

NIGHTSAFE LTD

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

FOR

THE YEAR ENDED MARCH 31 2025

Company number 2531951
Charity number 1002057

NIGHTSAFE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2025

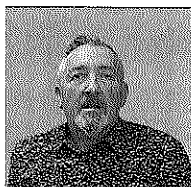
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**NIGHTSAFE LIMITED
CHAIR'S FOREWORD
FOR THE YEAR ENDED MARCH 31 2025**

Nightsafe

Chairmans Annual statement 2024/25



Dear friends, colleagues and supporters of Nightsafe.

I was honoured to take up the role of Chairman of the board of trustees at Nightsafe in February 2025 and I will, along with my fellow board members and the fantastic Nightsafe staff endeavour to build on the fantastic work they do.

Nightsafe continues to deliver essential services to young people across Blackburn with Darwen in an increasingly challenging environment. The need for the services we provide remain vital and as an organisation Nightsafe adapts and where possible grows to meet the needs of young people in Blackburn with Darwen both at risk of and experiencing homelessness.

Nightsafe delivers the professional support and accommodation those young people need 24/7, 365 days a year through our projects at Platform 5, The Shelter, Witton Project, Cornfield Cliffe, Safe at Silas, Anchor Avenue and The Gatehouse. Ensuring they are safe, cared for and supported with dignity and encouraged.

Funding this work is an ongoing endeavour, and as chairman I would like to thank everyone of you who have in some way supported these vital services. Whether that is the staff team who with the support of board trustees look to secure fair and appropriate funding for our work, the organisations who help fund Nightsafe, the individuals who donate money and /or services, and the groups that fundraise for Nightsafe. I will ensure that Nightsafe operate within their means and continue to be innovative in how they fund the services we provide.

This combination keeps the services Nightsafe provides open and available to the young people that so desperately need and rely on them. Services that have been recognised as sector leading. Over the last year Nightsafe has been awarded an Investors in People Award which we are all very proud of.

I would like to thank my fellow trustees who volunteer their time and expertise, free of charge, to oversee the governance of the charity, and the staff team for their dedication and passion in helping our young people excel. It's this shared endeavour that means Nightsafe continues to evolve, delivers meaningful positive outcomes to the young people who use our services, and will continue to develop strategies ensuring the future of such a fantastic charity.

A very heart felt thank you from me.

Tim Barlow

Chairman of the Board of Trustees.

**NIGHTSAFE LIMITED
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
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DIRECTORS & TRUSTEES

Elizabeth Taylor	
Tim Barlow	Chair Appointed 21/01/25
Gillian Davies	Treasurer
Vivienne Davenport	
Mubashar Khaliq	
Lucy Ross	Resigned 06/03/25
Cllr James Shorrocks	
John Sturgess	Vice Chair
Jill Readfern	
Daniel Lee	Appointed 21/01/25
Fahima Iqbal	Appointed 21/01/25

COMPANY SECRETARY

Diane Page

SENIOR STAFF

Chief Executive	Jan Larkin
Office & Finance Manager	Diane Page
Operations Manager	Nicola Roscoe

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF
BUSINESS**

The Boulevard Centre
45 Railway Road
Blackburn BB1 1EZ

AUDITORS

HGA Accountants & Financial
Consultants Ltd
t/a Chittenden Horley
Chartered Accountants & Statutory Auditors
Hyde Park House
Cartwright Street
Hyde SK14 4EH

BANKERS

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

The trustees present their annual report together with the financial statements of the charity for the year ended March 31 2025 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

**NIGHTSAFE LIMITED
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
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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.
- **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.

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- 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 a great sense of pride that I write this report to say that 2024 - 2025 has been a more settled operational year for Nightsafe and a period of growth with the celebration of the 2nd year of new Anchor Avenue Housing Project.

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.

24-25 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, Patrons and Stakeholders and ever more grateful for the hugely generous donations from both the local and further afield community.

Following on from the challenges of the previous year, 2024-2025 has most definitely been a period of increased demand for Nightsafe and the services it provides. With the amazing help from local business and the local community Nightsafe has fully embedded its Patron scheme which continues to grow. Funding of the charity sector will always be an issue and as in every year cost of living pressures has been an issue. We are pleased to report that by increased involvement with our patrons these issues have been broadly managed.

