

# HARROGATE HOMELESS PROJECT LTD

England & Wales · Charity number 1011337

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02634724](#)

**Registered** 1992-05-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Wesley House  
Oxford Street  
Harrogate  
HG1 1PP

**Phone** 01423566900

**Email** [CONTACT@HHPHOSTEL.ORG](mailto:CONTACT@HHPHOSTEL.ORG)

**Website** [www.harrogate-homeless-project.org.uk](http://www.harrogate-homeless-project.org.uk)

## Activities

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**Objects:** "To relieve the need of homeless persons and those at risk of homelessness within the administrative area known as York and North Yorkshire by provision of temporary accommodation advice and counselling."

**Activities:** We provide short term emergency accommodation for homeless adults and some further longer term supported housing. We also provide a day centre with access to various services including food provision.

## Classification

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- **How:** Provides Services
- **What:** Accommodation/housing
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** THE ADMINISTRIVE AREA OF HARROGATE
- North Yorkshire

## Finances

| Period end | Income     | Expenditure | Assets     | Employees |
|------------|------------|-------------|------------|-----------|
| 2025-08-31 | £1,181,779 | £1,064,822  | £1,287,706 | 17        |
| 2024-08-31 | £1,052,754 | £862,505    | £992,317   | 18        |
| 2023-08-31 | £1,026,795 | £727,604    | £802,069   | 21        |
| 2022-08-31 | £902,047   | £703,949    | £502,878   | 24        |
| 2021-08-31 | £551,226   | £602,651    | £304,780   | 18        |

## Trustees

| Name                 | Role | Appointed  |
|----------------------|------|------------|
| Emma Cook            |      | 2026-01-10 |
| Ian Holt             |      | 2026-04-23 |
| Jennifer Rose Dening |      | 2020-06-09 |
| John David Thomas    |      | 2021-09-03 |
| Karen Tyrell         |      | 2024-09-16 |
| Lee Evans            |      | 2021-09-03 |
| Paul McCann          |      | 2026-01-10 |
| Stephen Day          |      | 2022-11-28 |

**HARROGATE HOMELESS PROJECT LTD**

England & Wales - Charity number 1011337

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# Accounts

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**HARROGATE HOMELESS PROJECT LIMITED****(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | J D Thomas, Chair<br>N Atkinson-Maury, Deputy Chair (resigned 31 October 2025)<br>N Cull, Treasurer (resigned 23 January 2025)<br>C Challenor-Chadwick (resigned 12 May 2025)<br>S G Day<br>J R Denning<br>L Evans<br>G Heseltine (resigned 2 February 2026)<br>K Tyrell (appointed 16 September 2024)<br>D L Stott (appointed 27 September 2024, resigned 15 March 2026)<br>P McCann (appointed 10 January 2026)<br>E Cook (appointed 10 January 2026) |
| <b>Company registered number</b> | 02634724  |
| <b>Charity registered number</b> | 1011337   |
| <b>Registered office</b>         | Wesley House<br>Oxford Street<br>Harrogate<br>HG1 1PP   |
| <b>Chief executive officer</b>   | R Cooper  |
| <b>Independent auditor</b>       | Sumer Auditco Limited<br>New Chartford House<br>Centurion Way<br>Cleckheaton<br>West Yorkshire<br>BD19 3QB  |

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**HARROGATE HOMELESS PROJECT LIMITED****(A company limited by guarantee)**

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**TRUSTEES' REPORT***FOR THE YEAR ENDED 31 AUGUST 2025*

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The Trustees present their annual report together with the audited financial statements of the charitable company for the period 1 September 2024 to 31 August 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

***Objectives and activities*****a. Policies and objectives**

The mission of Harrogate Homeless Project ("HHP") is to relieve the need of homeless persons and those at risk of homelessness within the administrative area known as York and North Yorkshire by provision of temporary accommodation, advice, and counselling.

Our vision is that nobody in our area must sleep rough, and people experiencing homelessness will have all the necessary support they need to build confidence and move towards independent living.

HHP was established in 1991 to help individuals who are vulnerably housed, or sleeping rough, recognising that rough sleeping is damaging to individuals and to society. The longer someone remains on the streets the greater the risk of being vulnerable to crime, substance misuse, physical and mental illness and of dying prematurely.

The Charity works with those experiencing homelessness to offer emergency accommodation, find longer term sustainable accommodation and work towards establishing everyday living and employment. We work with those at risk of homelessness to enable our clients to maintain a tenancy, manage their health and maintain relationships with family and friends.

HHP is committed to providing a multi-agency response to help our clients to receive the support they need, so that there is a clear pathway to employment and sustainable living.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Chief Executive Officer is responsible for the management of HHP. The staff work to develop and improve working relationships with other agencies and relevant organisations in the Harrogate area. We work closely with North Yorkshire Council and other organisations to achieve solutions for individual clients to maximise their chances of moving permanently away from homelessness. HHP employed an average of 17 staff in the year (full time and part-time) and these were supported by dedicated and trained volunteers.

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## HARROGATE HOMELESS PROJECT LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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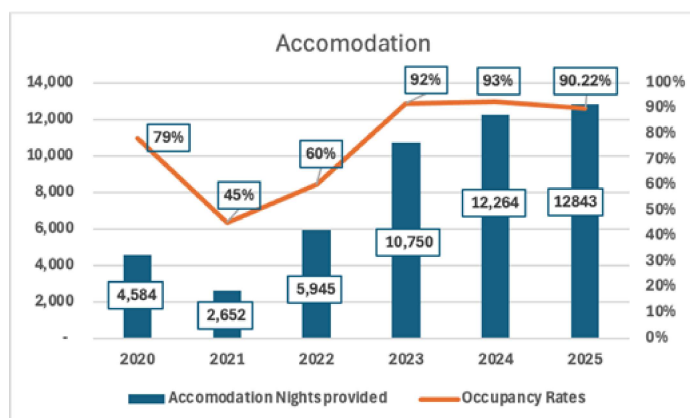
#### *Achievements and performance*

##### **a. Main achievements of the charitable company**

The year to 31 August 2025 has been one of change as we complete our three-year strategy focussed on meeting increased demand and supporting our clients to better lives. We have also taken the opportunity to upgrade our accommodation so that it can remain a welcoming refuge.

Over the last few years, we have seen demand for our services increase significantly. Over the last few years the HHP team have delivered a doubling in accommodation provision, and a significant increase in the depth and breadth of the services provided through Springboard.

HHP will shortly produce its annual impact report showing the difference it makes to clients through real life stories and data. For the financial year to 31 August 2025, we provided 12,843 nights of accommodation up c5% from the previous financial year. Occupancy rates are slightly down at 90.2% as a direct result of the rolling refurbishment programme in the core hostel and emergency room provision. Attendance at our Springboard centre totalled an equivalent of over 6,000 people over the year, and HHP are currently providing c400 meals per month.



