accrued Income	21,587	18,682
	32,011	28,724

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,973	475
Other creditors and accruals	8,673	3,972
Deferred income (Note 17)	-	-
Taxation and social security costs	6,976	3,016
	<u>18,622</u>	<u>7,463</u>

17. Deferred income

	2022 £	2021 £
Balance as at 1 April 2021	-	4,350
Amount released to income earned from charitable activities	-	(4,350)
Amount deferred in year	-	-
Balance as at 31 December 2022	<u>-</u>	<u>-</u>

18. Analysis of charitable funds

Analysis of Fund movements	2020 Fund b/fwd £	Income £	Expenditure £	Gains/ (Losses) £	2021 Fund c/fwd £
Unrestricted funds					
Designated funds	130,000	51,000	-	-	181,000
Total designated funds	<u>130,000</u>	<u>51,000</u>	<u>-</u>	<u>-</u>	<u>181,000</u>
General funds	911,223	283,421	(262,261)	7,650	940,033
Total unrestricted funds	<u>1,041,223</u>	<u>334,421</u>	<u>(262,261)</u>	<u>7,650</u>	<u>1,121,033</u>
Restricted funds					
Salary Support	-	19,245	(19,245)	-	-
Meals and provisions	-	4,150	(4,150)	-	-
Disabled Access	75,000	-	-	-	75,000
Office Creation	9,000	-	-	-	9,000
Property expenses	40,102	-	-	-	40,102
CJRS Fund	-	28,534	(28,534)	-	-
Total restricted funds	<u>124,102</u>	<u>51,929</u>	<u>(51,929)</u>	<u>-</u>	<u>124,102</u>
TOTAL FUNDS	<u>1,165,325</u>	<u>386,350</u>	<u>314,190</u>	<u>7,650</u>	<u>1,245,135</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

18. Analysis of charitable funds (continued)

Analysis of Fund movements	2021 Fund b/fwd £	Income £	Expenditure £	Transfers £	2022 Fund c/fwd £
Unrestricted funds					
Designated funds	181,000	-	(16,000)	(90,000)	75,000
Total designated funds	181,000	-	(16,000)	(90,000)	75,000
General funds	940,033	429,510	(371,098)	165,000	1,163,445
Total unrestricted funds	1,121,033	429,510	(387,098)	75,000	1,238,445
Restricted funds					
Salary Support	-	16,689	(16,689)	-	-
Disabled Access	75,000	-	-	(75,000)	-
Office Creation	9,000	-	(9,000)	-	-
Property expenses	40,102	-	-	-	40,102
Total restricted funds	124,102	16,689	(25,689)	(75,000)	40,102
TOTAL FUNDS	1,245,135	446,199	(412,787)	-	1,278,547

Restricted funds comprise:

The Salary Support Fund - represents various donations towards salary costs

The Meals and Provisions Fund - represents contributions to Service User welfare

The Disabled Access fund - to allow access to the first floor of the building

The Office Creation fund - part of the disabled access project

The Property Expenses Fund - provided by the Church of Scotland to cover property expenses when the liability for these passed to the Lodging House Mission

The CJRS fund - to cover salary costs during the Covid-19 pandemic

Designated funds relate to funds set aside for the Homeless Village Partnership with Social Bite.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Fixed assets	232,526	-	232,526
Investment	292,942	-	292,942
Debtors	28,724	-	28,724
Cash	574,304	124,102	698,406
Creditors	(7,463)	-	(7,463)
	<u>1,121,033</u>	<u>124,102</u>	<u>1,245,135</u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	320,248	-	320,248
Investment	252,347	-	252,347
Debtors	32,011	-	32,011
Cash	652,461	40,102	692,563
Creditors	(18,622)	-	(18,622)
	<u>1,238,445</u>	<u>40,102</u>	<u>1,278,547</u>

20. Lease commitments

There are no capital or lease commitments or post balance sheet events which require to be reported.