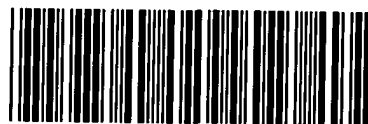


Charity Registration No. 1004354

Company Registration No. 02567517 (England and Wales)

THE UPPER ROOM (ST SAVIOUR'S)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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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 M Dudek J Hillman M Morgan (Vice-Chair) P Schick R Shaw B Stevenson C Wood
Secretary	P Mawdsley
Charity number	1004354
Company number	02567517
Registered office	St Saviour Wendell Park Church Cobbold Road London W12 9LN
Independent examiner	Begbies Chartered Accountants 9 Bonhill Street London EC2A 4DJ
Bankers	NatWest PLC London W12 7GE CCLA One Angel Lane London EC4R 3AB

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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)" (effective 1 January 2019).

Our Vision and Mission

The Upper Room's vision is to support and improve the lives of vulnerable people in our community to make them more resilient, and to help them make positive life choices. Our mission is to work with socially disadvantaged (or vulnerable) adults to:

- alleviate poverty
- provide personalised advice & support
- increase confidence & self-esteem
- enable people to be active members of the community
- improve physical & mental wellbeing
- improve employability
- reduce (the risk of) re-offending
- reduce the risk of homelessness

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 beneficiaries. It benefits people by improving their self-esteem and health, and enabling them to become economically independent.

Additionally, we are proud that our beneficiaries often help provide inspiration and hope for others.

Where we work

Our main hub is in West London, but we now have a satellite office in Croydon, and more broadly 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 elected for three-year terms. Trustees retire in rotation at the end of their term, and can stand for re-election by the Members at the AGM, subject to a maximum term of office of nine years. A full induction training pack is provided to all trustees. All trustees undergo annual safeguarding training.

The Chief Executive is empowered to make operational decisions, with the chairman of trustees and the CEO meeting at least monthly. The charity's financial controls policy defines the level of authorisation required for expenditure with approvals, ranging from Chief Executive to full board approval. Strategic decisions are made at board level. Specific board sub-committees provide oversight of particular areas of focus, such as Finance, Risk and Audit.

The charity has no subsidiaries and does not currently operate any joint ventures with other charities or organisations. Our UR4Meals project does host services provided by other charities and organisations, including Glass Door, Citizens Advice and the NHS, allowing clients of the meals service to access these services under one roof when they visit The Upper Room.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Pay for all employees, including key management personnel, is reviewed annually and decided at board level. The trustee responsible for HR conducts a benchmarking exercise for more senior positions by referencing pay surveys and pay levels in similar charitable organisations, and this is a key input to the board level salary review. We are a London Living Wage employer, and pay the London Living Wage as defined by the Living Wage Foundation, to our more junior staff members.

CHAIRMAN'S REPORT

As the pandemic receded, it was a great relief to find life returning to something approaching normality.

With the economic challenges facing society, however, our ability once more to offer our full range of services was timely indeed. The struggles that people – especially the most vulnerable – are experiencing have been well documented, and at The Upper Room we are in the forefront of providing much needed support.

To give just one example, in early 2023 we have regularly found ourselves serving more than 150 meals a day, which is an unprecedented number.

As always, you will find detailed reports on our various projects later in this document.

The year brought the very sad news that Father John Wheeler had passed away. John and his wife Brenda were the key players in founding The Upper Room more than 30 years ago, when he was Vicar of St Saviour's. From small beginnings handing out sandwiches in their kitchen, via installing a trestle table in their garage, the charity has grown to the significant operation it is today.

It was very good to see so many old friends from The Upper Room and St Saviour's gathering at John's funeral to show their enormous respect and affection for a remarkable man.

Our discussions with St Saviour's and the Diocese about a new long-term lease continue. We hope to have this agreed soon.

During the year the Revd Dr Graham Tomlin retired as Bishop of Kensington, and therefore stepped down as a Patron of The Upper Room. We are extremely grateful to Bishop Graham for his support during his term of office, and wish him all the best for the future.

This year we said farewell to our Chief Executive Chris Francis. Chris stepped up to the role of Chief Executive with great aplomb, and was both liked and respected by staff, volunteers, trustees and the wider community.

He and his wife Claire and baby daughter Pearl are making a new life for themselves on an idyllic island off the west coast of Ireland. Much though we'd have loved to persuade him to stay, it's hard to compete with the Atlantic beaches.

Iain Cooper stepped in initially as Interim Chief Executive, but his energy and enthusiasm so impressed both the staff and trustees that we offered him the job on a permanent basis, and were delighted that he accepted.

We are always heartened and encouraged by the wonderful support we receive from such a diverse range of individuals and organisations. It has been great to be able to hold more fundraising events now that Covid restrictions have eased.

Our volunteers are of course crucial to the service we provide. A significant number of them have been supporting us for many years, and we really couldn't function without them.

Our trustees continue to provide wise and robust leadership for the charity, ensuring that we take the right decisions in often taxing circumstances.

Finally, I would like to pay tribute to our wonderful staff. They are in the front line day in, day out, providing care, support and tough love to clients who can be challenging and vulnerable. I never cease to be bowled over by their unwavering dedication and commitment.

Simon Tuke
Chair of Trustees

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

OUR PROJECTS

UR4Meals

Our chef Jana left in April and was replaced by Jude Thompson. Nourish Hub have provided us with three chefs: Fadwa, Sophie and Christina – who have been outstanding whilst covering during Jude's recovery from a broken leg sustained in a cycling accident.

The number of daily guests increased progressively, with a peak in December 2022 when the average was 92 per day.

As always, our dining guests present to us with a wide variety of issues, and I can proudly say that, with the help of all our case/support workers (Glass Door, Citizens Advice, Turning Point, West London Equality Centre, Ealing Law Centre and others), we have supported and helped identify an equally wide variety of solutions.

Working in collaboration with a number of NHS services we have offered our guests flu and Covid vaccinations, TB and hepatitis checks, Podiatry, Oral Health awareness/checks, Dental referrals, as well as addiction and mental health support plans.

Our Christmas dinner was a very special event for our guests, with amazing presents donated by Nando's (once again) and Social Bite, supported by our volunteers. Pupils from Godolphin & Latymer also provided stunning handmade Christmas cards for each guest.