We are deeply grateful to all those individuals, companies and grant giving trusts without whom we would have been unable to function effectively. Financial support and practical support have been generous and heart-warming. The support from Liz and Terry Bramall foundation amongst many others has been both generous and pragmatic. We cannot thank them enough.

We would also like to thank North Yorkshire County for their practical and operational partnership, and their financial support. This partnership, with its shared objectives and values, is helping to secure much enhanced client outcomes. We recognise that local authorities are having to make difficult spending choices, and we are therefore especially grateful for the support being provided. This year we continued to receive funding in support of our accommodation from the Ministry of Housing, Communities and Local Government for which we are also extremely grateful.

The people of Harrogate, Knaresborough and Ripon have continued to be generous with both their time and their donations. We have been humbled and overwhelmed by the response to our summer appeal from so many residents, showing their compassion and generosity. It is heart-warming in the current economic conditions, that many individuals go that extra mile in support of others.

We are especially grateful to our band of volunteers who give their time and compassion generously. They really are special people.

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**HARROGATE HOMELESS PROJECT LIMITED**

**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
*FOR THE YEAR ENDED 31 AUGUST 2025*

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**Achievements and performance (continued)**

We would also like to put on record our huge thanks and appreciation for everything that our staff have contributed. Their skills and dedication make a meaningful difference to people's lives, and they should be very proud of their achievements.

**b. Review of activities**

The activities of the charity are the provision of accommodation to relieve homelessness, and access to support and services to help our clients build more sustainable lives.

Our accommodation is varied from short term emergency accommodation to properties that help prepare clients for independent living. We have the capacity to provide over 14,000 nights' accommodation annually. The accommodation provided is:

- In Bower Street, HHP operates a 16 bed hostel, rented from North Yorkshire Council ("NYC") for a peppercorn rent. 8 beds are fully dedicated to emergency accommodation.
- In Bower Street, Harrogate, HHP operates 9 follow-on flats in a property owned by NYC.
- In Sykes Grove, Harrogate, HHP owns and operates a 4 bed roomed move-on house.
- In Strawberry Dale, Harrogate, HHP owns and operates a 5 bed roomed move-on house.
- In Starbeck, Harrogate, HHP owns and operates a 4-bed roomed move-on house.
- Since 2012 HHP has operated the area's emergency accommodation for up to 5 people, under the No Second Night Out (NSNO) initiative partnering with NYC.

Demand for accommodation has continued from the spike we saw post-pandemic with our available accommodation being nearly 100% occupied most of the time. We do not see any reason why demand will fall in the short to medium term.

Access to support and services is centred around our Springboard Day Centre. Springboard is a critical part of HHP's operations, providing amongst other things, medical attention including a GP service, counselling, laundry facilities, showers, food and access to other agencies. The centre and our own support staff provide a conduit to many other public and third sector organisations to ensure that we give our clients a bespoke pathway to sustainable living.

**Financial review****a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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**HARROGATE HOMELESS PROJECT LIMITED**

**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 AUGUST 2025*

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**b. Reserves policy**

The reserves policy is based on two months' expected expenditure, which is considered appropriate because of the predictability of a significant portion of our income. The policy in place for the year 24/25 was a minimum reserve of £180,000.

Free reserves of £337,626 (2024: £515,388) have seen a significant reduction in the year as a result of the purchase of the Starbeck move-on property. In 2025/6 a further reduction in free reserves is anticipated as investment in client support continues to increase, however we anticipate remaining well within our reserves policy, which is reviewed annually.

**c. Performance review**

At the 31 August 2025 there was an operating surplus of £116,957. It is a quirk of charity accounting that grants to support capital expenditure are recorded as revenue, whilst the related expenditure is shown as a capital item. Whilst there is a significant surplus in fact the cash balances have reduced by over £200K as we have invested in a new property in Starbeck, alongside our planned programme of property improvements. There was also an increase in Housing Benefit mainly because of there being a full year of occupation of the Strawberry Dale property, and a cost driven increase in the rates paid to HHP.

As we indicated in last year's annual report and accounts the cost base has seen a budgeted increase as we recruited to fill vacancies, and the impact of a more inflationary environment including above inflationary increases to the Living wage. We are now seeing a more normal run rate in employment costs. Most of the charity's costs relate to staffing, and as a responsible employer we wish to provide sustainable jobs for our employees. In practice this means that, except in rare circumstances, our employees are permanent rather than on fixed term contracts. We believe this to be important for staff engagement and team stability. We also recognise that this approach gives us a less flexible cost base.

As at 31 August 2025, cash and bank balances totalled £346,386. HHP also own three unencumbered properties with a net book value of £827,582. The total charity funds were £1,287,706, this represents an increase of 10.0% over the financial year.

The trustees confirm that in their view, the assets of the charitable company are adequate to fulfil its current obligations.

***Structure, governance and management*****a. Constitution**

Harrogate Homeless Project Limited is registered as a charitable company limited by guarantee and was incorporated on 2 August 1991. The Memorandum and Articles of Association were updated on 5 May 2024.

**b. Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
*FOR THE YEAR ENDED 31 AUGUST 2025*

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**Structure, governance and management (continued)**

**The Future**

The efforts that have been made to ensure that the charitable company is robust and sustainable have meant that HHP has been able to respond quickly to the economic environment, and its impact on the most vulnerable in our society. In formulating the next three years strategy we have focussed on the transition to employment and the transition to non-HHP supported accommodation. We recognise that employment is central to maintaining a more mainstream life. We want to ensure that our support extends into the transition phase as clients move on from HHP. This transition period can be daunting and precarious with real risks of clients not making it past this phase. We believe that with additional targeted support we can give our clients the best chance to change their lives.

In order to help facilitate this transition phase we are designating £100K of our funds to support employment initiatives over the course of the next five years.

We remain focussed on the challenge of eradicating homelessness.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
*FOR THE YEAR ENDED 31 AUGUST 2025*

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**Statement of Trustees' responsibilities (CONTINUED)**

**Disclosure of information to auditor**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, Sumer Auditco Limited, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

David Thomas

Signer ID: 6QBMFVZDBM...

**J D Thomas**

(Chair of Trustees)

Date: 17/03/2026 GMT

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HARROGATE HOMELESS PROJECT LIMITED**

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**Opinion**

We have audited the financial statements of Harrogate Homeless Project Limited (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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 31 August 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 Charities Act 2011.

**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 United Kingdom, including the Financial Reporting Council'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.