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, Nightsafe continues to commission external HR support which has provided much needed advice and guidance with regards to good practice at Nightsafe and compliance with regards to all HR matters. In addition, once again Nightsafe has continued its ongoing commitment to our young people, staff and volunteers in commissioning Wellbeing Support – this has been well received by all.

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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.

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 to manage their tenancies.

Platform 5 and the Night Shelter has continued to support our young people with an extended service being provided throughout the winter months. The service provides a safe warm and welcoming place for those young individuals most in need. Hot meals a warm shower and change of clothes and constructive support in all aspect of access to local services and support.

We are delighted to continue to update that we continue to offer placements to our overseas Volunteers and it's great to have them supporting our young people often bringing new experiences from cultures across our globe. 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.

Working with Partners, Stakeholders, Patrons and Funders we have been able to continue the much-needed work we do here at Nightsafe – ever grateful for the support, enthusiasm and commitment to provide the best support we can to those in need.

Summing up 2024 - 2025 has once again been a hugely positive year, we hope for more of the same in 2025 – 2026. Continuing to support as a Board of Trustees and ensure strategic guidance, assurance and compliance under-pin our service provision.

FINANCIAL REVIEW

Overview

We had a deficit on unrestricted funds for the year of c£90k (2024 -deficit £89k)

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.

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 24/25 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£195k.

FUTURE PLANS

Once again following on from a year of considerable opportunities and challenges, Nightsafe will continue to sustain the period of growth. A key strength being able to meet the needs of young people who are homeless and be able to quickly respond to identified gaps in provision and develop a response to these.

Greater improvement has enabled Nightsafe ensure a full complement and be able to reinstate its Overseas Volunteer Programme and it is planned to develop and build upon relationships with Volunteers from Columbia Germany and many other countries. 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.

Following the opening of our new Housing Project, Anchor Avenue. This was 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 hope to continue to build on

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our relationship with continued support from the community and by developing our relationship further with local Business organisations.

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 also look to commission more widely where there is a need for more specialised support particularly with regards to HR Services and Business Development.

This coming year we will celebrate the 5th anniversary of the opening of our Safe at Silas Project, the DIY SOS Programme will be shown and an invite for all volunteers and supporters of the Project.

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 Trustee's 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.

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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.

STATEMENT OF DISCLOSURE TO AUDITORS

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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:



Tim Barlow – Director

Date: 01-03-2026

**INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF NIGHTSAFE LIMITED
FOR THE YEAR ENDED MARCH 31 2025**

Opinion

We have audited the financial statements of Nightsafe Ltd (the 'charitable company') for the year ended March 31 2025 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at March 31 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to [prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report]

**INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF NIGHTSAFE LIMITED
FOR THE YEAR ENDED MARCH 31 2025**

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, set out in the Directors' and Trustees' Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks in respect of irregularities and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognize non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with the directors and other management, and from our commercial knowledge and experience of the computer manufacturing and supply sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statement to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and
- investigated the rationale behind significant transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing the financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to the actual and potential litigation claims; and
- reviewing correspondence with relevant regulators.

No instances of material non-compliance were identified. However, there are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become

**INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF NIGHTSAFE LIMITED
FOR THE YEAR ENDED MARCH 31 2025**

aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Naveed Ahmad

For and on behalf of:
HGA Accountants & Financial Consultants t/a Chittenden Horley
Chartered Accountants and Statutory Auditors

The Hyde Park House
Cartwright Street, Newton



01-MARCH-2026

Manchester SK14 4EH

Date:

NIGHTSAFE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
INCOME					
Donations	2	258,875	7,500	266,375	149,435
Charitable activities	3	1,009,240	71,835	1,081,075	1,184,947
Investment income - bank interest		2,046	-	2,046	2,063
TOTAL INCOME		1,270,161	79,335	1,349,496	1,336,445
EXPENDITURE					
Costs of raising funds	4	30,528	-	30,528	4,540
Expenditure on charitable activities	5	1,329,922	174,687	1,504,609	1,337,110
TOTAL EXPENDITURE		1,360,450	174,687	1,535,137	1,341,650
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(90,289)	(95,352)	(185,641)	(5,205)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(90,289)	(95,352)	(185,641)	(5,205)
FUNDS BROUGHT FORWARD	12	400,519	116,270	516,789	521,994
FUNDS CARRIED FORWARD	12	310,230	20,918	331,148	516,789