Key Outputs:

- 244 sessions
- 16,159 attendances over 244 sessions
- 32,550 meals, takeaways and food parcels
- 3,114 toiletries distributed
- 4,206 items of clothing distributed
- 146 sleeping bags given to rough sleepers
- 366 individual travel support (Oyster cards and top-ups)
- 545 TFL Saver tickets
- 92 sim cards & phone top-ups
- 31 mobile phones given
- 189 health-related actions
- 79 unique volunteers who contributed 2,928 hours of their time

Glass Door

We are extremely grateful to our Glass Door advisor, Andrew, who attended one day a week. We referred 157 guests to him, compared with 75 in the previous 12 months. The majority of these were complex cases requiring in-depth support over a number of sessions.

- 10 guests received benefits
- 4 guests secured employment
- 17 guests had financial assistance
- 2 guests opened bank accounts
- 5 guests received health referrals
- 23 guests were housed
- 8 guests received ID
- 2 guests received an immigration referral
- 2 guests received food support
- 1 guest received material support for moving into housing (white goods, etc)

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Citizens Advice

We secured additional funding for a CAB advisor to attend one day a week, and during this time Alison and Nick provided invaluable support to our guests. They helped 50 individuals with detailed casework, and a further 74 with simple queries. These were the prevalent issues:

	Frequency	No of Clients
Housing	96	26
Benefits & Tax Credits	58	19
Universal Credit	57	15
Immigration & Asylum	23	10
Debt advice	29	5
Health & Community care	7	6
Legal advice	6	5
Employment	6	3

Research

23 third-year Sociology and Criminology students from Roehampton University carried out research during UR4Meals sessions between October and December 2022. In a survey of 77 guests:

- 56% were British
- 35% were Polish
- 49% had a local connection with Hammersmith & Fulham
- 22% had a local connection with Ealing
- 84% were male
- 16% were female

Most respondents (90%) had heard about The Upper Room through word of mouth and informal networks – the best testimony to the Charity's importance to people in West London experiencing housing exclusion and poverty. It is also very clear that informal referral is what attracts The Upper Room's numerous migrants from Eastern and Central Europe.

Housing status: Of the 12 women, five were in shelter/emergency accommodation, three were in council temporary accommodation, two in social housing, one sofa-surfing and one in private rented accommodation. Of the 65 men, 23 were sleeping rough, 12 were in council/temporary accommodation, eight sofa-surfing, eight in private rented, seven in social housing and six in shelter/emergency accommodation.

Respondents indicated that the 'most-valued' services (after food, clothing and toiletries) were:

- 24% employment support
- 24% health and wellbeing
- 17% housing and accommodation
- 13% mental health and coping mechanisms

Testimonials and Case Stories

John – Guest, Case study

John found out about us from other people in a local hostel – The Danny Hotel. He was drinking daily and had been street homeless. Being in temporary accommodation, and with no money for food, he came to The Upper Room. After eating his first home-cooked meal in months, he was given much-needed toiletries and clothing. As the weeks went on, he continued to visit us daily, and he slowly started opening up about his situation/problems.

It was clear he had to do something about his drinking, and he was signposted to Alcoholics Anonymous services; soon he was regularly attending meetings. With continued support from us, he has been able to stay clean, and he is now starting to rebuild his life.

During this time John has also found employment and has moved into his own flat. We are very proud of him, and we continue to see him when he is not working, as he pops in to update us on his progress.

Tayo – Volunteer, Testimonial

"The guests are very appreciative of the service we provide, which is very satisfying and encourages me to keep coming back. The Upper Room has a wonderful atmosphere and is often more akin to a very friendly social club than a soup kitchen. I have met people with such varied and interesting backgrounds, and feel that the whole experience has indeed been very enriching for me."

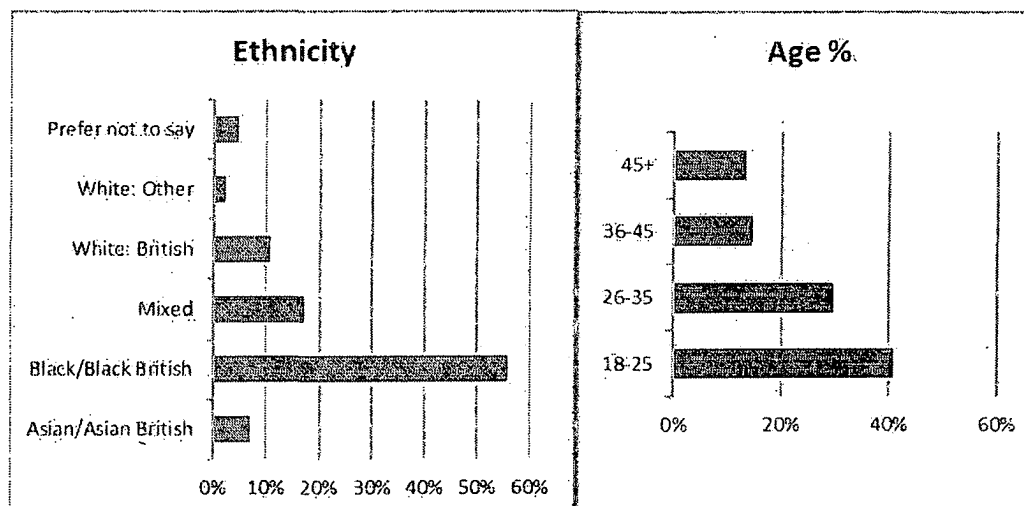
Cecilia Seres
UR4Meals Project Manager

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

UR4Driving

We have received referrals from 36 different agencies. Three of our students were referred to UR4Jobs for further training and employment, all of whom received training, and two of whom secured employment. Eight of our students volunteered with The Upper Room – three with UR4Driving and five with UR4Meals.



Key Outputs:

- Theory tests taken – 72
- Theory passes – 46
- Practical tests taken – 41
- Driving Licences – 20
- Theory workshops – 457
- Total attendees – 147
- Lesson hours – 1,298
- Number of driving Instructors – 14

Driving tests and instructors: There is no doubt that this continues to be a very challenging situation for the Driver and Vehicle Standards Agency (DVSA) – their prediction that 'everything should be back to normal by April' is far from being fulfilled, and recent reports in the press estimate the backlog of tests to have created a year's delay.