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**HARROGATE HOMELESS PROJECT LIMITED**

**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HARROGATE HOMELESS PROJECT LIMITED  
(CONTINUED)**

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**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.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

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**HARROGATE HOMELESS PROJECT LIMITED**

**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HARROGATE HOMELESS PROJECT LIMITED  
(CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the group and the sector in which it operates and considered the risk of acts by the group that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations, relevant to the group, which could give rise to a material misstatement in the financial statements. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management, review of operation of controls within the year, and review of expenses, such as legal costs. There are inherent limitations in the audit procedures described and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

As part of our audit, we addressed the risk of management override of internal controls, including testing of journals and review of nominal ledger. We evaluated whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HARROGATE HOMELESS PROJECT LIMITED**  
**(CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Neil Baldwin*

Signer ID: LO0G8ECPQB...

**Neil Baldwin (Senior Statutory Auditor)**

for and on behalf of

**Sumer Auditco Limited**

New Chartford House

Centurion Way

Cleckheaton

West Yorkshire

BD19 3QB

Date: 17/03/2026 GMT

Sumer Auditco Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

|                                    | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |                                    |                                  |                             |                             |
| Donations and legacies             | 2                                  | 142,201                          | -                           | 142,201                     |
| Charitable activities              | 3                                  | 828,257                          | 205,642                     | 1,033,899                   |
| Investments                        | 4                                  | 5,679                            | -                           | 5,679                       |
| <b>Total income</b>                | <b>976,137</b>                     | <b>205,642</b>                   | <b>1,181,779</b>            | <b>1,153,783</b>            |
| <b>Expenditure on:</b>             |                                    |                                  |                             |                             |
| Raising funds                      |                                    | 15,109                           | -                           | 15,109                      |
| Charitable activities              | 5                                  | 892,499                          | 157,214                     | 1,049,713                   |
| <b>Total expenditure</b>           |                                    | <b>907,608</b>                   | <b>157,214</b>              | <b>1,064,822</b>            |
| <b>Net income</b>                  |                                    | <b>68,529</b>                    | <b>48,428</b>               | <b>116,957</b>              |
| Transfers between funds            | 13                                 | 53,935                           | (53,935)                    | -                           |
| <b>Net movement in funds</b>       |                                    | <b>122,464</b>                   | <b>(5,507)</b>              | <b>116,957</b>              |
| <b>Reconciliation of funds:</b>    |                                    |                                  |                             |                             |
| Total funds brought forward        |                                    | 1,062,101                        | 108,648                     | 1,170,749                   |
| Net movement in funds              |                                    | 122,464                          | (5,507)                     | 116,957                     |
| <b>Total funds carried forward</b> |                                    | <b>1,184,565</b>                 | <b>103,141</b>              | <b>1,287,706</b>            |

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

The notes on pages 16 to 29 form part of these financial statements.

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**HARROGATE HOMELESS PROJECT LIMITED****(A company limited by guarantee)**REGISTERED NUMBER: 02634724

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**BALANCE SHEET***AS AT 31 AUGUST 2025*

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|  | Note | 2025<br>£        | 2024<br>£   |
|--|------|------------------|-------------|
| <b>Fixed assets</b>                            |      |                  |             |
| Tangible assets                                | 9    | <b>846,939</b>   | 546,713     |
|  |      | <hr/>            | <hr/>       |
|  |      | <b>846,939</b>   | 546,713     |
| <b>Current assets</b>                          |      |                  |             |
| Debtors  | 10   | <b>144,196</b>   | 97,117      |
| Cash at bank and in hand                       |      | <b>346,386</b>   | 561,835     |
|  |      | <hr/>            | <hr/>       |
|  |      | <b>490,582</b>   | 658,952     |
| <b>Current liabilities</b>                     |      |                  |             |
| Creditors: amounts falling due within one year | 11   | <b>(49,815)</b>  | (34,916)    |
|  |      | <hr/>            | <hr/>       |
| <b>Net current assets</b>                      |      | <b>440,767</b>   | 624,036     |
|  |      | <hr/>            | <hr/>       |
| <b>Total net assets</b>                        |      | <b>1,287,706</b> | 1,170,749   |
|  |      | <hr/> <hr/>      | <hr/> <hr/> |
| <b>Charity funds</b>                           |      |                  |             |
| Restricted funds                               | 13   | <b>103,141</b>   | 108,648     |
| Unrestricted funds:                            |      |                  |             |
| Designated funds                               | 13   | <b>100,000</b>   | 252,327     |
| General funds                                  | 13   | <b>1,084,565</b> | 809,774     |
|  |      | <hr/>            | <hr/>       |
| Total unrestricted funds                       | 13   | <b>1,184,565</b> | 1,062,101   |
|  |      | <hr/>            | <hr/>       |
| <b>Total funds</b>                             |      | <b>1,287,706</b> | 1,170,749   |
|  |      | <hr/> <hr/>      | <hr/> <hr/> |

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**  
REGISTERED NUMBER: 02634724

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BALANCE SHEET (CONTINUED)  
AS AT 31 AUGUST 2025

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Signer ID: 6QBMFVZDBM...

**J D Thomas**

(Chair of Trustees)

Date: 17/03/2026 GMT

The notes on pages 16 to 29 form part of these financial statements.

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2025

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|   | 2025<br>£      | 2024<br>£      |
|---|----------------|----------------|
| <b>Cash flows from operating activities</b>             |                |                |
| Net cash used in operating activities                   | 96,031         | 323,261        |
|   | <hr/>          | <hr/>          |
| <b>Cash flows from investing activities</b>             |                |                |
| Interest income   | 5,679          | 6,441          |
| Purchase of tangible fixed assets                       | (317,159)      | (36,251)       |
|   | <hr/>          | <hr/>          |
| <b>Net cash used in investing activities</b>            | (311,480)      | (29,810)       |
|   | <hr/>          | <hr/>          |
| <b>Net cash (outflow)/inflow brought forward</b>        | (215,449)      | 293,451        |
|   | <hr/>          | <hr/>          |
| <b>Change in cash and cash equivalents in the year</b>  | (215,449)      | 293,451        |
| Cash and cash equivalents at the beginning of the year  | 561,835        | 268,384        |
|   | <hr/>          | <hr/>          |
| <b>Cash and cash equivalents at the end of the year</b> | <b>346,386</b> | <b>561,835</b> |
|   | <hr/> <hr/>    | <hr/> <hr/>    |

The notes on pages 16 to 29 form part of these financial statements

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 AUGUST 2025*

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Harrogate Homeless Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**1.3 Income**

All income is recognised once the charitable company 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 recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charitable company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charitable company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Repairs and improvements to the short-term leasehold property are written off to the Statement of Financial Activities when incurred.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

|                       |   |     |                  |
|-----------------------|---|-----|------------------|
| Freehold property     | - | 2%  | Straight line    |
| Fixtures and fittings | - | 25% | Reducing balance |