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

NIGHTSAFE LIMITED
BALANCE SHEET
AS AT MARCH 31 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	9		114,766		116,446
CURRENT ASSETS					
Debtors	10	81,053		127,853	
Cash at Bank and in Hand		<u>180,818</u>		<u>309,581</u>	
		261,871		437,434	
CREDITORS					
Amounts falling due in one year	11	<u>45,489</u>		<u>37,091</u>	
NET CURRENT ASSETS			<u>216,382</u>		<u>400,343</u>
NET ASSETS			<u>331,148</u>		<u>516,789</u>
FUNDS					
Unrestricted					
General fund	12	234,855		325,144	
Revaluation reserve	12	<u>75,375</u>		<u>75,375</u>	
			310,230		400,519
Restricted	12		<u>20,918</u>		<u>116,270</u>
TOTAL FUNDS			<u>331,148</u>		<u>516,789</u>

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

The notes on pages 16 to 27 form part of these financial statements.

Approved by the Board of Directors and authorised for issue on: 01-03-2026

And signed on their behalf by:



Tim Barlow - Director

Company registration number 2531951

NIGHTSAFE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2025

		2025	2024
	notes	£	£
Cash used in operating activities	14	<u>(137,800)</u>	<u>25,457</u>
Cashflows from investing activities			
Interest and dividends		2,046	2,063
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		<u>2,046</u>	<u>2,063</u>
Cashflows from financing activities			
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash & cash equivalents in the year		(135,753)	27,520
Cash and cash equivalents brought forward		309,581	282,061
Cash and cash equivalents carried forward		<u>173,828</u>	<u>309,581</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		180,818	309,581
		<u>180,818</u>	<u>309,581</u>

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.

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

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 2025

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 2025

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Revenue grants						
Reaching Communities	-	-	-	-	-	-
Brian Mercer Charitable Trust	25,000	-	25,000	25,000	-	25,000
Dowager Countess Eleanor Peel	-	7,500	7,500	-	-	-
Lancaster Foundation	10,000	-	10,000	-	-	-
HMRC - CJRS	-	-	-	-	-	-
Legacy	-	-	-	-	-	-
Donations						
Donated goods for distribution	-	-	-	-	-	-
Monetary donations:						
General	223,875	-	223,875	124,435	-	124,435
Supported Living	-	-	-	-	-	-
	<u>258,875</u>	<u>7,500</u>	<u>266,375</u>	<u>149,435</u>	<u>-</u>	<u>149,435</u>

