

**NIGHTSAFE LTD**

**ANNUAL REPORT  
AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR**

**THE YEAR ENDED MARCH 31 2022**

**NIGHTSAFE LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31 2022**

**INDEX**

|  |         |
|--|---------|
| Chair's Foreword                       | 1       |
| Administrative information             | 2       |
| Trustees' and Directors' annual report | 3 – 7   |
| Independent examiners' report          | 8       |
| Statement of financial activities      | 9       |
| Balance sheet                          | 10      |
| Statement of cash flows                | 11      |
| Notes to the financial statements      | 12 – 23 |

**NIGHTSAFE LIMITED  
CHAIR'S FOREWORD  
FOR THE YEAR ENDED MARCH 31 2022**

Dear friends and supporters of Nightsafe

I was honoured to take over as chairperson of Nightsafe from Julie Thomas in November 2021.

Nightsafe continues to be an essential provider of services to young people in Blackburn with Darwen, working with young people who are homeless or are at risk of homelessness.

Nightsafe was adept at pivoting our services in response to the challenges presented by the Covid pandemic and we continue to do so. We adapted and learnt how to provide services whilst keeping service users and our staff safe.

Nightsafe continues to support young people from that point of crisis through to independent living in their own home. Nightsafe supports young people in challenging circumstances, meets housing needs, supports and helps develop life skills. By providing services at the day centre, the emergency shelter, through bespoke supported housing and medium stay accommodation.

For over 30 years, every week throughout the year, Nightsafe delivers for young people.

None of this could be done without those who support us – the individuals that fundraise and donate, our funders, businesses that support us, our volunteers, the board of trustees, and the staff team - what a combined effort and achievement!

This year we have seen consistent and innovative fundraising activities ranging from sponsored walks to bake sales, to sponsored runs to sleep outs and even sleep ins! All massively creative, all hugely appreciated. Safe to say much fun was had and a lot of thought behind why these activities were being undertaken. We are so very grateful for everyone's efforts.

Huge thanks once again goes to all our Funders, including: Blackburn with Darwen Borough Council, Community Fund Lottery, Brian Mercer Foundation, Children In Need, The National Foundation of Music, The Lancaster Foundation we are indebted to them for their support

Nightsafe is growing and evolving, we are a thriving organisation, but we only succeed because people support us, and do so in many ways. Please continue to do so.

Thank you to all involved with Nightsafe.

Elizabeth Taylor  
Chair of Trustees

**NIGHTSAFE LIMITED  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED MARCH 31 2022**

|                                 |                              |                      |                      |
|---------------------------------|------------------------------|----------------------|----------------------|
| <b>DIRECTORS &amp; TRUSTEES</b> | Julie Thomas -               | (resigned 10/11/21)  | Chair until 10/11/21 |
|                                 | Elizabeth Taylor             |                      | Chair from 10/11/21  |
|                                 | Gillian Davies               |                      | Treasurer            |
|                                 | Vivian Davenport             |                      |                      |
|                                 | Sylvia Edwards               |                      |                      |
|                                 | Wendy Hobson -               | (resigned 10/11/21)  |                      |
|                                 | Mubashar Ahmed Khaliq        |                      |                      |
|                                 | Richard H Marsh – (appointed | (appointed 10/11/21  |                      |
|                                 | Lucy Ross                    |                      |                      |
|                                 | Cllr James Shorrocks         | (appointed 10/11/21) |                      |
|                                 | Amy Stokes                   | (resigned 10/11/21)  |                      |
|                                 | John Sturgess                |                      |                      |
|                                 | Edward Walmsley              |                      |                      |

**COMPANY SECRETARY** Diane Page

**SENIOR STAFF**

|                          |                |
|--------------------------|----------------|
| Chief Executive          | Jan Larkin     |
| Office & Finance Manager | Diane Page     |
| Operations Manager       | Faith Marriott |

**REGISTERED OFFICE AND  
PRINCIPAL PLACE OF  
BUSINESS** The Boulevard Centre  
45 Railway Road  
Blackburn BB1 1EZ

**INDEPENDENT EXAMINER  
ACCOUNTANTS &** Peter Smith BA FCA DChA  
HGA Accountants & Financial Consultants Ltd  
t/a Chittenden Horley - Chartered Accountants  
The Wesley Centre  
Royce Road, Hulme  
Manchester M15 5BP

**BANKERS** Barclays Bank Plc  
8 – 14 Darwen Street  
Blackburn BB2 2BZ

**NIGHTSAFE LIMITED  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED MARCH 31 2022**

The trustees present their annual report together with the financial statements of the charity for the year ended March 31 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.

**REPORTING FRAMEWORK**

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

**OBJECTIVES AND ACTIVITIES**

**Charitable objects**

The charity's objectives are:

- to provide temporary accommodation for homeless young people in the North West of England including primarily but not exclusively in East Lancashire (hereinafter called 'the Area of Benefit');
- to promote the welfare of young people in the area of benefit who are in need, hardship or distress;
- to provide counselling, information and advisory services for young people;
- to provide creative activities for young people to experience and engage in; and
- to develop and provide facilities, activities and services in order to alleviate the problems relating to homelessness and improve the wellbeing and opportunities for young people in the Area of Benefit.

**Activities**

In order to achieve these objectives the Charity provides:

- **Emergency Night Shelter**  
The shelter can accommodate 5 young people each night and provides bed, breakfast; evening meal plus washing facilities and support from 2 staff that help create a warm welcoming atmosphere. All young people receive resettlement advice to help find more permanent accommodation.
- **Platform 5 Day-centre**  
The Day-centre is open each week-day to all young people aged 16 – 24 who are homeless or living in unsettled accommodation and need support to regain a stake in the community. The Day-centre offers basic facilities laundry, shower, storage, lunch and delivers a range of life skills and health workshops. These include cook & eat, drug and alcohol awareness, healthy life styles etc.
- **Cornfield Cliffe**  
This is a supported housing project situated in Darwen with 6 residential places for young people aged 16 to 24 with high support needs. Each young person has their own individual support plan tailored to their own need.
- **Witton Project**  
This is a 4-bed supported housing project in Blackburn for young people aged 16 – 18 they have to be involved in meaningful activity such as training, education, volunteering or employment. Each young person has their own individual support plan tailored to their own need.
- **Safe@St Silas**  
A supported living project for up to 6 young people. Each young person has their own en-suite room with a shared kitchen, communal lounge and a training / activity room. Staff provide support with life skills, including budgeting, cooking, health, education, training & employment and help with filling in forms. Regular training sessions are run by partner agencies such as Brook sexual health service.
- **The Gatehouse**  
This is a supported living project for up to 4 young people between the ages of 16-18 years. It is commissioned by Blackburn with Darwen Borough Council's Leaving Care Team.
- **Dispersed Housing**  
This project supports 16 young people in their own accommodation, giving them the skills and support they need to maintain their tenancy.
- **Leap Project**  
The project aim is to increase life skills and education work with homeless young people aged 16 - 18 throughout Nightsafe's 4 projects. There has been a change to this project as a result of the Covid Pandemic and this Project has extended it's age range to 16 -25 Birthday.