**1.6 Debtors**

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

**1. Accounting policies (continued)**

**1.7 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.

**1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.9 Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**1.10 Pensions**

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

**1.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**2. Income from donations and legacies**

|                      | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | Total<br>funds<br>2024<br>£ |
|----------------------|--|---------------------------------------|-----------------------------|
| Donations & Legacies | 142,201                                      | <b>142,201</b>                        | 143,162                     |
| Total 2024           | 143,162                                      | 143,162                               |                             |

**3. Income from charitable activities**

|                                  | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | Total<br>funds<br>2024<br>£ |
|----------------------------------|--|--|---------------------------------------|-----------------------------|
| Housing Benefit Income           | 675,738                                      | -  | <b>675,738</b>                        | 518,028                     |
| Service Charge Income            | 45,321                                       | -  | <b>45,321</b>                         | 22,285                      |
| Grant Income                     | 103,750                                      | 205,642                                    | <b>309,392</b>                        | 463,867                     |
| Other charitable activity income | 3,448  | -  | <b>3,448</b>                          | -                           |
|                                  | 828,257                                      | 205,642                                    | <b>1,033,899</b>                      | 1,004,180                   |
| Total 2024                       | 545,956                                      | 458,224                                    | 1,004,180                             |                             |

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**4. Investment income**

|                     | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | Total<br>funds<br>2024<br>£ |
|---------------------|--|---------------------------------------|-----------------------------|
| Interest Receivable | 5,679  | <b>5,679</b>                          | 6,441                       |
| Total 2024          | <u>6,441</u>                                 | <u>6,441</u>                          |                             |

**5. Analysis of expenditure on charitable activities**

***Summary by fund type***

|                                  | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> | Total<br>2024<br>£ |
|----------------------------------|--|--|-----------------------------|--------------------|
| Staff Costs                      | 577,353                                      | 142,746                                    | <b>720,099</b>              | 591,072            |
| Household & Support Costs        | 97,476                                       | 14,468                                     | <b>111,944</b>              | 59,296             |
| Property & Occupancy Costs       | 166,592                                      | -  | <b>166,592</b>              | 166,073            |
| Legal & Professional Costs       | 9,495  | -  | <b>9,495</b>                | 3,049              |
| Depreciation                     | 16,479                                       | -  | <b>16,479</b>               | 14,348             |
| Governance Costs                 | 3,417  | -  | <b>3,417</b>                | 7,997              |
| Audit Fees                       | 12,500                                       | -  | <b>12,500</b>               | 7,500              |
| Bad & Doubtful Debts             | 8,734  | -  | <b>8,734</b>                | -                  |
| Loss on Disposal of Fixed Assets | 453  | -  | <b>453</b>                  | -                  |
|                                  | <u>892,499</u>                               | <u>157,214</u>                             | <u><b>1,049,713</b></u>     | <u>849,335</u>     |
| Total 2024                       | <u>595,726</u>                               | <u>253,609</u>                             | <u>849,335</u>              |                    |

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**6. Auditor's remuneration**

|  | <b>2025</b>              | 2024                     |
|--|--------------------------|--------------------------|
|  | £                        | £                        |
| Fees payable to the charitable company's auditor for the audit of the charitable company's annual accounts   | <b>12,500</b>            | 7,500                    |
| Fees payable to the charitable company's auditor in respect of:<br>All non-audit services not included above | <b>2,250</b>             | 1,537                    |
|  | <u><u>          </u></u> | <u><u>          </u></u> |

**7. Staff costs**

|  | <b>2025</b>              | 2024                     |
|--|--------------------------|--------------------------|
|  | £                        | £                        |
| Wages and salaries                                   | <b>663,319</b>           | 550,308                  |
| Social security costs                                | <b>45,009</b>            | 31,142                   |
| Contribution to defined contribution pension schemes | <b>11,771</b>            | 9,622                    |
|  | <u><u>          </u></u> | <u><u>          </u></u> |
|  | <b>720,099</b>           | 591,072                  |
|  | <u><u>          </u></u> | <u><u>          </u></u> |

The average number of persons employed by the charitable company during the year was as follows:

|            | <b>2025</b>              | 2024                     |
|------------|--------------------------|--------------------------|
|            | No.                      | No.                      |
| Direct     | <b>9</b>                 | 13                       |
| Management | <b>5</b>                 | 4                        |
| Admin      | <b>3</b>                 | 1                        |
|            | <u><u>          </u></u> | <u><u>          </u></u> |
|            | <b>17</b>                | 18                       |
|            | <u><u>          </u></u> | <u><u>          </u></u> |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                               | <b>2025</b> | 2024 |
|-------------------------------|-------------|------|
|                               | No.         | No.  |
| In the band £70,001 - £80,000 | -           | 1    |
| In the band £80,001 - £90,000 | <b>1</b>    | -    |

The key management personnel comprise the Trustees, the Chief Executive and four Service Managers. The total employee benefits of the key management personnel of the company were £123,809 (2024: £176,090)

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, expenses totalling £186 were reimbursed or paid directly to 1 Trustee (2024 - £NIL.)

**9. Tangible fixed assets**

|                                 | Freehold<br>property<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£            |
|---------------------------------|---------------------------|-------------------------------|-----------------------|
| <b><i>Cost or valuation</i></b> |                           |                               |                       |
| At 1 September 2024             | 550,252                   | 51,425                        | 601,677               |
| Additions                       | 313,222                   | 3,937                         | 317,159               |
| Disposals                       | -                         | (1,199)                       | (1,199)               |
| At 31 August 2025               | <u>863,474</u>            | <u>54,163</u>                 | <u>917,637</u>        |
| <b><i>Depreciation</i></b>      |                           |                               |                       |
| At 1 September 2024             | 24,408                    | 30,557                        | 54,965                |
| Charge for the year             | 11,484                    | 4,995                         | 16,479                |
| On disposals                    | -                         | (746)                         | (746)                 |
| At 31 August 2025               | <u>35,892</u>             | <u>34,806</u>                 | <u>70,698</u>         |
| <b><i>Net book value</i></b>    |                           |                               |                       |
| At 31 August 2025               | <u><u>827,582</u></u>     | <u><u>19,357</u></u>          | <u><u>846,939</u></u> |
| At 31 August 2024               | <u><u>525,844</u></u>     | <u><u>20,868</u></u>          | <u><u>546,712</u></u> |

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**10. Debtors**

|                                   | <b>2025</b>                | As restated        |
|-----------------------------------|----------------------------|--------------------|
|                                   | £                          | 2024               |
|                                   |                            | £                  |
| <b><i>Due within one year</i></b> |                            |                    |
| Trade debtors                     | <b>123,432</b>             | 62,505             |
| Other debtors                     | <b>18,468</b>              | 26,951             |
| Prepayments and accrued income    | <b>2,296</b>               | 7,661              |
|                                   | <hr/> <b>144,196</b> <hr/> | <hr/> 97,117 <hr/> |

**11. Creditors: Amounts falling due within one year**

|                                    | <b>2025</b>               | As restated        |
|------------------------------------|---------------------------|--------------------|
|                                    | £                         | 2024               |
|                                    |                           | £                  |
| Trade creditors                    | <b>22,062</b>             | 7,330              |
| Other taxation and social security | -                         | 9,961              |
| Other creditors                    | <b>9,270</b>              | 4,658              |
| Accruals and deferred income       | <b>18,483</b>             | 12,967             |
|                                    | <hr/> <b>49,815</b> <hr/> | <hr/> 34,916 <hr/> |

**12. Prior year adjustments**

During the preparation of the financial statements for the year ended 31 August 2025, the trustees identified that grant income had been incorrectly deferred in prior financial years. The grants in question were not subject to any performance related conditions under the terms of the funding agreements and therefore full compliance with the SORP's performance criteria model had not been applied.