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
3 INCOME FROM CHARITABLE ACTIVITIES						
Nightshelter	66,871	-	66,871	75,516	13,968	89,484
Day Centre (Platform 5)	34,890	70,335	105,225	45,597	235,369	280,966
Supported Living	907,479	1,500	908,979	812,997	1,500	814,497
Special projects	-	-	-	-	-	-
	<u>1,009,240</u>	<u>71,835</u>	<u>1,081,075</u>	<u>934,110</u>	<u>250,837</u>	<u>1,184,947</u>
Nightshelter						
Garfield Weston Foundation	-	-	-	-	-	-
BwD Council	-	-	-	-	-	-
Children In Need	-	-	-	-	13,968	13,968
Accommodation charges	36,548	-	36,548	46,555	-	46,555
Contract income - Supporting people	30,323	-	30,323	28,962	-	28,962
Service level agreements	-	-	-	-	-	-
	<u>66,871</u>	<u>-</u>	<u>66,871</u>	<u>75,517</u>	<u>13,968</u>	<u>89,485</u>
Day Centre (Platform 5)						
Reaching Communities	-	-	-	-	42,000	42,000
Shelter	-	-	-	2,800	54,500	57,300
UCLAN	-	-	-	9,867	-	9,867
Garfield Weston Foundation	-	25,000	25,000	-	-	-
Community Fund	-	41,835	41,835	-	84,464	84,464
National Lottery - Homeless Link	-	-	-	-	-	-
Charities Trust	-	-	-	-	54,405	54,405
Service level agreements	20,000	-	20,000	32,705	-	32,705
Other income	14,890	3,500	18,390	225	-	225
	<u>34,890</u>	<u>70,335</u>	<u>105,225</u>	<u>45,597</u>	<u>235,369</u>	<u>280,966</u>
Supported Living						
Garfield Weston Foundation	-	-	-	-	-	-
Screwfix Foundation	-	-	-	-	-	-
Other grants	-	1,500	1,500	-	1,500	1,500
Accommodation charges	97,909	-	97,909	124,144	-	124,144
Contract income - Supporting people	179,691	-	179,691	171,624	-	171,624
Service level agreements	629,879	-	629,879	517,228	-	517,228
	<u>907,479</u>	<u>1,500</u>	<u>908,979</u>	<u>812,996</u>	<u>1,500</u>	<u>814,496</u>
Special projects						
Children in Need - LEAP Project	-	-	-	-	-	-
Children in Need - Inspiring Futures	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
4 COSTS OF RAISING FUNDS						
Direct salary costs	-	-	-	-	-	-
Direct costs	25,479	-	25,479	468	-	468
Support costs	5,049	-	5,049	4,072	-	4,072
	<u>30,528</u>	<u>-</u>	<u>30,528</u>	<u>4,540</u>	<u>-</u>	<u>4,540</u>

5 CHARITABLE EXPENDITURE

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Nightshelter	103,567	13,968	117,535	115,198	-	115,198
Day Centre (Platform 5)	6,610	151,447	158,057	7,028	133,858	140,886
Supported Living	1,227,517	1,500	1,229,017	1,064,613	16,713	1,081,026
Special projects	(272)	272	-	(16,016)	16,016	-
Support costs charged to restricted	(7,500)	7,500	-	-	-	-
	<u>1,329,922</u>	<u>174,687</u>	<u>1,504,609</u>	<u>1,170,823</u>	<u>166,587</u>	<u>1,337,110</u>

Expenditure is analysed as follows:

	Direct Costs £	Direct Salaries £	Support Costs £	Total £
2024/5				
Nightshelter	71,825	17,345	28,365	117,535
Day Centre (Platform 5)	18,785	110,907	28,365	158,057
Supported Living	136,689	965,006	127,322	1,229,017
Special projects	-	-	-	-
	<u>227,299</u>	<u>1,093,258</u>	<u>184,052</u>	<u>1,504,609</u>
2023/24				
Nightshelter	65,693	27,194	22,311	115,198
Day Centre (Platform 5)	17,344	101,231	22,311	140,886
Supported Living	133,975	847,006	100,045	1,081,026
Special projects	-	-	-	-
	<u>217,012</u>	<u>975,431</u>	<u>144,667</u>	<u>1,337,110</u>

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025
6 SUPPORT & GOVERNANCE COSTS

				Supported	Special	Total
	Fundraising	Nightshelter	Day shelter	Living	Projects	2025
2024/25	£	£	£	£	£	£
Support costs						
Staff costs	2,882	8,645	8,645	37,462	-	57,634
Staff training and recruitment	-	1,120	1,120	5,225	-	7,465
Depreciation	-	624	624	2,912	-	4,160
Office, communications & other costs	2,167	6,501	6,501	28,168	-	43,337
Office rent and service charge	-	2,334	2,334	10,894	-	15,562
	<u>5,049</u>	<u>19,224</u>	<u>19,224</u>	<u>84,661</u>	<u>-</u>	<u>128,158</u>
Governance costs						
Staff costs	-	708	708	3,304	-	4,720
Professional fees	-	8,373	8,373	39,077	-	55,823
Office costs	-	60	60	280	-	400
	<u>-</u>	<u>9,141</u>	<u>9,141</u>	<u>42,661</u>	<u>-</u>	<u>60,943</u>
	<u>5,049</u>	<u>28,365</u>	<u>28,365</u>	<u>127,322</u>	<u>-</u>	<u>189,101</u>
2023/24						
						Total
Support costs						
Staff costs	2,835	8,504	8,504	36,853	-	56,696
Staff training and recruitment	-	251	251	1,171	-	1,673
Depreciation	-	550	550	2,564	-	3,664
Office, communications & other costs	1,237	3,712	3,712	16,087	-	24,748
Office rent and service charge	-	2,395	2,395	11,174	-	15,964
	<u>4,072</u>	<u>15,412</u>	<u>15,412</u>	<u>67,849</u>	<u>-</u>	<u>102,745</u>
Governance costs						
Staff costs	-	701	701	3,271	-	4,673
Professional fees	-	6,139	6,138	28,644	-	40,921
Office costs	-	60	60	280	-	400
	<u>-</u>	<u>6,900</u>	<u>6,899</u>	<u>32,195</u>	<u>-</u>	<u>45,994</u>
	<u>4,072</u>	<u>22,312</u>	<u>22,311</u>	<u>100,044</u>	<u>-</u>	<u>148,739</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 2025