**NIGHTSAFE LIMITED  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED MARCH 31 2022**

- **Mentoring service**

Our mentor service continues to work in partnership with the Volunteer Centre. This initiative links young people who are rough sleeping, vulnerably housed or sofa surfing with a volunteer mentor who will work with them to access settled accommodation. Giving disengaged young people the support and encouragement needed to engage with services to address the barriers to a settled life, making a difference by giving young people someone to support and befriend them at crisis point, guiding them through the process of finding accommodation helping to break the cycle of homelessness.

**Aims**

- To provide an information, advice and support service for young homeless people.
- To provide emergency accommodation in Blackburn Town Centre.
- To provide Resettlement services for young people.
- To provide 2 supported housing projects in Blackburn and Darwen, to promote life and social skills leading to independent living.
- To provide health & educational Day Centre services.
- To work with other statutory and voluntary agencies in the Borough to ensure young homeless people have best services.
- To continue to develop services in conjunction with other agencies to improve the services for young homeless people, and to monitor and evaluate the effectiveness of joint services provided.
- To Ensure young people are able to access their rights.
- To involve all staff and volunteers in the management of the organisation through the provision of appropriate training to enable the staff, volunteers and the organisation to achieve their full potential.

**Contribution of volunteers**

Volunteers are the back bone of Nightsafe's service, our emergency night shelter is partly staffed by our team of full time volunteers who come from different parts of Britain and across the world to give their time to Nightsafe, and in the last 12 months we have volunteers from Taiwan, Colombia, UK, Germany, Mexico, and South Korea. They are also an integral part of the staff team at our Witton project. We have a team of local volunteers who get involved in all aspects of the organisation, acting as mentors, offering practical help to the projects using their individual skills to enhance the service to young people. Volunteers also help with fundraising and raising the profile of the organisation.

**Public benefit**

The charity has had regard to the Charity Commission's guidance on public benefit.

The public benefit of our project results in:

- Young people getting off the streets and getting involved in resettlement programmes.
- Young people avoiding and moving away from criminal activities and anti-social behaviour
- Young people accessing a range of services and participating in training
- Young people becoming active participating members of our community

**ACHIEVEMENTS AND PERFORMANCE**

**Overview**

It is with some relief that I write this report to say that 2021- 2022 has been a more settled operational year for Nightsafe. Covid although ever present has largely meant that Nightsafe has, like other organisations across Blackburn with Darwen found a way through to learn from new ways of operating to ensure wherever possible the safety of the young people and its staff and volunteers.

Year on year Nightsafe continues to build on good practice providing and building on its mantra of, Somewhere to go, Somewhere to stay and Someone to talk to. Each year the service we provide is needed more and more and whilst numbers of homeless young people are increasing it is also true to say that what is more noticeable is the extent and level of support needed. As families face ongoing challenges to support their children, pay bills and put food on the table, often the price being paid results in greater family breakdown.

21 -22 has like previous years presented Nightsafe with ongoing challenges and opportunities in equal measure. Like every year securing funding continues to be a challenge for all VCFSE organisations. Nightsafe continues to be grateful to all its Funders and Stakeholders and ever more grateful for the hugely generous donations from both the local and further afield community.

**NIGHTSAFE LIMITED  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED MARCH 31 2022**

During this last year we said a fond farewell and grateful thanks to Julie Thomas who had been our Chair of Trustees for over nine years. Julie will be greatly missed having brought a wealth of skill and expertise to the position. Under Julie's Chairing Nightsafe has grown massively from having 2 Housing Projects to shortly being in a position to open its 5<sup>th</sup>! Going forward it is with great pleasure and thanks that we welcome Elizabeth Taylor as our new Chair of Trustees. Elizabeth once again has a huge amount of skill and expertise and has been a valued and well respected Nightsafe Trustee for over 5 years.

This year once again brought some other staffing changes to Nightsafe. Some staff moved on to pastures new and others have joined us and have been welcomed into the Nightsafe fold. Additionally, we have commissioned external HR support which has provided much needed advice and guidance with regards to good practice at Nightsafe and compliance with regards all HR matters. In addition Nightsafe has continued its ongoing commitment to our young people, staff and volunteers in commissioning Wellbeing Support – this has been well received by all.

As with all other previous years our thanks go to our Trustees and Volunteers. Without them we would be unable to provide the support we do to our young people. Their expertise and skill sets are invaluable.

Our LEAP Project once again had a very successful year and our Project Co-ordinator was very successful in getting and keeping our young people in work, education and Training.

Year on year our Housing Projects have gone on from strength to strength and additionally we are now in the progress of working towards getting our 5<sup>th</sup> Housing Project ready to accommodate an additional 6 young people. Anchor Avenue will give us a 2<sup>nd</sup> Housing Project in Darwen and we are very excited at the prospect of this new addition.

This year we have continued to support young people move into their own properties and continue to provide Dispersed Outreach Support to enable young people manage their tenancies.

Platform 5 and the Night Shelter have returned to some semblance of the new 'normal' and Nightsafe has ensured that protocols set up at the height of the Covid Pandemic have become a way of life and are now part of Nightsafe good practice. Both Platform 5 and the Shelter continue to be needed as much as ever.

I am delighted to update that we are now in a much better position of being able to offer placements to our overseas Volunteers and it's great to have them back supporting our young people. We are very grateful for their enthusiasm and positive approach to making life as comfortable as possible in the Shelter for our young people and it's great to know that they take back a wealth of experience when they return to their host countries together with our thanks.

Summing up 2021 - 2022 has been a hugely positive year, we hope for more of the same in 2022 – 2023. Exciting times are ahead with the opening of Anchor Avenue and our planned new Allotment.

See you back here next year!

## **FINANCIAL REVIEW**

### **Overview**

We had a deficit on unrestricted funds for the year of c£95k (2021 -surplus c£99k).

### **Risk management**

The Trustees undertook a review of the major risks to which the Charity is exposed in January 2016, and systems have been established to mitigate those risks. Periodic reviews are made to ensure that the charity continues to identify and mitigate any major risk that may arise.

The major financial risks facing the charity are – short term funding, changes in funding streams including housing benefit entitlements and caps, changes in local and central government policy.

### **Principal funding sources**

Nightsafe has 4 main strands of funding these are: - Local Authority funding through commissioned work and Service Level Agreements, Rental Income for the accommodation services (Housing Benefit), grants from charitable trusts such as, Big lottery (Reaching communities) Children in Need etc. and our own fundraising and donations from many local organisations and individuals.