As a result, a prior year adjustment has been recognised which has increased the opening funds at 1 September 2023 by £77,374. Furthermore, £101,057 has also been correctly recognised as income within the year to 31 August 2024. The combined effect of both of these adjustments is an increase to the opening funds as at 1 September 2024 of £178,431.

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**13. Statement of funds**

**Statement of funds - current year**

|                                 | As restated<br>balance at 1<br>September<br>2024<br>£ | Income<br>£             | Expenditure<br>£          | Transfers<br>in/out<br>£ | Balance at 31<br>August 2025<br>£ |
|---------------------------------|---|-------------------------|---------------------------|--------------------------|-----------------------------------|
| <b>Unrestricted funds</b>       |   |                         |                           |                          |                                   |
| <b>Designated funds</b>         |   |                         |                           |                          |                                   |
| Designated Funds                | <u>252,327</u>  | -                       | -                         | (152,327)                | <u>100,000</u>                    |
| <b>General funds</b>            |   |                         |                           |                          |                                   |
| General Funds                   | <u>809,774</u>  | <u>976,137</u>          | <u>(907,608)</u>          | <u>206,262</u>           | <u>1,084,565</u>                  |
| <b>Total Unrestricted funds</b> | <u>1,062,101</u>                                      | <u>976,137</u>          | <u>(907,608)</u>          | <u>53,935</u>            | <u>1,184,565</u>                  |
| <b>Restricted funds</b>         |   |                         |                           |                          |                                   |
| Client Support Grant            | 54,697  | 59,670                  | (59,670)                  | -                        | 54,697                            |
| DLUHC                           | 48,458  | 83,062                  | (83,076)                  | -                        | 48,444                            |
| Starbeck Renovation Grant       | -   | 50,000                  | -                         | (50,000)                 | -                                 |
| Restricted grants < £10k        | 5,493   | 12,910                  | (14,468)                  | (3,935)                  | -                                 |
|                                 | <u>108,648</u>  | <u>205,642</u>          | <u>(157,214)</u>          | <u>(53,935)</u>          | <u>103,141</u>                    |
| <b>Total of funds</b>           | <u><u>1,170,749</u></u>                               | <u><u>1,181,779</u></u> | <u><u>(1,064,822)</u></u> | <u><u>-</u></u>          | <u><u>1,287,706</u></u>           |

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 AUGUST 2025*

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**13. Statement of funds (continued)**

The 'Client Support Grant' has been kindly provided by a local foundation. This grant is for the funding of two case workers and their associated costs. These case workers work directly with clients, supporting them with their housing needs as well as enabling them to engage with support services that will ultimately facilitate them to live independently.

The 'DLUHC' grant was originally from the Department for Levelling Up, Housing and Communities (DLUHC) now renamed the Ministry for Housing, Communities and Local Government (MHCLG) as part of their Night Shelter Transformation Fund. This grant is for staffing costs and other operational costs to deliver support to reduce the number of people sleeping rough and requiring emergency shelter.

The 'Starbeck Renovation Grant' was generously provided by a local foundation. This funded the renovation of the Starbeck property purchased in the year. As this expenditure was all capital expenditure it is listed as a transfer in the year and has enabled the property to be occupied by clients from September 2025.

The remaining smaller grants have all been spent according to the restrictions placed on them when received, any transfers relate to capital expenditure. There were 8 of these smaller grants received in 2025 versus 3 received in 2024.

Designated funds transferred in the year relate to monies designated towards the renovation of the Starbeck property. The carried forward designated fund have been designated towards future client support costs.

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

|                                 | As restated<br>balance at<br>1 September<br>2023<br>£ | As restated<br>Income<br>£ | As restated<br>Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 August<br>2024<br>£ |
|---------------------------------|---|----------------------------|---------------------------------|--------------------------|--------------------------------------|
| <b>Unrestricted funds</b>       |   |                            |                                 |                          |                                      |
| <b>Designated funds</b>         |   |                            |                                 |                          |                                      |
| Designated Funds                | 242,327   | 10,000                     | -                               | -                        | 252,327                              |
| <b>General funds</b>            |   |                            |                                 |                          |                                      |
| General Funds                   | 526,331   | 685,559                    | (635,216)                       | 233,100                  | 809,774                              |
| <b>Total Unrestricted funds</b> | <b>768,658</b>  | <b>695,559</b>             | <b>(635,216)</b>                | <b>233,100</b>           | <b>1,062,101</b>                     |
| <b>Restricted funds</b>         |   |                            |                                 |                          |                                      |
| No Second Night Out Project     | 10,285  | -                          | (10,285)                        | -                        | -                                    |
| Client Support Grant            | -   | 59,670                     | (4,973)                         | -                        | 54,697                               |
| DLUHC                           | -   | 215,261                    | (66,803)                        | (100,000)                | 48,458                               |
| Move on House Purchase Grant    | 100,000   | -                          | -                               | (100,000)                | -                                    |
| Move on House Renovation Grant  | -   | 33,100                     | -                               | (33,100)                 | -                                    |
| HBC Springboard 1               | -   | 66,250                     | (66,250)                        | -                        | -                                    |
| Lloyds                          | -   | 18,750                     | (18,750)                        | -                        | -                                    |
| Restricted Grants < £10k        | 500   | 65,193                     | (60,200)                        | -                        | 5,493                                |
|                                 | 110,785   | 458,224                    | (227,261)                       | (233,100)                | 108,648                              |
| <b>Total of funds</b>           | <b>879,443</b>  | <b>1,153,783</b>           | <b>(862,477)</b>                | <b>-</b>                 | <b>1,170,749</b>                     |