7 STAFF INFORMATION

	2025	2024
	£	£
a Employees		
Salaries and wages	1,050,064	940,047
Pension costs	27,144	26,627
Employers NI allowance	(10,500)	(5,000)
Employer's NI contributions	88,903	75,527
	<u>1,155,611</u>	<u>1,037,201</u>

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:

£	£
<u>177,986</u>	<u>134,111</u>

c Average staff numbers

The average number of employees was as follows:-

	2025	2025	2024	2024
	Average	Average FTE	Average	average FTE
	number	number	number	number
Direct charitable	23	18	23	18
Support /Management and administration	2	2	2	2
	<u>25</u>	<u>20</u>	<u>25</u>	<u>20</u>

8 NET INCOME/(EXPENDITURE) BEFORE TRANSFERS

This is stated after charging/(crediting):

Independent examiners & accountants fees:

	£	£
Examination	3,000	3,000
Accountancy fees	1,500	1,500
Operating lease rentals	55,192	55,192
Depreciation of fixed assets	4,160	3,665
Trustees remuneration	-	-
Trustees expenses	-	-

	Number	Number
Trustees claiming expenses	-	-

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

9 TANGIBLE FIXED ASSETS

	Freehold Property £	Short Leasehold Improvements £	Equipment, Fixtures & Fittings £	Total £
Cost or valuation				
As at April 1 2024	110,000	38,411	68,237	216,648
Additions	-	-	2,480	2,480
As at 31 March 2025	110,000	38,411	70,717	219,128
Depreciation				
As at April 1 2024	5,600	37,179	57,423	100,202
Charge for the year	-	618	3,542	4,160
As at 31 March 2025	5,600	37,797	60,965	104,362
Net Book Value				
As at 31 March 2025	<u>104,400</u>	<u>614</u>	<u>9,752</u>	<u>114,766</u>
As at 31 March 2024	<u>104,400</u>	<u>1,232</u>	<u>10,814</u>	<u>116,446</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.

	2025 £	2024 £
10 DEBTORS		
Income receivable	79,496	126,562
Prepayments	<u>1,557</u>	<u>1,291</u>
	<u>81,053</u>	<u>127,853</u>
11 CREDITORS falling due within one year		
Other taxes and social security	21,218	16,661
Accruals	20,558	15,869
Pension liability	3,713	4,561
Income and grants in advance	<u>-</u>	<u>-</u>
	<u>45,489</u>	<u>37,091</u>

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

12 STATEMENT OF FUNDS

	04/01/2023	Income	Expenditure	transfers	31/03/2024	Income	Expenditure	transfers	31/03/2025
	£	£	£	£	£	£	£	£	£
Unrestricted funds:									
General fund	414,599	1,085,608	(1,175,063)	-	325,144	1,270,181	(1,380,450)	-	234,855
Revaluation reserve	75,375	-	-	-	75,375	-	-	-	75,375
Total unrestricted funds	489,974	1,085,608	(1,175,063)	-	400,519	1,270,181	(1,380,450)	-	310,230
Restricted Funds:									
Reaching Communities	-	-	-	-	-	-	-	-	-
Inspiring Lives	-	-	-	-	-	7,500	(7,500)	-	-
Nightshelter	-	13,968	-	-	13,968	-	(13,968)	-	-
Day Centre (Platform 5)	519	235,369	(133,858)	-	102,030	70,335	(151,447)	-	20,918
Supported Living	15,213	1,500	(16,713)	-	-	1,500	(1,500)	-	-
Special Projects	16,288	-	(16,016)	-	272	-	(272)	-	-
Total restricted funds	32,020	250,837	(166,587)	-	116,270	79,335	(174,687)	-	20,918
Total funds	521,994	1,336,445	(1,341,650)	-	516,789	1,349,496	(1,535,137)	-	331,148