### **Investment policy and review**

Nightsafe's investment policy is to invest any reserves it holds in a place that gives the best return for the organisation. A review will take place when bonds mature at which time a search of the market will be made, there will also be a periodic review of bank accounts to ensure we are receiving the best rates and service available.

**NIGHTSAFE LIMITED  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED MARCH 31 2022**

**Reserves**

In light of the main financial risks facing the charity the Trustees have determined that free reserves (unrestricted funds not designated or invested in fixed assets) equivalent to 6 months operating costs are required, approximately £450,000 based on the 22/23 budget (prior year £450,000). At this level the charity would be able to ensure the short-term continuation of services in the light of cuts in funding and/or manage an orderly reduction or cessation of those services if new funding could not be secured. At the year end the charity had free reserves of c£357k.

**FUTURE PLANS**

After another year of considerable challenges, Nightsafe will focus on getting all Projects 'back to normal'. This has proved to be a challenge with staff sickness continuing to be a problem and difficulties around our overseas Volunteers obtaining Visas. We will work to look at how as an organisation we can supplement this with continued recruitment of Bank Staff and by the forging of new relationships with potential providers.

We are very much looking forward to the opening of our new Housing Project, Anchor Avenue. This has been a big piece of work, very much dependant on the support of Volunteers with us being wonderfully supported by Trades people and local Business.

We will continue our review of the Organisation to ensure we are 'Organisationally Fit' to meet the ongoing challenges. We commissioned Orchard Insights to undertake a Review back in 2019, since then the World has changed not just the local landscape in Blackburn with Darwen. We will once again review our Structure and Governance to ensure we are able to meet both challenges and any opportunities that present so as to take best advantage of any Funding available.

We will continue to grow and develop our relationship with Blackburn with Darwen's Children's Social Services, particularly with the Leaving Care Team. As part of this we will provide Supported accommodation for some of the Borough's young asylum seekers.

In addition to all this we will continue to provide the best possible support for young homeless people. We will continue to consult with our young people and advocate on their behalf to ensure that they aspire and grow and are happy and healthy.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated August 8 1990, as amended by special resolutions dated March 18 2014, July 17 2017 and February 22 2018. It is registered as a charity with the Charity Commission.

**Members of the company**

The Directors have the power to admit any person to membership and also have the power to remove members. There are currently 8 members of the company, each of whom agrees to contribute a sum not exceeding £10 in the event of the charity being wound up.

**Appointment of trustees**

The Directors, who are the Trustees, are appointed by the members in general meeting and are collectively known as the Council of Management or the Council. At each AGM, one third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Council or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for election.

The Trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

**Trustee induction and training**

Nightsafe has a recruitment and induction policy which includes all new Trustees, involving skills, knowledge, references and DBS checks. Most trustees are already familiar with the practical work of the Charity, and have a range of related skills and knowledge. We actively encourage ex-users of our service to have membership and representation

**Organisation**

The Council, which must not be less than three members, administers the Charity and meets as necessary, usually six times a year. The day to day operations of the Charity are the responsibility of the Chief Executive, Jan Larkin to whom the Trustees have delegated authority for operational matters including finance, employment development, within the overall strategy agreed by the Council.

**Pay and remuneration for senior staff**

Nightsafe is committed to ensuring that we pay our staff fairly and in a way which ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives. All Nightsafe staff are on NJC salary scale based on an evaluation of the job, skills and experience. Nightsafe Trustees set the salaries of senior staff. Salaries are reviewed against an agreed independent market benchmarking tool and make sure amendments as are appropriate to ensure that Nightsafe's salaries remain competitive.



**NIGHTSAFE LIMITED  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED MARCH 31 2022**

**Related parties**

- Lucy Ross (trustee) is the daughter of Jan Larkin (Chief Executive). Ms Ross played no part in the decision to appoint Ms Larkin and takes no part in board discussions and decisions that affect Ms Larkin's employment.
- No trustee expenses have been incurred

**Co-operation with other organisations/charities**

This year we have continued to form partnerships which enhance our work with young people, we are pleased to have worked in close collaboration with organisations including: CVS Volunteer Centre, Centre-point, CRI, Brook, Princes Trust, Fairbridge, Wish Centre, Transforming Lives Team, YJS, Reach Out, Super Slow Ways, Action Factory, Health watch, CAB, Pro – Direct, SLYNCS and the Duke of Edinburgh Award Scheme, Creative Support, Bootstrap, Blackburn College, Training 2000, Opportunity Sports Foundation, British Heart Foundation, St Johns Ambulance Society, Engage, New Directions, Shelter, Town Offender Panel, BID, Credit Union, British Red Cross, Volunteering Matters, Police, Adult / Children's SS

These partnerships enable us to offer a holistic service to meet young people's needs.

We have continued as a member of The Families Health and Well-being Consortium/ Spring North to strengthen our partnerships and access to aggregated funding streams and commissioning opportunities and in addition we are also a member of the Pennine Lancs VCF Consortium group.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Charity 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).

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 (FRS 102) (second edition – October 2019);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY PROVISIONS AND APPROVAL**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the Board of Trustees and signed on its behalf by:

*Elizabeth Taylor*

Elizabeth Taylor – Director

Date: 08/09/22

**INDEPENDENT EXAMINERS' REPORT  
TO THE TRUSTEES OF NIGHTSAFE LIMITED  
FOR THE YEAR ENDED MARCH 31 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2022 which are set out on pages 9 to 23.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

*Peter Smith*

**Peter Smith BA FCA DChA**

For and on behalf of:  
HGA Accountants and Financial Consultants Ltd  
t/a Chittenden Horley - Chartered Accountants

The Wesley Centre  
Royce Road  
Manchester M15 5BP

Date: 08/09/22



**NIGHTSAFE LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)**  
**FOR THE YEAR ENDED MARCH 31 2022**

|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>INCOME</b>  |       |                            |                          |                    |                    |
| Donations  | 2     | 156,625                    | -                        | <b>156,625</b>     | 245,796            |
| Charitable activities                                | 3     | 627,211                    | 117,085                  | <b>744,296</b>     | 718,301            |
| Investment income - bank interest                    |       | 37                         | -                        | <b>37</b>          | 329                |
| <b>TOTAL INCOME</b>                                  |       | <b>783,873</b>             | <b>117,085</b>           | <b>900,959</b>     | <b>964,426</b>     |
| <b>EXPENDITURE</b>                                   |       |                            |                          |                    |                    |
| <b>Costs of raising funds</b>                        | 4     | 12,307                     | -                        | <b>12,307</b>      | 21,889             |
| <b>Expenditure on charitable activities</b>          | 5     | 866,585                    | 122,679                  | <b>989,264</b>     | 834,181            |
| <b>TOTAL EXPENDITURE</b>                             |       | <b>878,892</b>             | <b>122,679</b>           | <b>1,001,571</b>   | <b>856,070</b>     |
| <b>NET INCOME/(EXPENDITURE)<br/>BEFORE TRANSFERS</b> |       | <b>(95,018)</b>            | <b>(5,594)</b>           | <b>(100,612)</b>   | <b>108,356</b>     |
| Transfers between funds                              |       | -                          | -                        | -                  | -                  |
| <b>NET MOVEMENT IN FUNDS</b>                         |       | <b>(95,018)</b>            | <b>(5,594)</b>           | <b>(100,612)</b>   | <b>108,356</b>     |
| <b>FUNDS BROUGHT FORWARD</b>                         | 12    | <b>560,013</b>             | <b>40,592</b>            | <b>600,605</b>     | <b>492,249</b>     |
| <b>FUNDS CARRIED FORWARD</b>                         | 12    | <b>464,995</b>             | <b>34,998</b>            | <b>499,993</b>     | <b>600,605</b>     |

The notes on pages 12 to 23 form part of these financial statements.