We can only book a practical test when a person passes their theory – we are booking tests now for test dates in October. We have altered the demand on the client in order to fill the time effectively – so Stage 1 is aimed at focussing all effort on the theory test, and getting this passed as soon as possible so we can book the practical; we then have a date to work to. Stage 2 is completing volunteering and seeking job and training interventions, whilst starting the lessons to coincide with the final practical test date.

The problem of delays has also been compounded by one of the consequences of Covid, which is people leaving their roles as examiners to retire early. This is equally true of instructors, and there has been a massive recruitment drive to test centres. Our instructors feed back to us that the new examiners have a much higher tendency to fail a student on seemingly small faults, resulting in lower pass-rates. And with fails and retests being up to five months apart, the problem is exacerbated. There is a scramble for tests as new dates are released at 6am every Monday, and the website frequently crashes, but we are securing some tests, and are able to prioritise those who are more likely to pass, as our students progress at differing rates. Some changes to the booking and cancellation process are due to be rolled out in summer 2023, which should make it easier to book cancellations.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Croydon: We have now had our first full year at Croydon, and following the lease-end at our first site (Croydon Voluntary Action) we opened one day per week at a new site (Carer Support Centre) in George Street. This is still a central location and we have use of clean and modern facilities. Our work in Croydon has so far produced 15 theory and four practical passes.

Since the end of this financial year we had 12 practical tests booked for April/May 2023 and we have already had eight passes, with another three to go! Of the 25 people who have completed the programme, not one has re-offended (as far as we know). This is their current status:

- just completed Construction Skills Certification Scheme, looking for work
- railway worker
- plumber's apprentice
- counsellor (student & working)
- disabled (continued to volunteer with Felix)
- disabled & actor (continued to volunteer with Alcoholics Anonymous/recovery charities)
- student (fashion branding)
- cleaner (part-time)
- receptionist in a private clinic
- youth worker
- currently exempt/in recovery
- student (Islamic studies – wants to be a prison Imam)
- construction worker
- currently looking for work, has childcare responsibilities
- some ad hoc construction agency work, ready to work
- working part-time at QPR (admin staff)
- construction & about to start apprenticeship
- is job searching, has a road construction job lined up for the summer
- electrical engineering course
- at Brunel University & part-time food delivery (cycle)
- part-time coffee shop (aiming for estate agent once taken test)
- currently exempt/in recovery – plans for construction/plumbing
- agency construction work
- home support worker
- building maintenance/casual labour

Client testimonial – Sonia, obtained her licence in October 2022

"I was deported from the US after serving 12 years in prison there. I felt I had lost everything that was important to me – family, friends and life in general. I was here in London in the middle of Covid, literally leaving one cell and entering another. I was feeling low, lonely and all I kept thinking about was that I just wish I could get my driving licence and get a job. My support worker finally came to me with the information about UR4Driving after me nagging her all the time about my needing to drive. When I tell you that was one of the best days of my life when I received that information, I can't even explain. I feel like I have a piece of my self-esteem back that I had lost so long ago. I feel my family looks at me as a winner and I no longer feel like a loser. The difference achieving my licence has made to me is that I already feel more confident and independent. I can apply for better positions, and I can be an active provider in my family instead of having to be a burden. It just feels so different to have the freedom to drive.

I liked the way I was encouraged by everyone at The Upper Room to be the best that I can be. The ladies here have the best spirits and I've never come across a charity where so much support is shown at all times to everyone. I had the most wonderful experience here and they still support me. Everything is as it should be and just what I needed to accomplish my goals."

Since joining the programme Sonia has gained part-time employment and is now a receptionist for a health clinic and in permanent accommodation.

Elaine Reeve
UR4Driving Project Manager

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

UR4Jobs

We have just completed the first year of our three-year partnership with Caritas to train their volunteers and employees to best assist their guests who walk through their doors. Six remote employment support training sessions were delivered in total, plus two peer support sessions. Three guest speakers were invited to promote and speak about their services (Only a Pavement Away, Beam and Social Bite). These sessions were open to the whole Caritas network.

People have been trained and guided on how to support guests, including an assessment of their primary needs. Employment information was delivered including CV preparation, interview skills, cover letter and disclosure letter.

Our partnerships with The Dorsett Hotel in Shepherd's Bush and Thames Water have strengthened. They have been welcoming, non-judgemental and hugely constructive in their work with us, not just in their support of some of our community's most vulnerable people, but going all the way through to employing our clients – one of whom has been promoted by The Dorsett and was shortlisted for an 'Employee of the Quarter' award.

Key Outputs:

- 47 unique beneficiaries
- 209 one-to-one employment support sessions delivered
- 49 job searches carried out
- 31 job applications completed
- 40 job referrals/placements
- 17 CVs compiled or updated
- 13 attended Construction Skills Certification Scheme training
- 2 college referrals

Case Study

M (56) had spent several years in prison. He joined UR4Driving hoping to get his full UK driving licence. During his training he enquired about employment support. He was referred to Glass Door and Citizens Advice for housing advice. We amended his CV and cover letter and applied for several jobs as a warehouse forklift driver (he already had that qualification). He managed to secure four interviews, plus on-site training. In the meantime, we referred him to The London Construction Academy for the complimentary ten-day course where he was able to obtain his Construction Skills Certification Scheme Green Card, Health and Safety Training, Site Access Traffic Marshal Training, Fire Marshall Training and First Aid.

He carried out voluntary work at St Barnabas Church in Kensington, and is still doing so as he enjoys giving something back to the community.

He is now fully employed, but is still attending driving lessons through UR4Driving. He is a perfect example of someone who has used all The Upper Room services. His rehabilitation into the community has been smooth and linear.

Iain Cooper
Chief Executive Officer

UR4Counselling

In the last year we have remodelled the UR4Counselling offering with the creation of a Clinical Manager role both to take on the clients with more serious issues and to provide clinical supervision for the counselling team. Frustratingly, we had a false start with the new Clinical Manager withdrawing from the role immediately after starting.