	2023/24				b/f and c/f	2024/25			
	04/01/2023	Income	Expenditure	transfers	31/03/2024	Income	Expenditure	transfers	31/03/2025
	£	£	£	£	£	£	£	£	£
Nightshelter									
Garfield Weston Foundation	-	-	-	-	-	-	-	-	-
BwD Council	-	-	-	-	-	-	-	-	-
Children in Need	-	13,968	-	-	13,968	-	(13,968)	-	-
	-	13,968	-	-	13,968	-	(13,968)	-	-
Day Centre (Platform 5)									
Reaching Communities	-	42,000	-	-	42,000	-	(42,000)	-	-
BwDC - winter contingency fund	-	54,500	(48,875)	-	5,625	3,000	(8,625)	-	-
Charities Trust	-	54,405	-	-	54,405	-	(54,405)	-	-
Soil Association	-	-	-	-	-	500	(500)	-	-
Garfield Westone Foundation	-	-	-	-	-	25,000	(25,000)	-	-
Community Fund	-	84,464	(84,464)	-	-	41,835	(20,917)	-	20,918
Youth Music Trust	519	-	(519)	-	-	-	-	-	-
	519	235,369	(133,858)	-	102,030	70,335	(151,447)	-	20,918
Supported Living									
Garfield Weston Foundation	-	-	-	-	-	-	-	-	-
Screwix Foundation	-	-	-	-	-	-	-	-	-
Other grants	15,213	1,500	(16,713)	-	-	1,500	(1,500)	-	-
Donations	-	-	-	-	-	-	-	-	-
	15,213	1,500	(16,713)	-	-	1,500	(1,500)	-	-
Special Projects									
Children in Need - LEAP	-	-	-	-	-	-	-	-	-
Children in Need - Inspiring Futures	16,288	-	(16,016)	-	272	-	(272)	-	-
Duke of Edinburgh Award Scheme	-	-	-	-	-	-	-	-	-
	16,288	-	(16,016)	-	272	-	(272)	-	-

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

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 2024/23

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Company fund balances at 31 March 2025

are represented by:-

Tangible fixed assets

Net current assets

Unrestricted funds		Restricted	Total
General	Revaluation	Funds	
£	£	£	£
39,391	75,375	-	114,766
195,464	-	20,918	216,382
234,855	75,375	20,918	331,148

Free Reserves:

Net current assets

195,464

Company fund balances at 31 March 2024

are represented by:-

Tangible fixed assets

Net current assets

Unrestricted funds		Restricted	Total
General	Revaluation	Funds	
£	£	£	£
41,071	75,375	-	116,446
284,073	-	116,270	400,343
325,144	75,375	116,270	516,789

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

	2025	2024
	£	£
Net income/(expenditure)	(185,641)	(5,205)
Add back depreciation	4,160	3,665
Purchase of Fixed assets	(9,454)	(9,454)
Deduct interest income shown in investing activities	(2,063)	(2,063)
Decrease/(increase) in debtors	46,800	31,604
Increase/(decrease) in creditors	8,398	6,911
Net cash generated from/(used in) operating activities	(137,800)	25,458

NIGHTSAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

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 Ian Larkin (Chief Executive). Ms Ross played no part in the decision to appoint Ms Larkin and does not participate in any discussions or decisions affecting her employment.

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

19 OPERATING LEASE COMMITMENTS

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

	2024	2023
Operating leases which expire:	£	£
Within one year	54,145	54,145
Between 2 and 5 years	61,609	61,609
	<u>115,754</u>	<u>115,754</u>

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