**NIGHTSAFE LIMITED**  
**BALANCE SHEET**  
**AS AT MARCH 31 2022**

|                                 | Notes | 2022<br>£      | 2022<br>£      | 2021<br>£      | 2021<br>£      |
|---------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>FIXED ASSETS</b>             |       |                |                |                |                |
| Tangible Assets                 | 9     |                | 107,730        |                | 105,100        |
| <b>CURRENT ASSETS</b>           |       |                |                |                |                |
| Debtors                         | 10    | 89,407         |                | 31,795         |                |
| Cash at Bank and in Hand        |       | <u>352,912</u> |                | <u>508,881</u> |                |
|                                 |       | 442,319        |                | 540,676        |                |
| <b>CREDITORS</b>                |       |                |                |                |                |
| Amounts falling due in one year | 11    | <u>50,056</u>  |                | <u>45,171</u>  |                |
| <b>NET CURRENT ASSETS</b>       |       |                | <u>392,263</u> |                | <u>495,505</u> |
| <b>NET ASSETS</b>               |       |                | <u>499,993</u> |                | <u>600,605</u> |
| <b>FUNDS</b>                    |       |                |                |                |                |
| Unrestricted                    |       |                |                |                |                |
| General fund                    | 12    | 389,620        |                | 484,133        |                |
| Revaluation reserve             | 12    | <u>75,375</u>  |                | <u>75,880</u>  |                |
|                                 |       |                | 464,995        |                | 560,013        |
| Restricted                      | 12    |                | <u>34,998</u>  |                | <u>40,592</u>  |
| <b>TOTAL FUNDS</b>              |       |                | <u>499,993</u> |                | <u>600,605</u> |

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

For the year ending March 31 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

**Directors' responsibilities**

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 12 to 23 form part of these financial statements.

**Approved by the Board and authorised for issue on: 8/09/22**

**And signed on their behalf by:**

*Elizabeth Taylor*

**Elizabeth Taylor - Director**

Company registration number 2531951

**NIGHTSAFE LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31 2022**

|   | notes | 2022<br>£             | 2021<br>£             |
|---|-------|-----------------------|-----------------------|
| Cash used in operating activities                                     | 14    | <u>(156,006)</u>      | <u>99,661</u>         |
| <b>Cashflows from investing activities</b>                            |       |                       |                       |
| Interest and dividends  |       | 37                    | 329                   |
| Cash provided by/(used in) investing activities                       |       | <u>37</u>             | <u>329</u>            |
| <b>Cashflows from financing activities</b>                            |       |                       |                       |
| Cash used in financing activities                                     |       | <u>-</u>              | <u>-</u>              |
| <b>Increase/(decrease) in cash &amp; cash equivalents in the year</b> |       | <b>(155,969)</b>      | <b>99,990</b>         |
| <b>Cash and cash equivalents brought forward</b>                      |       | <b>508,881</b>        | <b>408,891</b>        |
| <b>Cash and cash equivalents carried forward</b>                      |       | <b><u>352,912</u></b> | <b><u>508,881</u></b> |
| <b>Cash and cash equivalents consist of:</b>                          |       |                       |                       |
| Cash at bank and in hand  |       | 352,912               | 508,881               |
|   |       | <b><u>352,912</u></b> | <b><u>508,881</u></b> |

**Statement of changes in net debt**

The charity does not have any borrowings (2021 - none).

The notes on pages 12 to 23 form part of these financial statements.

## **1 ACCOUNTING POLICIES**

### **Basis of preparation**

The financial statements have been prepared: under the historic cost convention; 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 and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency.

### **Income recognition**

All 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. The following applies to particular types of income:

**Grants**, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

**Donations** from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

**Donated goods** from individuals and organisations, comprising food and toiletries for distribution to beneficiaries, are included in the accounts at fair their value when distributed. valued when distributed, as it is both impractical to value as stock when received and the costs of doing so would outweigh the benefits.

**Earned income** is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts and VAT.

### **Deferred income**

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds                      including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.

Charitable activities                      costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

### **Allocation of support costs**

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back office functions, staff costs, depreciation and professional fees. The basis of allocations is set out in note 6.

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

**1 ACCOUNTING POLICIES (continued)**

**Pension contributions**

The charity operates a defined contribution pension scheme for its employees, agreeing the contribution rates with each individual. The contributions are paid to a third party who invests the contributions in a money purchase plan. Contributions are charged to the SoFA as they become payable.

**Tangible fixed assets and depreciation**

Individual fixed assets costing more than £1,000 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as set out below. The charity has revalued its freehold properties at market value. This valuation is kept under review and periodically updated (usually every five years).

Depreciation rates are as follows:

- |                         |                             |
|-------------------------|-----------------------------|
| • Freehold land         | not subject to depreciation |
| • Freehold buildings    | 1% straight line            |
| • Premises improvements | 20% straight line           |
| • Fixtures & fittings   | 20% straight line           |

**Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and 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.

**Financial instruments**

The charity has only basic financial instruments which are initially recorded at cost, subsequently measured at their settlement value.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

|                                | 2022           |            |                | 2021           |               |                |
|--------------------------------|----------------|------------|----------------|----------------|---------------|----------------|
|                                | Unrestricted   | Restricted | Total          | Unrestricted   | Restricted    | Total          |
|                                | £              | £          | £              | £              | £             | £              |
| <b>2 DONATIONS</b>             |                |            |                |                |               |                |
| <b>Revenue grants</b>          |                |            |                |                |               |                |
| Reaching Communities           | -              | -          | -              | -              | 3,754         | <b>3,754</b>   |
| Brian Mercer Charitable Trust  | 25,000         | -          | <b>25,000</b>  | 25,000         | -             | <b>25,000</b>  |
| The Rank Foundation            | -              | -          | -              | -              | 25,000        | <b>25,000</b>  |
| Lancaster Foundation           | 25,000         | -          | <b>25,000</b>  | 25,000         | -             | <b>25,000</b>  |
| HMRC - CJRS                    | -              | -          | -              | 4,180          | -             | <b>4,180</b>   |
| Legacy                         | -              | -          | -              | 10,000         | -             | <b>10,000</b>  |
| <b>Donations</b>               |                |            |                |                |               |                |
| Donated goods for distribution | 1,076          | -          | <b>1,076</b>   | 560            | -             | <b>560</b>     |
| <b>Monetary donations:</b>     |                |            |                |                |               |                |
| General                        | 105,549        | -          | <b>105,549</b> | 148,942        | -             | <b>148,942</b> |
| Supported Living               | -              | -          | -              | -              | 3,360         | <b>3,360</b>   |
|                                | <b>156,625</b> | <b>-</b>   | <b>156,625</b> | <b>213,682</b> | <b>32,114</b> | <b>245,796</b> |