A team of local, freelance counselling providers was recruited to undertake the clinical requirements (more serious cases) and clinical supervision for the team. This enhanced the service on offer to our clients, and we finished the year with a team of one employed, three freelance and three volunteer counsellors.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The service continues to be bi-lingual, offering counselling in both English and Polish delivered through a blend of remote and face-to-face sessions.

There were 38 beneficiaries, 12 of whom were homeless. 206 sessions were booked of which 162 were attended. These were the most prevalent issues:

- Low mood – 71%
- General anxiety – 50%
- Lack of coping strategies – 36%
- Disability – 25%
- Low self-esteem/Isolation – 18%
- Financial difficulties & Poverty – 14%
- Domestic Violence – 9%
- Addiction/Sexual Abuse/Post Traumatic Stress Disorder – 4%

We are most grateful to our three volunteers: Deirdre, Emma and Paul.

Iain Cooper
Chief Executive Officer

HARVEST APPEAL

Despite the increasing squeeze on disposable incomes, Harvest donations were as high as ever in 2022, and all our storage spaces were once again packed with canned food, pasta, rice, biscuits, coffee and tea, cooking oils and more. Around 35 schools and churches collected on our behalf – not just from our local area, but as far afield as Belsize Park, Twickenham and Swiss Cottage. We visited 16 schools and churches to talk about our work and help children gain a better understanding of homelessness and the way their generous donations directly benefit those in need. We are always enormously impressed by the maturity and compassion even quite young children demonstrate when discussing this challenging subject.

KEEN TO BE GREEN

The Upper Room continues to strive in its efforts to maintain strong principles and values related to environmental sustainability, and our aim is to become as green as we can possibly be. We have been putting the 3R principles – Reduce, Re-use, Recycle – into practice. We are also looking at:

- Raising awareness: run sustainability workshops, provide online guidance, resources and examples of sustainability in practice (through our website, Facebook page etc)
- Continue to source renewable supplies of electricity
- Installing bicycle infrastructure and encouraging local staff and volunteers to cycle or walk; finding refurbished bicycles to be donated to our guests
- Using a commercial-size compost bin in our kitchen

EVENTS AND FUNDRAISING

The Friends Sub-Committee's purpose is to increase support locally, and to raise money. The number of regular donors has greatly increased; we now have 114 signed-up Friends, which provides a regular income of £26,002 per annum. I am pleased to report that our Friends have maintained their financial support, and we increased the membership by another fifteen during the year.

The highlight of the year was our 30th Anniversary party at Girdlers' Hall, which was generously hosted by The Girdlers' Company. Guests were treated to tours of the beautiful building, drinks and canapes were available throughout the evening, and there was even a magician to keep folk entertained before the main event – the live auction. Adrian Biddell did a sterling job in loosening wallets on our behalf. Our Chef, Jude Thompson, gave a moving speech on the night about his own back story and the value of the Meals service to our guests. We raised a lot more than we had dared to hope for, with the total reaching over £24,000 – a genuinely brilliant result.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Thank you to all the runners who trained and took part in the Ealing Eagles 10k run in August and the Richmond RunFest in September. Together they raised £4,385, which is fantastic.

The Artists at Home Christmas charity auction was another great success, raising £3,216. With sincere thanks to all the participating artists, and a special mention to Hamish Pringle, Kathryn Davey and Steph Curtis-Raleigh.

We were delighted to be part of the Big Give Christmas Challenge 2022. With the support of some of our existing donors, and some new supporters, we exceeded our £45,000 target, which triggered match-funding from the Reed Foundation of £7,500.

Thank you to Vojin Soskic from the Hogarth Health Club for organising a Santa Fun Run which raised £1,352.

In December the Addison Singers led a magical Carol Concert in St Saviour's, which raised £1,120.

Marmalade Jewellery in Turnham Green Terrace ran a Twelve Days of Christmas online auction and donated 25% of the net proceeds, which was £2,110.

Congratulations to a team of students from Year 10 at Sacred Heart High School in Hammersmith, who recently won a competition to gain a First Give award of £1,000 for their chosen local charity – The Upper Room.

We held our second Quiz Night at Latymer Upper School in March, which was attended by over 150 people and raised nearly £6,000. Thank you to our Quiz Master, Jamie Coia, our sponsors Horton & Garton, and to Latymer Foundation for hosting it. The Chiswick Cheese Market generously provided all the fine cheeses and pâté for free, and Simon Kimble provided all the wine.

Roehampton University ran a Homeless Awareness Week in March, which included various events, culminating in a sleep-out at Whitelands College which raised £704.

We also managed to squeeze in a Bridge Afternoon and two Tennis Tournaments. Many thanks to Hartwood Tennis Club and Christian Gallan of LOVETennis.

Our 2023 Winter Lecture Series were a great success, with enormous thanks to Dame Sheila Hancock, Jeremy Vine, Torin Douglas and Mallory Horrill – Curator of the William Morris Society.

Our current Friends Sub-Committee comprises three Trustees – Bridget Stevenson, Phil Schick and Julian Hillman – as well as our Chief Executive Iain Cooper, Caroline Needham (volunteer) and Fiona Cook our Fundraiser. I would particularly like to thank Bridget for her tremendous energy and the hours of work she puts in.

If you could facilitate a fundraising event, however modest, as part of your support for The Upper Room, please do get in touch.

Fiona Cook
Fundraising Manager

VOLUNTEERS

We now have a regular committed group of volunteers supporting the delivery of our services, as well as those helping with administrative and fundraising and events activities.

We recorded a total of 117 volunteers who contributed a total of 3,521 hours, which is the equivalent of two full-time staff.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

RISK MANAGEMENT

The Trustees have recognised that there are risks to which the charity, the staff and the volunteers are exposed. A Risk and Audit Committee meets quarterly, and a risk register is in place which is regularly reviewed. This Committee assesses all risks and ensures compliance. Good governance is in place, and Policies are reviewed annually by the Board. These include Financial Controls, HR, Safeguarding, GDPR and a Volunteer Policy. 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. The Charity uses Peninsula to ensure effective management of recruitment and equal opportunities. We also have a health and safety policy, food hygiene policy, and risk assessments carried out on a regular basis. We have a zero-tolerance policy against abuse, for the security and wellbeing of our staff and volunteers.