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**14. Summary of funds**

**Summary of funds - current year**

|                  | Balance at 1<br>September<br>2024<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at 31<br>August 2025<br>£ |
|------------------|--|------------------|--------------------|--------------------------|-----------------------------------|
| Designated funds | 252,327                                | -                | -                  | (152,327)                | 100,000                           |
| General funds    | 809,774                                | 976,137          | (907,608)          | 206,262                  | 1,084,565                         |
| Restricted funds | 108,648                                | 205,642          | (157,214)          | (53,935)                 | 103,141                           |
|                  | <b>1,170,749</b>                       | <b>1,181,779</b> | <b>(1,064,822)</b> | <b>-</b>                 | <b>1,287,706</b>                  |

**Summary of funds - prior year**

|                  | Balance at<br>1 September<br>2023<br>£ | As restated<br>Income<br>£ | As restated<br>Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 August<br>2024<br>£ |
|------------------|--|----------------------------|---------------------------------|--------------------------|--------------------------------------|
| Designated funds | 242,327                                | 10,000                     | -                               | -                        | 252,327                              |
| General funds    | 526,331                                | 685,559                    | (635,216)                       | 233,100                  | 809,774                              |
| Restricted funds | 110,785                                | 458,224                    | (227,261)                       | (233,100)                | 108,648                              |
|                  | <b>879,443</b>                         | <b>1,153,783</b>           | <b>(862,477)</b>                | <b>-</b>                 | <b>1,170,749</b>                     |

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 846,939                            | -                                | 846,939                     |
| Current assets                | 387,441                            | 103,141                          | 490,582                     |
| Creditors due within one year | (49,815)                           | -                                | (49,815)                    |
| <b>Total</b>                  | <b>1,184,565</b>                   | <b>103,141</b>                   | <b>1,287,706</b>            |

**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | As restated<br>Unrestricted<br>funds<br>2024<br>£ | As restated<br>Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|---|---|-----------------------------|
| Tangible fixed assets         | 546,713   | -   | 546,713                     |
| Current assets                | 550,304   | 108,648   | 658,952                     |
| Creditors due within one year | (34,916)  | -   | (34,916)                    |
| <b>Total</b>                  | <b>1,062,101</b>                                  | <b>108,648</b>                                  | <b>1,170,749</b>            |

**16. Reconciliation of net movement in funds to net cash flow from operating activities**

|  | 2025<br>£       | 2024<br>£ |
|--|-----------------|-----------|
| Net income for the year (as per Statement of Financial Activities) | <b>116,957</b>  | 291,306   |
| <b>Adjustments for:</b>  |                 |           |
| Depreciation charges   | <b>16,479</b>   | 14,349    |
| Interest receivable  | <b>(5,679)</b>  | (6,441)   |
| Loss on the sale of fixed assets                                   | <b>453</b>      | -         |
| Decrease/(increase) in debtors                                     | <b>(47,079)</b> | 18,199    |
| Increase in creditors  | <b>14,900</b>   | 5,848     |
| <b>Net cash provided by operating activities</b>                   | <b>96,031</b>   | 323,261   |

**17. Analysis of cash and cash equivalents**

|  | 2025<br>£      | 2024<br>£ |
|--|----------------|-----------|
| Cash in hand                           | <b>346,386</b> | 561,835   |
| <b>Total cash and cash equivalents</b> | <b>346,386</b> | 561,835   |

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**HARROGATE HOMELESS PROJECT LIMITED**  
**(A company limited by guarantee)**

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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**18. Analysis of changes in net debt**

|                          | At 1<br>September<br>2024<br>£ | Cash flows<br>£  | At 31 August<br>2025<br>£ |
|--------------------------|--------------------------------|------------------|---------------------------|
| Cash at bank and in hand | 561,835                        | (215,449)        | 346,386                   |
|                          | <u>561,835</u>                 | <u>(215,449)</u> | <u>346,386</u>            |

**19. Operating lease commitments**

At 31 August 2025 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|  | 2025<br>£      | 2024<br>£      |
|--|----------------|----------------|
| Not later than 1 year                        | 75,200         | 69,439         |
| Later than 1 year and not later than 5 years | 78,566         | 150,219        |
| Later than 5 years                           | -              | 3,547          |
|  | <u>153,766</u> | <u>223,205</u> |

In addition to the above operating lease commitments, the charitable company also rents a 16 bed hostel from North Yorkshire Council for a peppercorn rent.

**20. Related party transactions**

The charitable company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charitable company at 31 August 2025.

**HARROGATE HOMELESS PROJECT LTD**

England & Wales - Charity number 1011337

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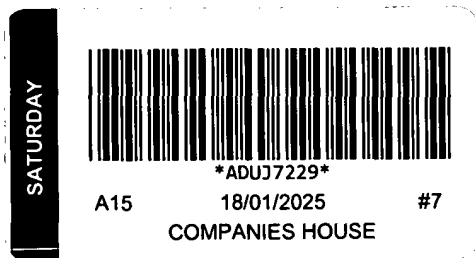
# Accounts

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Charity Registration No. 1011337

Company Registration No. 02634724 (England and Wales)

**HARROGATE HOMELESS PROJECT LIMITED**  
**DIRECTORS' REPORT AND AUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**



# HARROGATE HOMELESS PROJECT LIMITED

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### FOR THE YEAR ENDED 31 AUGUST 2024

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# HARROGATE HOMELESS PROJECT LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

### FOR THE YEAR ENDED 31 AUGUST 2024

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|           |  |  |
|-----------|--|--|
| Directors | J.D. Thomas<br>N. Atkinson-Maury<br>N. Cull<br>C. Challenor-Chadwick<br>S.G. Day<br>J.R. Dening<br>L. Evans<br>G. Heseltine<br>D.L. Stott (Appointed 27 September 2024)<br>K. Tyrell (Appointed 16 September 2024) | (Chair)<br>(Deputy Chair)<br>(Treasurer) |
|-----------|--|--|

Charity number 1011337

Company number 02634724

Registered office Wesley House  
Oxford Street  
Harrogate  
England  
HG1 1PP

Auditors TC Group  
6 Queen Street  
Leeds  
LS1 2TW

Bankers Virgin Money Ltd  
James Street  
Harrogate  
HG1 1QU

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### Introduction

Harrogate Homeless Project Limited ("HHP" or the "Project") is a registered charity No. 1011337 and is a registered company No. 02634724 limited by guarantee and not having share capital. The objectives of the company are set out in the Memorandum and Articles of Association as follows:-

- to relieve the need of homeless persons and those at risk of homelessness within the administrative area known as York and North Yorkshire by provision of temporary accommodation, advice, and counselling.

The directors present their report and accounts for the year ended 31 August 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective January 2019).