**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

|  | 2022           |                |                       | 2021           |                |                       |
|--|----------------|----------------|-----------------------|----------------|----------------|-----------------------|
|  | Unrestricted   | Restricted     | Total                 | Unrestricted   | Restricted     | Total                 |
|  | £              | £              | £                     | £              | £              | £                     |
| <b>3 INCOME FROM CHARITABLE ACTIVITIES</b> |                |                |                       |                |                |                       |
| Nightshelter                               | 54,325         | 17,000         | <b>71,325</b>         | 41,086         | 17,400         | <b>58,486</b>         |
| Day Centre (Platform 5)                    | 24,004         | 80,111         | <b>104,114</b>        | 16,424         | 97,076         | <b>113,500</b>        |
| Supported Living                           | 548,883        | 2,230          | <b>551,113</b>        | 477,640        | 6,200          | <b>483,840</b>        |
| Special projects                           | -              | 17,745         | <b>17,745</b>         | -              | 62,475         | <b>62,475</b>         |
|  | <u>627,211</u> | <u>117,085</u> | <u><b>744,296</b></u> | <u>535,150</u> | <u>183,151</u> | <u><b>718,301</b></u> |
| <b>Nightshelter</b>                        |                |                |                       |                |                |                       |
| Garfield Weston Foundation                 | -              | -              | -                     | -              | 10,000         | <b>10,000</b>         |
| BwD Council                                | -              | 17,000         | <b>17,000</b>         | -              | 5,000          | <b>5,000</b>          |
| Screwfix Foundation                        | -              | -              | -                     | -              | 2,400          | <b>2,400</b>          |
| Accommodation charges                      | 26,234         | -              | <b>26,234</b>         | 4,046          | -              | <b>4,046</b>          |
| Contract income - Supporting people        | 28,091         | -              | <b>28,091</b>         | 27,540         | -              | <b>27,540</b>         |
| Service level agreements                   | -              | -              | -                     | 9,500          | -              | <b>9,500</b>          |
|  | <u>54,325</u>  | <u>17,000</u>  | <u><b>71,325</b></u>  | <u>41,086</u>  | <u>17,400</u>  | <u><b>58,486</b></u>  |
| <b>Day Centre (Platform 5)</b>             |                |                |                       |                |                |                       |
| Reaching Communities                       | -              | -              | -                     | -              | 49,194         | <b>49,194</b>         |
| BwDC - winter contingency fund             | -              | -              | -                     | -              | 6,119          | <b>6,119</b>          |
| Community Foundation                       | -              | -              | -                     | -              | 6,701          | <b>6,701</b>          |
| Duchy of Lancaster                         | -              | -              | -                     | -              | 7,000          | <b>7,000</b>          |
| Community Fund                             | -              | 81,086         | <b>81,086</b>         | -              | -              | -                     |
| National Lottery - Homeless Link           | -              | -              | -                     | -              | 17,797         | <b>17,797</b>         |
| Youth Music Trust                          | -              | (975)          | <b>(975)</b>          | -              | 10,265         | <b>10,265</b>         |
| Service level agreements                   | 20,000         | -              | <b>20,000</b>         | 15,000         | -              | <b>15,000</b>         |
| Other income                               | 4,004          | -              | <b>4,004</b>          | 1,424          | -              | <b>1,424</b>          |
|  | <u>24,004</u>  | <u>80,111</u>  | <u><b>104,114</b></u> | <u>16,424</u>  | <u>97,076</u>  | <u><b>113,500</b></u> |
| <b>Supported Living</b>                    |                |                |                       |                |                |                       |
| Garfield Weston Foundation                 | -              | -              | -                     | -              | 5,000          | <b>5,000</b>          |
| Screwfix Foundation                        | -              | -              | -                     | -              | 1,200          | <b>1,200</b>          |
| Other grants                               | -              | 2,230          | <b>2,230</b>          | -              | -              | -                     |
| Accommodation charges                      | 130,761        | -              | <b>130,761</b>        | 139,740        | -              | <b>139,740</b>        |
| Contract income - Supporting people        | 165,654        | -              | <b>165,654</b>        | 163,200        | -              | <b>163,200</b>        |
| Service level agreements                   | 252,468        | -              | <b>252,468</b>        | 174,700        | -              | <b>174,700</b>        |
|  | <u>548,883</u> | <u>2,230</u>   | <u><b>551,113</b></u> | <u>477,640</u> | <u>6,200</u>   | <u><b>483,840</b></u> |
| <b>Special projects</b>                    |                |                |                       |                |                |                       |
| Children in Need - LEAP Project            | -              | -              | -                     | -              | 35,858         | <b>35,858</b>         |
| Children in Need - Inspiring Futures       | -              | 17,745         | <b>17,745</b>         | -              | 26,617         | <b>26,617</b>         |
|  | <u>-</u>       | <u>17,745</u>  | <u><b>17,745</b></u>  | <u>-</u>       | <u>62,475</u>  | <u><b>62,475</b></u>  |

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

| 2022         |            |       | 2021         |            |       |
|--------------|------------|-------|--------------|------------|-------|
| Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| £            | £          | £     | £            | £          | £     |

**4 COSTS OF RAISING FUNDS**

|                     |        |   |        |        |   |        |
|---------------------|--------|---|--------|--------|---|--------|
| Direct salary costs | 6,173  | - | 6,173  | 11,651 | - | 11,651 |
| Direct costs        | 3,000  | - | 3,000  | 6,792  | - | 6,792  |
| Support costs       | 3,134  | - | 3,134  | 3,446  | - | 3,446  |
|                     | 12,307 | - | 12,307 | 21,889 | - | 21,889 |

| 2022         |            |       | 2021         |            |       |
|--------------|------------|-------|--------------|------------|-------|
| Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| £            | £          | £     | £            | £          | £     |