FINANCE REPORT

The Upper Room recorded a deficit of £36,805 for the financial year ending 31st March 2023, a smaller loss than had been anticipated in the budget set at the start of the year. Income increased compared to the prior year, and the charity ended the year with a healthy cash reserve, providing some protection for an uncertain funding landscape in the year ahead.

The reported deficit seen this financial year is substantially the result of the funding arrangements for the satellite UR4Driving project launched in South East London at the start of 2022. As in the prior financial year, funding for this project was provided from a designated reserve which was established when the charity received a substantial legacy in the 2020-2021 financial year. A total of £43,011 was spent on the satellite project in the 2022-2023 financial year, for which the corresponding income was recorded in the 2020-2021 financial year. Without this expenditure funded from reserves, the charity would have seen a small surplus of £6,206 for the year.

Income rose to £533,361 in 2022-2023 from £480,464 in the previous year, an increase of 11%. However, a significant part of this increase was due to a larger value attributed to the donated food the charity received, which is included in our statutory accounts. This value increased by £28,167 to a value of £34,204. Donation income fell slightly to £101,058 from £107,571 in the previous year, but grant income increased to £318,466 from £295,659. With COVID-related restrictions lifted during the full year, fundraising event activity was able to return to pre-pandemic levels, with event income growing to £63,620 in 2022-2023 from £22,402 in 2021-2022.

As interest rates rose during the year from the historically low levels seen over the last decade, we saw for the first time in many years a significant return (£7,885) on our cash reserves, which are mostly held in a short-dated money market fund managed by CCLA (Churches, Charities and Local Authorities Investment Management). The fund saw no losses related to recent bank defaults in the United States.

Expenditure dropped from £644,506 in 2021-2022 to £570,166 in 2022-2023. However, the 2021-2022 figure included a depreciation charge of £176,155 resulting from the substantial building project completed in 2019. Removing this extraordinary item, regular expenses for the year increased by £101,815 compared to the previous year. This increase was driven mainly by higher staff costs, higher spending on driving lessons in the UR4Driving project as activity returned to pre-pandemic levels, and the corresponding notional expenditure attributed to the value of donated food.

Our year-end balance sheet shows a healthy current asset position of £367,821. Of this figure, unrestricted cash reserves make up £289,786. We plan to reduce this figure slightly in the year ahead as detailed in the Reserves Policy section below.

My job as Treasurer is made immeasurably easier by the dedication and professionalism of all the staff at The Upper Room, but in particular our Finance Officer Veronica Tuke and Fundraising Manager Fiona Cook, who I thank for all the help they have given me during the year.

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

RESERVES POLICY

The reserves policy of The Upper Room is to maintain a cash reserve which is at least equal to the calculated cost of an orderly wind-down of the organisation over a three-month period should it ever become unviable. We include in this cost three months of staff costs, plus statutory redundancy payments, as well as other contractual commitments that would fall due. We also aim to limit our reserves to approximately six months of our budgeted expenses. On this basis, our minimum reserve level at 31st March 2023 is £86,274, and our targeted maximum is £330,911. Our general, unrestricted reserve funds, i.e. those which have not been designated for a special purpose, stand at £289,776 as at 31st March 2022, so within this target range.

As our unrestricted reserves are towards the upper end of the policy limits, the board has agreed to target a small reduction in reserves to a level of £250,000 at the end of the next financial year. The board has approved expense and income budgets for the 2023-2024 financial year accordingly.

PLANS FOR THE FUTURE

The charity does not intend to make any significant changes to the services it offers to beneficiaries during the year ahead, continuing to operate its four existing services of UR4Meals, UR4Driving, UR4Jobs and UR4Counselling. However, with an expected growth in the prisoner population, homeless numbers, and the high inflationary environment causing an increase in the cost of living, we expect the demand on our services to increase. We have identified where excess capacity exists within the organisation, allowing us to help more clients without increasing fixed costs, through upskilling and reorganisation.

We are also working to develop additional funding streams that can supplement the income we receive from our traditional sources of personal donations, fundraising events and grants from charitable bodies. Our initial focus is to grow the number of corporate donors supporting the charity.

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

Church Donations

The Church of the Holy Innocents, Hammersmith
St Columba, Knightsbridge
St James Hampton Hill
St John's Notting Hill
St Peter's Church, Hammersmith
St Saviour Wendell Park
St Michael and All Angels, Bedford Park

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Grants

Alma Jean Henry Charitable Trust
Anonymous
Anton Jurgens Charitable Trust
Arnold Clark Community Fund
Caritas Westminster
CHK Foundation
Co-op Local Community Fund
Garfield Weston Foundation
Hammersmith United Charities
London Catalyst
Mercers' Charitable Foundation
Peter Cruddas Foundation
Polish Relief Society
Porticus UK
Pret Foundation Trust
Rathbone Investment Management
Reed Foundation
Savills
Schutz Engel
Small Tap Big Change
Streets of London
The 29th May 1961 Charitable Trust
The Albert Hunt Trust
The ASDA Foundation
The Big Give Christmas Challenge 2022
The Buzzacott Stuart Defries Memorial Fund
The Charles Hayward Foundation
The City and Metropolitan Welfare Charity
The City Bridge Trust
The Daisy Trust
The Drapers' Company
The Dyers' Company Charitable Trust
The February Foundation
The French Huguenot Church of London Charitable Trust
The Girdlers' Company Charitable Trust
The Hedley Foundation
The Hollick Foundation
The J E Posnansky Charitable Trust
The Leigh Trust
The Noel Buxton Trust
The Olive Tree Trust
The Speedomick Foundation
The Swire Charitable Trust
The Wogen Anniversary Trust
The Worshipful Company of Insurers
The Worshipful Company of Weavers