Constitutional matters are detailed in its Memorandum and Articles of Association and HHP is managed by the Council of Management (the "trustees"). Those who served as directors in the period up to the date of signing these accounts: -

J.D. Thomas (Chair)  
N. Atkinson-Maury (Deputy Chair)  
N. Cull (Treasurer)  
C. Challenor-Chadwick  
S.G. Day  
J.R. Denning  
L. Evans  
G. Heseltine  
D.L. Stott (Appointed 27 September 2024)  
K. Tyrell (Appointed 16 September 2024)  
M.J. Farrar (Resigned 2 May 2024)  
R. Cooper (Resigned 2 May 2024)

The Trustees confirm that they have complied with the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities. We have considered how planned activities will contribute to the aims and objectives that have been set.

The Chief Executive Officer is responsible for the management of HHP. The staff work to develop and improve working relationships with other agencies and relevant organisations in the Harrogate District. We work closely with Harrogate Borough Council and other organisations to achieve solutions for individual clients to maximise their chances of moving permanently away from homelessness. HHP employed 21 staff (part time and full time) as at 31st August 2024. They are supported by dedicated and trained volunteers.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### Objectives

HHP's mission is to relieve the need of homeless persons and those at risk of homelessness within the administrative area known as York and North Yorkshire by provision of temporary accommodation, advice, and counselling.

Our vision is that nobody in our area must sleep rough, and people experiencing homelessness will have all the necessary support they need to build confidence and move towards independent living.

HHP was established in 1991 to help individuals who are vulnerably housed, or sleeping rough, recognising that rough sleeping is damaging to individuals and to society. The longer someone remains on the streets the greater the risk of being vulnerable to crime, substance misuse, physical and mental illness and of dying prematurely.

The Charity works with those experiencing homelessness to offer emergency accommodation, find longer term sustainable accommodation and work towards establishing everyday living and employment. We work with those at risk of homelessness to enable people to keep a tenancy, manage their health and maintain relationships with family and friends.

HHP is committed to providing a multi-agency response to help our clients to receive the support they need, so that there is a clear pathway to employment and sustainable living.

#### Activities

The activities of the charity are the provision of accommodation to relieve homelessness, and access to support and services to help our clients build more sustainable lives.

Our accommodation is varied from short term emergency accommodation to properties that help prepare clients for independent living. The accommodation provided is listed below :-

- HHP operates a sixteen bed hostel in Bower Street, rented from North Yorkshire Council ("NYC") for a peppercorn rent. 8 beds are fully dedicated to emergency accommodation.
- In Bower Street, Harrogate, HHP leases and operates eight follow-on flats in a property owned by NYC.
- In Sykes Grove, Harrogate, HHP owns and operates a four bedroomed move -on house.
- In Strawberry Dale, Harrogate HHP owns and operates a five bedroomed move-on house.
- Since 2012 HHP has operated the area's emergency accommodation for up to five people, under the No Second Night Out (NSNO) initiative partnering with North Yorkshire council ("NYC").

Demand for accommodation has continued from the spike we saw post-pandemic with our properties being nearly 100% occupied most of the time. We do not see any reason why demand will fall in the short to medium term.

Access to support and services is centred around our Springboard Day Centre. Springboard is a critical part of HHP's operations, providing amongst other things, medical attention including a GP service, counselling, laundry facilities, showers, food and access to other agencies. The centre and our own support staff provide a conduit to many other public and third sector organisations to ensure that we give our clients a bespoke pathway to sustainable living.

## **HARROGATE HOMELESS PROJECT LIMITED**

### **DIRECTORS' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 AUGUST 2024**

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##### **Achievements and performance**

The year to 31 August 2024 has been both a transitional year and a year of high impact. We welcomed a new Chief Executive in Richard Cooper, taking over from Francis McAllister on his retirement.

Over the last few years, we have seen demand for our services increase significantly. Francis and his team delivered nearly a doubling in accommodation provision, and a significant increase in the depth and breadth of the services provided through Springboard. We wish him well in his retirement and I would take the opportunity to put on record our thanks and appreciation for all his efforts.

HHP will shortly produce its annual impact report showing the difference it makes to clients through stories and data. For the financial year to 31 August 2024, we provided twelve thousand two hundred sixty-four nights of accommodation up from nearly ten thousand seven hundred fifty in the previous financial year, being an increase of over 14%. We are currently providing over 450 meals per month in our Springboard food service and are averaging over seven clients per month moving into their own independent accommodation.

HHP is extremely grateful to all those individuals, companies and grant giving trusts without whom we would have been unable to function effectively. Financial support and practical support have been generous and heart-warming. The support from Liz and Terry Bramall foundation and the Lloyds Bank Foundation amongst many others has been both generous and pragmatic. We cannot thank them enough.

We would also like to thank North Yorkshire County Council for their practical and operational partnership, and their financial support. This partnership, with its shared objectives and values, is helping to secure much enhanced client outcomes. We recognise that local authorities are having to make difficult spending choices, and we are therefore especially grateful for the support being provided. This year we continued to receive funding in support of our accommodation from the Department for Housing, Levelling Up and Communities (now the Ministry of Housing, Communities and Local Government) for which we are also extremely grateful.

The people of Harrogate, Knaresborough and Ripon have continued to be generous with both their time and their donations. It is heart-warming in the current economic conditions, that many private individuals go that extra mile in support of others. We are especially grateful to our band of volunteers who give their time and compassion generously.

We would also like to put on record our thanks for everything that our staff have contributed. Their skills and dedication make a meaningful difference to people's lives, and they should be very proud of their achievements.

##### **Financial Review**

At the 31st August 2024 there was an operating surplus of £190,250. The main items making up the surplus are grants supporting the purchase of the Strawberry Dale property and supporting certain items of expenditure. There was also a c£50K increase in Housing Benefit being both higher occupancy, and higher rates reflecting the increasing costs.

As we indicated in last year's annual report and accounts the cost base would see a large increase as we recruited to fill vacancies, and the impact of a more inflationary environment. The cost base was artificially lower than the norm in 22/23, and in 23/4 the run rate is back to where we had expected. Most of the charity's costs relate to staffing, and as a responsible employer we wish to provide sustainable jobs for our employees. In practice this means that, except in rare circumstances, our employees are permanent rather than on fixed term contracts. We believe this to be important for staff engagement and team stability. We also recognise that this approach gives us a less flexible cost base.

## HARROGATE HOMELESS PROJECT LIMITED

### DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 AUGUST 2024

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As at 31st August 2024, cash and bank balances totalled £561,981. These balances are likely to reduce through the year as we consider further accommodation and service enhancements. HHP also owns two unencumbered properties with a net book value of £546,712. The total charity funds were £992,318.

The directors confirm that in their view, the assets of the company are adequate to fulfil its current obligations.