**5 CHARITABLE EXPENDITURE**

|                                     |         |         |         |          |         |         |
|-------------------------------------|---------|---------|---------|----------|---------|---------|
| Nightshelter                        | 65,418  | 27,000  | 92,418  | 82,159   | 7,400   | 89,559  |
| Day Centre (Platform 5)             | 36,689  | 89,857  | 126,546 | 15,150   | 109,540 | 124,690 |
| Supported Living                    | 733,132 | 110     | 733,242 | 558,593  | 9,560   | 568,153 |
| Special projects                    | 31,345  | 5,713   | 37,058  | -        | 51,779  | 51,779  |
| Support costs charged to restricted | -       | -       | -       | (32,219) | 32,219  | -       |
|                                     | 866,585 | 122,679 | 989,264 | 623,683  | 210,498 | 834,181 |

Expenditure is analysed as follows:

|                         | Direct<br>Costs | Direct<br>Salaries | Support<br>Costs | Total   |
|-------------------------|-----------------|--------------------|------------------|---------|
|                         | £               | £                  | £                | £       |
| <b>2021/22</b>          |                 |                    |                  |         |
| Nightshelter            | 62,820          | 13,768             | 15,830           | 92,418  |
| Day Centre (Platform 5) | 27,176          | 83,540             | 15,830           | 126,546 |
| Supported Living        | 102,438         | 560,062            | 70,742           | 733,242 |
| Special projects        | 5,713           | 31,345             | -                | 37,058  |
|                         | 198,147         | 688,715            | 102,402          | 989,264 |
| <b>2020/21</b>          |                 |                    |                  |         |
| Nightshelter            | 58,149          | 15,689             | 15,721           | 89,559  |
| Day Centre (Platform 5) | 25,117          | 83,852             | 15,721           | 124,690 |
| Supported Living        | 94,115          | 405,366            | 68,672           | 568,153 |
| Special projects        | 3,420           | 47,125             | 1,234            | 51,779  |
|                         | 180,801         | 552,032            | 101,348          | 834,181 |

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

**6 SUPPORT & GOVERNANCE COSTS**

|                                      |              |               |               | Supported     | Special      | Total                 |
|--------------------------------------|--------------|---------------|---------------|---------------|--------------|-----------------------|
|                                      | Fundraising  | Nightshelter  | Day shelter   | Living        | Projects     | 2022                  |
| 2021/22                              | £            | £             | £             | £             | £            | £                     |
| <b>Support costs</b>                 |              |               |               |               |              |                       |
| Staff costs                          | 2,421        | 7,264         | 7,264         | 31,477        | -            | <b>48,426</b>         |
| Staff training and recruitment       | -            | 291           | 291           | 1,361         | -            | <b>1,943</b>          |
| Depreciation                         | -            | 105           | 105           | 490           | -            | <b>700</b>            |
| Office, communications & other costs | 713          | 2,140         | 2,140         | 9,274         | -            | <b>14,267</b>         |
| Office rent and service charge       | -            | 2,337         | 2,337         | 10,907        | -            | <b>15,581</b>         |
|                                      | <u>3,134</u> | <u>12,137</u> | <u>12,137</u> | <u>53,509</u> | <u>-</u>     | <u><b>80,917</b></u>  |
| <b>Governance costs</b>              |              |               |               |               |              |                       |
| Staff costs                          | -            | 576           | 576           | 2,690         | -            | <b>3,842</b>          |
| Professional fees                    | -            | 3,057         | 3,057         | 14,263        | -            | <b>20,377</b>         |
| Office costs                         | -            | 60            | 60            | 280           | -            | <b>400</b>            |
|                                      | <u>-</u>     | <u>3,693</u>  | <u>3,693</u>  | <u>17,233</u> | <u>-</u>     | <u><b>24,619</b></u>  |
|                                      | <u>3,134</u> | <u>15,830</u> | <u>15,830</u> | <u>70,742</u> | <u>-</u>     | <u><b>105,536</b></u> |
|                                      |              |               |               |               |              | -                     |
|                                      | <u>3,134</u> | <u>15,830</u> | <u>15,830</u> | <u>70,742</u> | <u>-</u>     | <u><b>105,536</b></u> |
| <b>2020/21</b>                       |              |               |               |               |              | <b>Total</b>          |
| <b>Support costs</b>                 |              |               |               |               |              |                       |
| Staff costs                          | 2,387        | 7,162         | 7,162         | 31,038        | -            | 47,749                |
| Staff training and recruitment       | -            | 168           | 168           | 782           | -            | 1,118                 |
| Depreciation                         | -            | 277           | 277           | 1,290         | -            | 1,844                 |
| Office, communications & other costs | 1,059        | 3,177         | 3,177         | 13,764        | -            | 21,177                |
| Office rent and service charge       | -            | 2,251         | 2,251         | 9,269         | 1,234        | 15,005                |
|                                      | <u>3,446</u> | <u>13,035</u> | <u>13,035</u> | <u>56,143</u> | <u>1,234</u> | <u>86,893</u>         |
| <b>Governance costs</b>              |              |               |               |               |              |                       |
| Staff costs                          | -            | 553           | 553           | 2,578         | -            | 3,684                 |
| Professional fees                    | -            | 2,133         | 2,133         | 9,951         | -            | 14,217                |
| Office costs                         | -            | -             | -             | -             | -            | -                     |
|                                      | <u>-</u>     | <u>2,686</u>  | <u>2,686</u>  | <u>12,529</u> | <u>-</u>     | <u>17,901</u>         |
|                                      | <u>3,446</u> | <u>15,721</u> | <u>15,721</u> | <u>68,672</u> | <u>1,234</u> | <u>104,794</u>        |

Support costs are allocated on the following basis:

| Area                                  | basis                                       |
|---------------------------------------|---|
| Staff costs, training and recruitment | estimate of staff time                      |
| Office rent and service charge        | head count based on estimate of staff time. |
| Other costs                           | estimate of resources used.                 |

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

**7 STAFF INFORMATION**

|                             | <b>2022</b>           | <b>2021</b>           |
|-----------------------------|-----------------------|-----------------------|
|                             | <b>£</b>              | <b>£</b>              |
| <b>a Employees</b>          |                       |                       |
| Salaries and wages          | <b>672,024</b>        | 558,623               |
| Pension costs               | <b>22,751</b>         | 18,187                |
| Employers NI allowance      | <b>(4,000)</b>        | (4,000)               |
| Employer's NI contributions | <b>56,382</b>         | 42,306                |
|                             | <b><u>747,157</u></b> | <b><u>615,116</u></b> |

No employees earned more than £60,000 p.a. in either year.

**b Key management personnel**

The key management of the charity comprise the trustees and senior staff (as set out on page1).

The trustees do not receive any remuneration for their services.