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Harvest Donors

All Saints C.E. Primary	Fulham	School
All Saints' Church, Putney	Putney	Church
Belmont Primary	Chiswick	School
Brackenbury Primary	Hammersmith	School
Cavendish Primary	Chiswick	School
Chiswick & Bedford Park Prep	Chiswick	School
Ealing Fields High School	Ealing	School
Grove Park Primary	Chiswick	School
Heathfield Junior School	Chiswick	School
Hill House School	Knightsbridge	School
John Betts Primary	Hammersmith	School
Kew Green Church	Kew Green	Church
Kew Green Prep	Kew Green	School
Latymer Prep	Hammersmith	School
Orchard House (Parents' Association)	Chiswick	School
St Columba's Pont Street	Knightsbridge	Church
St Dunstan's East Acton	Acton	Church
St Eth's Fulham	Fulham	Church
St George's Campden Hill	Notting Hill	Church
St James Hampton Hill	Hampton Hill	Church
St John's North End Road	Fulham	Church
St John's Notting Hill	Notting Hill	Church
St John's Wood Church	St Johns Wood	Church
St Mary Abbots	Kensington	Church
St Mary's Primary	Isleworth	Church
St Michael and All Angels	Chiswick	Church
St Nicholas Primary	Shepperton	School
St Peter's Church	Hammersmith	Church
St Philips and St Barnabas School	Earl's Court	School
St Philip's W8	Earl's Court	Church
Strand on the Green Infant & Nursery	Kew	School
Tara House Nursery	Hammersmith	School
The Church of The Holy Innocents	Hammersmith	Church
The Hall School	Belsize Park	School
The William Hogarth School	Chiswick	School
Wendell Park Primary	Shepherd's Bush	School

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

In-kind Donors

Andrew Calvocoressi
Anna Schick
Antonia Young
ASDA Park Royal
Artists at Home
Base Face Pizza
Big Give Christmas Challenge 2022
BBC Studios
Boden
Bridget Stevenson
Bush Hall
Bush Theatre
Café Connection
Caroline Macmillan
Caroline Needham
Chiswick Cheese Market
Chiswick Cinema
Chiswick Flower Market
Chiswick House & Kitchen Garden
Christian Gallan's LOVEtennis
City Harvest
Cllr Rowan Ree
Dame Sheila Hancock
David Lloyd, Acton Park
Deirdre Shaw
Emma Blidjenstein
Emma Bostock
Felix Project
Flame & Fire Restaurant
Fuller's Brewery
Gail's Bakery
Gavin Graham
Giulia's Restaurant, W12
Glass Door
Greenshoot
Hamish Pringle
Hartwood Tennis Club Ltd
Headliners Comedy Club
Honest Burgers
Horton and Garton
Jamie Coia
Jan Hillman
Jenny and Peter Smart
Jeremy Vine
Kathryn Davey
Latymer Foundation
Lyric Hammersmith
Mallory Horrell
Marmalade Jewellery
Michael Pownall
Micheal Haran
Milly Forrest
More Munchies
Nando's
Paul Taylor
Philip Michael Martin, artist
Prop Up Project
Queens Park Rangers FC
Rennie Pilgrem

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Roehampton University
Salome Gallan
Sarah Holloway
Sarah Houston
Savills, Chiswick
Savills West London
Shoots and Leaves, W6
Simon Community
Simon Kimble
Sipsmith Distillery
Social Bite
Steph Curtis-Raleigh
St Saviour Wendell Park
The Addison Singers' Chamber Choir
The Eagle, W12
The Girdlers' Company
The Hogarth Club
The Queen Mother's Clothing Guild
The River Cafe
Torin Douglas
Victoria Daskal Wine
Venture Photography
Victoria Wakeman, Butler and Lawlor
Zoe Young

Other Donors

39 Steps Entertainment Ltd
Amazon Smile
Benevity
Chiswick Baroque
Chiswick Cheese Market
Cook Charitable Trust
Cow & Co
Easyfundraising.org.uk
Finlay Brewer
Hamilton Hodell Ltd
Horton and Garton
Metro Bank
PayPal Giving Fund
RVJ Cadbury CT
The Wolton Charitable Trust
Titan's golf group
UK Online Giving

School Donations

Hill House School
The Hall School Charitable
Trust
Kew on the Green School

THE UPPER ROOM (ST SAVIOUR'S)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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;
- 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 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: 21 June 2023

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 2023.

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.

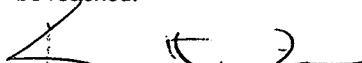
Independent examiner's statement

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)
Begbies Chartered Accountants

9 Bonhill Street
London
EC2A 4DJ

Dated: 21/6/23

THE UPPER ROOM (ST SAVIOUR'S)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	138,681	315,047	453,728	416,201
Charitable activities	3	-	3,158	3,158	37,533
Fundraising activities	4	36,021	27,599	63,620	22,402
Investments - bank interest		7,855	-	7,855	327
Other income	5	5,000	-	5,000	4,000
Total income		187,557	345,804	533,361	480,463
<u>Expenditure on:</u>					
Raising funds	6	45,300	-	45,300	44,179
Charitable activities	7	167,331	357,535	524,866	600,327
Total resources expended		212,631	357,535	570,166	644,506
Net expenditure for the year/ Net movement in funds		(25,074)	(11,731)	(36,805)	(164,043)
Fund balances at 1 April 2022		354,333	50,293	404,626	568,669
Fund balances at 31 March 2023		329,259	38,562	367,821	404,626

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)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior year: 2021-2022		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	157,816	258,385	416,201
Charitable activities	3	-	37,533	37,533
Fundraising activities	4	22,402	-	22,402
Investments - bank interest		327	-	327
Other income	5	4,000	-	4,000
Total income		184,545	295,918	480,463
<u>Expenditure on:</u>				
Raising funds	6	44,179	-	44,179
Charitable activities	7	300,695	299,632	600,327
Total resources expended		344,874	299,632	644,506
Net expenditure for the year/ Net movement in funds		(160,329)	(3,714)	(164,043)
Fund balances at 1 April 2021		514,662	54,007	568,669
Fund balances at 31 March 2022		354,333	50,293	404,626

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		1,297		1,703
Current assets					
Debtors	13	6,872		3,317	
Cash at bank and in hand		440,711		478,500	
		447,583		481,817	
Creditors: amounts falling due within one year	14	(81,059)		(78,894)	
Net current assets			366,524		402,923
Total assets less current liabilities			367,821		404,626
Income funds					
Restricted funds	17		38,562		50,293
<u>Unrestricted funds</u>					
Designated funds	18	39,473		82,890	
General unrestricted funds		289,786		271,443	
			329,259		354,333
			367,821		404,626

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 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 21 June 2023



S Tuke (Chair)
Trustee

Company Registration No. 02567517

THE UPPER ROOM (ST SAVIOUR'S)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(45,645)		159,740
Investing activities					
Interest received		7,855		327	
Net cash generated from investing activities			7,855		327
Net (decrease)/increase in cash and cash equivalents			(37,790)		160,067
Cash and cash equivalents at beginning of year			478,500		318,433
Cash and cash equivalents at end of year			<u>440,711</u>		<u>478,500</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2019). 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.

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 with reasonable certainty, 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 33% (2022: 15%) 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 2023

1 Accounting policies

(Continued)

Grants are recognised when receivable. 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 events are recognised in the period in which the fund-raising event takes place. General costs of raising funds are recognised as the cost is incurred.

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 activities in the ratio of 42:40:12:6 Driving: Meals: Jobs: Counselling (2022: 40:40:11:9). No support costs have been estimated to arise in the current year or previous year in respect of 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:

Leasehold improvements	Once completed, over the term of the lease
Kitchen equipment	10 years
Computers	3 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 the statement of financial activities.

Leasehold improvements comprise the costs of the construction of a mezzanine floor. In accordance with the accounting policy, the asset is depreciated over the term of the lease. The lease expired in March 2022 and accordingly the asset was being depreciated over a short period of time creating a significant annual charge. The depreciation charge was not replicated in the current year accounts as the net book value is now nil.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 and accruals 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 10.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	101,058	107,571
Legacies receivable	-	6,458
Grants receivable	318,466	295,659
Statutory funding including CJRS (furlough)	-	476
Donated food, materials and professional services	34,204	6,037
	<u>453,728</u>	<u>416,201</u>
Donations and gifts		
Gift aid	15,216	14,868
Donations from schools, churches and individuals	85,842	92,703
	<u>101,058</u>	<u>107,571</u>
Grants recognised in the year		
Anton Jurgens Charitable Trust	10,000	-
City Bridge Trust	9,475	7,872
CHK Foundation	-	10,000
Charles Hayward Foundation	-	10,000
Emmaus Medway	-	20,000
Garfield Weston Foundation	25,000	25,000
Hammersmith United Charities	10,000	15,250
Mahoro Charitable Trust	-	10,000
Porticus UK	45,000	11,250
Pret Foundation Trust	10,143	10,000
Schutz Engel	31,723	-
Streets of London	-	15,000
The Drapers' Company	-	15,000
The Hollick Foundation	10,000	10,000
The Linbury Trust	-	10,000
The Mercers' Charitable Foundation	30,000	30,000
The Olive Tree Trust	15,000	15,000
The Worshipful Company of Weavers	-	15,000
Other under £10,000 and anonymous	122,125	66,287
	<u>318,466</u>	<u>295,659</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	2023 £	2022 £
Performance-related grant - City Bridge Trust	3,158	37,533

4 Fundraising activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising events	36,021	27,599	63,620	22,402
For the year ended 31 March 2022	22,402	-		22,402

5 Other income

	2023 £	2022 £
NI Employer's incentive	5,000	4,000

6 Raising funds

	2023 £	2022 £
<u>Fundraising and publicity</u>		
Staging fundraising events and other costs	4,493	6,439
Fundraising agents and grant monitoring	40,807	37,740
Fundraising and publicity	45,300	44,179

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	UR4Driving	UR4Meals	UR4Jobs	UR4Counsel ling	Total	UR4Driving	UR4Meals	UR4Jobs	UR4Counsel ling	Total
	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£
Staff costs	89,680	109,409	34,128	15,266	248,483	67,657	97,389	22,019	21,327	208,392
Client training - lessons and test fees	51,904	-	3,338	-	55,242	34,425	-	2,202	-	36,627
Kitchen (food, health and safety)	806	5,750	-	-	6,556	147	2,847	44	-	3,038
Beneficiary awards	-	3,096	2,762	-	5,858	-	1,200	1,851	1,129	4,180
Volunteer expenses	6,080	2,674	28	-	8,782	3,091	1,115	33	3	4,242
Office costs	1,480	2,598	322	1,911	6,311	2,364	2,772	359	393	5,888
Motor expenses	-	2,062	-	-	2,062	-	2,331	-	-	2,331
Professional fees and consultancy	1,608	11,836	3,062	1,217	17,723	8,092	3,345	3,847	-	15,284
Staff training costs	73	500	-	986	1,559	287	931	175	999	2,392
Rent, rates and refuse	5,895	-	-	-	5,895	-	-	-	-	-
Sundry expense	-	-	-	-	-	69	-	-	-	69
Donated food estimate	-	34,204	-	-	34,204	-	6,037	-	-	6,037
	<u>157,526</u>	<u>172,129</u>	<u>43,640</u>	<u>19,380</u>	<u>392,675</u>	<u>116,132</u>	<u>117,967</u>	<u>30,530</u>	<u>23,851</u>	<u>288,480</u>
Share of support costs (see note 8)	54,400	51,809	15,543	7,771	129,523	123,832	123,832	34,053	27,862	309,579
Share of governance costs (see note 8)	1,121	1,067	320	160	2,668	907	907	250	204	2,268
	<u>213,047</u>	<u>225,005</u>	<u>59,503</u>	<u>27,311</u>	<u>524,866</u>	<u>240,871</u>	<u>242,706</u>	<u>64,833</u>	<u>51,917</u>	<u>600,327</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

(Continued)

	UR4Driving 2023 £	UR4Meals 2023 £	UR4Jobs 2023 £	UR4Counsel ling 2023 £	Total 2023 £	UR4Driving 2022 £	UR4Meals 2022 £	UR4Jobs 2022 £	UR4Counsel ling 2022 £	Total 2022 £
Analysis by fund										
Unrestricted funds	42,558	97,765	17,823	9,185	167,331	93,095	137,261	19,937	50,402	300,695
Restricted funds	170,489	127,240	41,680	18,126	357,535	147,776	105,445	44,896	1,515	299,632
	<u>213,047</u>	<u>225,005</u>	<u>59,503</u>	<u>27,311</u>	<u>524,866</u>	<u>240,871</u>	<u>242,706</u>	<u>64,833</u>	<u>51,917</u>	<u>600,327</u>

Support costs are allocated in proportion to charitable activities in the ratio of 2023: 42:40:12:6 across Driving, Meals, Jobs and Counselling (2022: 40:40:11:9 across Driving, Meals, Jobs and Counselling).