The total employee benefits of other key management were as follows:

|  | <b>£</b>              | <b>£</b>              |
|--|-----------------------|-----------------------|
|  | <b><u>134,111</u></b> | <b><u>118,879</u></b> |

**c Average staff numbers**

The average number of employees was as follows:-

|  | <b>2022</b>      | <b>2022</b>        | <b>2021</b>      | <b>2021</b>        |
|--|------------------|--------------------|------------------|--------------------|
|  | <b>Average</b>   | <b>Average FTE</b> | <b>Average</b>   | <b>average FTE</b> |
|  | <b>number</b>    | <b>number</b>      | <b>number</b>    | <b>number</b>      |
| Direct charitable                      | <b>23</b>        | <b>18</b>          | 23               | 18                 |
| Support /Management and administration | <b>2</b>         | <b>2</b>           | 2                | 2                  |
|  | <b><u>25</u></b> | <b><u>20</u></b>   | <b><u>25</u></b> | <b><u>20</u></b>   |

**8 NET INCOME/(EXPENDITURE) BEFORE TRANSFERS**

This is stated after charging/(crediting):

Independent examiners & accountants fees:

|                              | <b>£</b>             | <b>£</b>             |
|------------------------------|----------------------|----------------------|
| Examination                  | <b>930</b>           | 900                  |
| Accountancy fees             | <b>828</b>           | 1,000                |
| Operating lease rentals      | <b>54,145</b>        | 59,599               |
| Depreciation of fixed assets | <b>1,531</b>         | 1,844                |
| Trustees remuneration        | -                    | -                    |
| Trustees expenses            | -                    | -                    |
|                              | <b><u>Number</u></b> | <b><u>Number</u></b> |
| Trustees claiming expenses   | -                    | -                    |

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

**9 TANGIBLE FIXED ASSETS**

|                          | Freehold<br>Property<br>£ | Short<br>Leasehold<br>Improvements<br>£ | Equipment,<br>Fixtures &<br>Fittings<br>£ | Total<br>£            |
|--------------------------|---------------------------|---|---|-----------------------|
| <b>Cost or valuation</b> |                           |   |   |                       |
| As at April 1 2021       | 110,000                   | 35,329                                  | 53,004                                    | 198,333               |
| Additions                | -                         | 3,082                                   | 1,079                                     | 4,161                 |
| As at 31 March 2022      | <u>110,000</u>            | <u>38,411</u>                           | <u>54,083</u>                             | <u>202,494</u>        |
| <b>Depreciation</b>      |                           |   |   |                       |
| As at April 1 2021       | 4,900                     | 35,329                                  | 53,004                                    | 93,233                |
| Charge for the year      | 700                       | 616                                     | 215                                       | 1,531                 |
| As at 31 March 2022      | <u>5,600</u>              | <u>35,945</u>                           | <u>53,219</u>                             | <u>94,764</u>         |
| <b>Net Book Value</b>    |                           |   |   |                       |
| As at 31 March 2022      | <u><b>104,400</b></u>     | <u><b>2,466</b></u>                     | <u><b>864</b></u>                         | <u><b>107,730</b></u> |
| As at 31 March 2021      | <u>105,100</u>            | <u>-</u>                                | <u>-</u>                                  | <u>105,100</u>        |

The charity's freehold property was professionally revalued in May 2015 by Mortimers Chartered Surveyors at £110,000 (previous valuation May 2008 at £120,000). This valuation was incorporated into the accounts in 2014/15 and reduced the revaluation reserve by £10,000.

The value attributed to the land by the trustees' is £40,000.

|   | 2022<br>£            | 2021<br>£            |
|---|----------------------|----------------------|
| <b>10 DEBTORS</b>                               |                      |                      |
| Income receivable                               | 88,555               | 29,803               |
| Prepayments                                     | <u>852</u>           | <u>1,992</u>         |
|   | <u><b>89,407</b></u> | <u><b>31,795</b></u> |
| <b>11 CREDITORS falling due within one year</b> |                      |                      |
| Other taxes and social security                 | 10,695               | 8,885                |
| Accruals  | 2,520                | 8,171                |
| Pension liability                               | 2,969                | 3,115                |
| Income and grants in advance                    | <u>33,872</u>        | <u>25,000</u>        |
|   | <u><b>50,056</b></u> | <u><b>45,171</b></u> |

**12 STATEMENT OF FUNDS**

|                                 | 2020/21         |                |                  |                | 2021/22        |                    |                |                 | b/f and c/f<br>31/03/2021<br>01/04/2021<br>£ |
|---------------------------------|-----------------|----------------|------------------|----------------|----------------|--------------------|----------------|-----------------|--|
|                                 | 01/04/2020<br>£ | Income<br>£    | Expenditure<br>£ | transfers<br>£ | Income<br>£    | Expenditure<br>£   | transfers<br>£ | 31/03/2022<br>£ |  |
| <b>Unrestricted funds:</b>      |                 |                |                  |                |                |                    |                |                 |  |
| General fund                    | 380,039         | 749,161        | (645,067)        | -              | 783,873        | (878,387)          | -              | 389,620         |  |
| Revaluation reserve             | 76,385          | -              | (505)            | -              | -              | (505)              | -              | 75,375          |  |
| <b>Total unrestricted funds</b> | <b>456,424</b>  | <b>749,161</b> | <b>(645,572)</b> | <b>-</b>       | <b>783,873</b> | <b>(878,892)</b>   | <b>-</b>       | <b>464,995</b>  |  |
| <b>Restricted Funds:</b>        |                 |                |                  |                |                |                    |                |                 |  |
| Reaching Communities            | 3,465           | 3,754          | (7,219)          | -              | -              | -                  | -              | -               |  |
| The Rank Foundation             | -               | 25,000         | (25,000)         | -              | -              | -                  | -              | -               |  |
| Nightshelter                    | -               | 17,400         | (7,400)          | -              | 17,000         | (27,000)           | -              | -               |  |
| Day Centre (Platform 5)         | 22,729          | 97,076         | (109,540)        | -              | 80,111         | (89,857)           | -              | 519             |  |
| Supported Living                | -               | 9,560          | (9,560)          | -              | 2,230          | (110)              | -              | 2,120           |  |
| Special Projects                | 9,631           | 62,475         | (51,779)         | -              | 17,745         | (5,713)            | -              | 32,359          |  |
| <b>Total restricted funds</b>   | <b>35,825</b>   | <b>215,265</b> | <b>(210,498)</b> | <b>-</b>       | <b>117,085</b> | <b>(122,679)</b>   | <b>-</b>       | <b>34,998</b>   |  |
| <b>Total funds</b>              | <b>492,249</b>  | <b>964,426</b> | <b>(856,070)</b> | <b>-</b>       | <b>900,959</b> | <b>(1,001,571)</b> | <b>-</b>       | <b>499,993</b>  |  |