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Staff costs	75,976	-	75,976	79,601	79,601
Depreciation	405	-	405	179,060	179,060
Computer	2,231	-	2,231	8,000	8,000
Miscellaneous expense	9,379	-	9,379	8,455	8,455
Office administration	1,438	-	1,438	2,820	2,820
Advertising, including staff	1,043	-	1,043	182	182
Professional fees	8,048	-	8,048	6,354	6,354
Rent & utilities	29,790	-	29,790	23,676	23,676
Staff training	1,213	-	1,213	1,431	1,431
Independent examination fees	-	2,520	2,520	-	2,268
Travel	-	148	148	-	-
	<u>129,523</u>	<u>2,668</u>	<u>132,191</u>	<u>309,579</u>	<u>311,847</u>
Analysed between Charitable activities	<u>129,523</u>	<u>2,668</u>	<u>132,191</u>	<u>309,579</u>	<u>311,847</u>

Governance costs includes payments to the Independent Examiners of £2,520 inclusive of VAT (2022-£2,268).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year except as disclosed in note 20. Reimbursed travel expenses totalled £nil (2022: £nil). The general insurance policy includes cover for the trustees.

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	12	11

Employment costs

	2023 £	2022 £
Wages and salaries	286,287	256,047
Social security costs	23,658	20,082
Employer pension costs	14,514	11,864
	<u>324,459</u>	<u>287,993</u>

During the year no employee earned over £60,000 per annum.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Leasehold improvements £	Kitchen equipment £	Computers £	Total £
Cost				
At 1 April 2022	<u>442,299</u>	<u>18,324</u>	<u>12,903</u>	<u>473,526</u>
At 31 March 2023	<u>442,299</u>	<u>18,324</u>	<u>12,903</u>	<u>473,526</u>
Depreciation				
At 1 April 2022	<u>442,299</u>	<u>16,842</u>	<u>12,683</u>	<u>471,824</u>
Depreciation charged in the year	-	185	220	405
At 31 March 2023	<u>442,299</u>	<u>17,027</u>	<u>12,903</u>	<u>472,229</u>
Carrying amount				
At 31 March 2023	<u>-</u>	<u>1,297</u>	<u>-</u>	<u>1,297</u>
At 31 March 2022	<u>-</u>	<u>1,483</u>	<u>220</u>	<u>1,703</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	6,872	3,317

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income - grants received for future time periods	15	68,917	63,008
Trade creditors		237	-
Accruals		11,905	15,886
		81,059	78,894

15 Deferred income

	2023 £	2022 £
Arising from grants for future time periods	68,917	63,008

	2023 £	2022 £
Deferred income brought forward	(63,008)	(36,514)
Recognised in the year	63,008	36,514
Provided in the year	68,917	63,008
	68,917	63,008

16 Statutory funding

The charity recognised no statutory funding during the year (2022: £476 of Coronavirus Job Retention Scheme).

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 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:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
UR4Driving	21,670	119,098	(108,543)	32,225	145,304	(157,856)	19,673
UR4Meals	11,855	108,091	(103,746)	16,200	111,040	(127,240)	-
City Bridge Trust							
UR4Driving	-	37,533	(37,533)	-	12,633	(12,633)	-
UR4Jobs	20,482	23,946	(44,428)	-	41,680	(41,680)	-
UR4							
Counselling	-	3,000	(1,132)	1,868	35,147	(18,126)	18,889
Core funding	-	4,250	(4,250)	-	-	-	-
	<u>54,007</u>	<u>295,918</u>	<u>(299,632)</u>	<u>50,293</u>	<u>345,804</u>	<u>(357,535)</u>	<u>38,562</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
City Bridge Trust UR4Driving	City Bridge Trust grant to fund the UR4Driving project
UR4Jobs	Grants to fund the UR4Jobs project
UR4 Counselling	Grants to fund the UR4Counselling project
Core funding	Grants to fund rent and management

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 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:

	Balance at 1 April 2021 £	Resources expended £	Balance at 1 April 2022 £	Resources expended 31 March 2023 £	Balance at 31 March 2023 £
Fixed assets	180,762	(179,059)	1,703	(406)	1,297
UR4Driving	100,000	(18,813)	81,187	(43,011)	38,176
	<u>280,762</u>	<u>(197,872)</u>	<u>82,890</u>	<u>(43,417)</u>	<u>39,473</u>

Unrestricted Fund Purpose of Fund

Fixed asset fund	Income invested in the charity's fixed assets based on the net book value
UR4Driving	Legacy funds designated for the specific purpose of establishing a satellite UR4Driving project at a second location and furthering the project of franchising UR4Driving

19 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,297	-	1,297	1,703	-	1,703
Current assets/(liabilities)	327,962	38,562	366,524	352,630	50,293	402,923
	<u>329,259</u>	<u>38,562</u>	<u>367,821</u>	<u>354,333</u>	<u>50,293</u>	<u>404,626</u>

THE UPPER ROOM (ST SAVIOUR'S)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Operating lease commitments

The charity occupied the St Saviour's site under a 7-year lease. The lease expired on 31st March 2022, and at the balance sheet date the new lease had yet to be agreed although discussions are ongoing.

The satellite location for the UR4Driving project is occupied under a rolling contract with no long-term commitment.

21 Related party transactions

Mrs V Tuke, the wife of chair of trustees, Mr Simon Tuke, received £14,727 (2022: £12,035) for bookkeeping services.

During the year, the charity received £5,802 (2022: £1,181) in donations from trustees and related parties.

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.

	2023 £	2022 £
Aggregate compensation	59,065	63,958

22 Limited by Guarantee

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

23 Cash generated from operations	2023 £	2022 £
Deficit for the year	(36,805)	(164,043)
Adjustments for:		
Investment income recognised in statement of financial activities	(7,855)	(327)
Depreciation of tangible fixed assets	405	179,060
Movements in working capital:		
(Increase)/decrease in debtors	(3,555)	105,195
(Decrease)/increase in creditors	(3,744)	13,361
Increase in deferred income	5,909	26,494
Cash (absorbed by)/generated from operations	(45,645)	159,740

24 Analysis of changes in net funds

The charity had no debt during the year.