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

**12 STATEMENT OF FUNDS (continued)**

|                                      | 2020/21         |             |                  |                | b/f and c/f<br>31/03/2021<br>01/04/2021<br>£ | 2021/22     |                  |                |                 |
|--------------------------------------|-----------------|-------------|------------------|----------------|--|-------------|------------------|----------------|-----------------|
|                                      | 01/04/2020<br>£ | Income<br>£ | Expenditure<br>£ | transfers<br>£ |  | Income<br>£ | Expenditure<br>£ | transfers<br>£ | 31/03/2022<br>£ |
| <b>Nightshelter</b>                  |                 |             |                  |                |  |             |                  |                |                 |
| Garfield Weston Foundation           | -               | 10,000      | -                | -              | 10,000                                       | -           | (10,000)         | -              | -               |
| BwD Council                          | -               | 5,000       | (5,000)          | -              | -  | 17,000      | (17,000)         | -              | -               |
| Screwfix Foundation                  | -               | 2,400       | (2,400)          | -              | -  | -           | -                | -              | -               |
|                                      | -               | 17,400      | (7,400)          | -              | 10,000                                       | 17,000      | (27,000)         | -              | -               |
| <b>Day Centre (Platform 5)</b>       |                 |             |                  |                |  |             |                  |                |                 |
| Reaching Communities                 | 22,729          | 49,194      | (71,923)         | -              | -  | -           | -                | -              | -               |
| BwDC - winter contingency fund       | -               | 6,119       | (6,119)          | -              | -  | -           | -                | -              | -               |
| Community Foundation                 | -               | 6,701       | (6,701)          | -              | -  | -           | -                | -              | -               |
| Duchy of Lancaster                   | -               | 7,000       | (7,000)          | -              | -  | -           | -                | -              | -               |
| National Lottery - Homeless Link     | -               | 17,797      | (17,797)         | -              | -  | -           | -                | -              | -               |
| Community Fund                       | -               | -           | -                | -              | -  | 81,086      | (81,086)         | -              | -               |
| Youth Music Trust                    | -               | 10,265      | -                | -              | 10,265                                       | (975)       | (8,771)          | -              | 519             |
|                                      | 22,729          | 97,076      | (109,540)        | -              | 10,265                                       | 80,111      | (89,857)         | -              | 519             |
| <b>Supported Living</b>              |                 |             |                  |                |  |             |                  |                |                 |
| Garfield Weston Foundation           | -               | 5,000       | (5,000)          | -              | -  | -           | -                | -              | -               |
| Screwfix Foundation                  | -               | 1,200       | (1,200)          | -              | -  | -           | -                | -              | -               |
| Other grants                         | -               | -           | -                | -              | -  | 1,400       | (110)            | -              | 1,290           |
| Donations                            | -               | 3,360       | (3,360)          | -              | -  | 830         | -                | -              | 830             |
|                                      | -               | 9,560       | (9,560)          | -              | -  | 2,230       | (110)            | -              | 2,120           |
| <b>Special Projects</b>              |                 |             |                  |                |  |             |                  |                |                 |
| Children in Need - LEAP              | 9,359           | 35,858      | (36,252)         | -              | 8,965  | -           | (2,081)          | -              | 6,884           |
| Children in Need - Inspiring Futures | -               | 26,617      | (15,527)         | -              | 11,090                                       | 17,745      | (3,632)          | -              | 25,203          |
| Duke of Edinburgh Award Scheme       | 272             | -           | -                | -              | 272  | -           | -                | -              | 272             |
|                                      | 9,631           | 62,475      | (51,779)         | -              | 20,327                                       | 17,745      | (5,713)          | -              | 32,359          |

**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

**12 STATEMENT OF FUNDS (continued)**

**Fixed asset purchases**

Transfers are made to capital grants expended when there are continuing restrictions over the use and disposal of fixed assets. If all conditions have been met by the purchase and there are no continuing restrictions a transfer is made to unrestricted funds equal to the funds expended on fixed asset purchases.

**Restricted funds**

|                                |   |
|--------------------------------|---|
| Youth Music Trust              | Daycentre project work                          |
| Supported living               | Other grants and donations towards future costs |
| Children in Need               | To support work with 16 - 18 year olds          |
| Duke of Edinburgh Award Scheme | For activities for young people.                |

All the these funds will be utilised in 2022/23

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**Company fund balances at 31 March 2022**

are represented by:-

Tangible fixed assets

Net current assets

| Unrestricted funds |             | Restricted | Total          |
|--------------------|-------------|------------|----------------|
| General            | Revaluation | Funds      |                |
| £                  | £           | £          | £              |
| 32,355             | 75,375      | -          | <b>107,730</b> |
| 357,265            | -           | 34,998     | <b>392,263</b> |
| 389,620            | 75,375      | 34,998     | <b>499,993</b> |
|                    |             |            |                |

**Free Reserves:**

Net current assets

357,265

**Company fund balances at 31 March 2021**

are represented by:-

Tangible fixed assets

Net current assets

| Unrestricted funds |             | Restricted | Total          |
|--------------------|-------------|------------|----------------|
| General            | Revaluation | Funds      |                |
| £                  | £           | £          | £              |
| 29,220             | 75,880      | -          | <b>105,100</b> |
| 454,913            | -           | 40,592     | <b>495,505</b> |
| 484,133            | 75,880      | 40,592     | <b>600,605</b> |
|                    |             |            |                |

**14 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES**

|   | 2022             | 2021          |
|---|------------------|---------------|
|   | £                | £             |
| Net income/(expenditure)                                      | (100,612)        | 108,356       |
| Add back depreciation   | 1,531            | 1,844         |
| Purchase of Fixed assets                                      | (4,161)          | -             |
| Deduct interest income shown in investing activities          | (37)             | (329)         |
| Decrease/(increase) in debtors                                | (57,612)         | (6,400)       |
| Increase/(decrease) in creditors                              | 4,885            | (3,810)       |
| <b>Net cash generated from/(used in) operating activities</b> | <b>(156,006)</b> | <b>99,661</b> |



**NIGHTSAFE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022**

**15 CONSTITUTION**

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

**16 TAXATION**

The company is a registered charity and is entitled to claim annual exemption from UK corporation tax under sections 466 to 477 of the Corporation Tax Act 2010.

**17 CAPITAL COMMITMENTS**

The company had authorised capital expenditure of £60,000 (2021 - none)

**18 RELATED PARTY TRANSACTIONS**

As noted in the trustees' report, Lucy Ross a trustee is the daughter of Lan Larkin (Chief Executive). Ms Ross played no part in the decision to appoint Ms Larkin and does not participate in any discussions or decisions effecting her employment.

The company had no other related party transactions during the year (2021 - none) which require to be disclosed under the SoRP or the Companies Act.

**19 OPERATING LEASE COMMITMENTS**

The company had the following minimum commitments under non-cancellable operating leases at the year end:

|                                | <b>2022</b>           | <b>2021</b>           |
|--------------------------------|-----------------------|-----------------------|
|                                | <b>£</b>              | <b>£</b>              |
| Operating leases which expire: |                       |                       |
| Within one year                | <b>54,145</b>         | <b>54,145</b>         |
| Between 2 and 5 years          | <b>61,609</b>         | <b>115,754</b>        |
|                                | <b><u>115,754</u></b> | <b><u>169,899</u></b> |

The above figures include service charge costs which can vary between years.