#### The Future

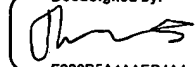
The efforts that have been made to ensure that the charity is robust and sustainable have meant that HHP has been able to respond positively and quickly to the economic environment, and its impact on the most vulnerable in our society. For the next year, key areas to improve impact are to add a move-on property to increase the accommodation capacity, and to widen our service offering in support of the positive pathways taken by our clients.

As we welcome Richard Cooper as our new Chief Executive, and we come to the final year of our three-year strategy, it is also a time to assess what we have achieved and the many challenges that remain. Staff, Clients and trustees are all inputting into the next strategic phase of the organisation, as we look to meet the challenge of eradicating homelessness.

#### Reserves Policy

The reserves policy is based on two months' expected expenditure, which is considered appropriate because of the predictability of a significant portion of our income. The policy in place for the year 23/24 was a minimum reserve of £141,000.

On behalf of the board of directors

DocuSigned by:  
  
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**J D Thomas**  
**Chair and Director**

Date: 09 January 2025

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HARROGATE HOMELESS PROJECT LIMITED

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### Opinion

We have audited the financial statements of Harrogate Homeless Project Limited (the 'company') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet 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 FRS 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 company's affairs as at 31 August 2024 and of its profit 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 and the Charities Act 2011.

### 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 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 director's 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 company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors 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 directors 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HARROGATE HOMELESS PROJECT LIMITED  
(Continued)**

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**Opinion 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 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 our knowledge and understanding of the 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 where 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 directors 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.

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page 11, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the 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.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HARROGATE HOMELESS PROJECT LIMITED  
(Continued)**

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**Extent to which the audit was capable of detecting irregularities, including fraud**

The objectives of our audit, in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006), and relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from material fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

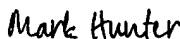
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HARROGATE HOMELESS PROJECT LIMITED  
(Continued)**

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**Our report**

This report is made solely to the 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 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 Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:  
  
.....76EEE79DD5864B3.....

Mark Hunter FCA (Senior Statutory Auditor)  
For and on behalf of TC Group  
Statutory Auditor

6 Queen Street  
Leeds  
West Yorkshire  
LS1 2TW

Date: 15/1/2025

## HARROGATE HOMELESS PROJECT LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

|  | Notes | General funds<br>£ | Designated funds<br>£ | Unrestricted funds<br>£ | Restricted funds<br>£ | Total 2024<br>£  | Total 2023<br>£  |
|--|-------|--------------------|-----------------------|-------------------------|-----------------------|------------------|------------------|
| <b>Income</b>  |       |                    |                       |                         |                       |                  |                  |
| Donations and legacies   | 2     | 133,477            | 10,000                | 143,477                 | -                     | 143,477          | 222,888          |
| Other trading activities   |       | -                  | -                     | -                       | -                     | -                | -                |
| Income from investments  | 3     | 6,441              | -                     | 6,441                   | -                     | 6,441            | 2,479            |
|  |       | 139,918            | 10,000                | 149,918                 | -                     | 149,918          | 225,367          |
| Income from Charitable activities                                    | 4     | 544,513            | -                     | 544,513                 | 358,323               | 902,836          | 800,037          |
| Other income   |       | -                  | -                     | 0                       | -                     | 0                | 1,391            |
| <b>Total income</b>  |       | <b>684,431</b>     | <b>10,000</b>         | <b>694,431</b>          | <b>358,323</b>        | <b>1,052,724</b> | <b>1,026,795</b> |
| <b>Expenditure</b>   |       |                    |                       |                         |                       |                  |                  |
| Expenditure on Raising funds   |       | 5,721              | -                     | 5,721                   | 28                    | 5,749            | 11,980           |
| Expenditure on Charitable activities                                 | 5     | 597,636            | -                     | 597,636                 | 259,121               | 856,757          | 715,624          |
| Other expenditure  |       | -                  | -                     | -                       | -                     | -                | -                |
| <b>Total expenditure</b>   |       | <b>603,357</b>     | <b>-</b>              | <b>603,357</b>          | <b>259,149</b>        | <b>862,505</b>   | <b>727,604</b>   |
| <b>Net income/(expenditure) before transfers</b>                     |       | <b>81,074</b>      | <b>10,000</b>         | <b>91,074</b>           | <b>99,175</b>         | <b>190,249</b>   | <b>299,191</b>   |
| Transfer between funds   |       | (122,145)          | -                     | (122,145)               | 122,145               | -                | -                |
| <b>Net income/(expenditure) for the year / Net movement in funds</b> |       | <b>(41,071)</b>    | <b>10,000</b>         | <b>(31,071)</b>         | <b>221,320</b>        | <b>190,249</b>   | <b>299,191</b>   |
| Fund balances at 1 September 2023                                    |       | 419,832            | 242,327               | 662,159                 | 139,910               | 802,069          | 502,878          |
| <b>Fund balances at 31 August 2024</b>                               |       | <b>378,761</b>     | <b>252,327</b>        | <b>631,088</b>          | <b>361,230</b>        | <b>992,318</b>   | <b>802,069</b>   |
| <b>Represented by:</b>   |       |                    |                       |                         |                       |                  |                  |
| Tangible fixed assets  |       | 180,801            | -                     | 180,801                 | 365,911               | 546,712          | 524,810          |
| Other funds  |       | 197,904            | 252,327               | 450,329                 | (4,682)               | 445,606          | 277,259          |
|  |       | <b>378,705</b>     | <b>252,327</b>        | <b>631,088</b>          | <b>361,230</b>        | <b>992,318</b>   | <b>802,069</b>   |

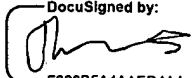
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**HARROGATE HOMELESS PROJECT LIMITED****BALANCE SHEET****AS AT 31 AUGUST 2024**

|  | Notes | 2024           |                | 2023           |                |
|--|-------|----------------|----------------|----------------|----------------|
|  |       | £              | £              | £              | £              |
| <b>Fixed assets</b>                            |       |                |                |                |                |
| Tangible assets                                | 10    | 546,712        |                | 524,810        |                |
| Investments                                    |       | -              |                | -              |                |
| <b>Total fixed assets</b>                      |       |                | <b>546,712</b> |                | <b>524,810</b> |
| <b>Current assets</b>                          |       |                |                |                |                |
| Debtors  | 11    | 64,936         |                | 115,316        |                |
| Cash at bank and in hand                       |       | 561,981        |                | 268,384        |                |
| <b>Total current assets</b>                    |       | <b>626,917</b> |                | <b>383,700</b> |                |
| <b>Liabilities</b>                             |       |                |                |                |                |
| Creditors: amounts falling due within one year | 12    | (181,312)      |                | (106,441)      |                |
| <b>Net current assets</b>                      |       |                | <b>445,606</b> |                | <b>277,259</b> |
| <b>Net assets</b>                              |       |                | <b>992,318</b> |                | <b>802,069</b> |
| The funds of the charity:                      |       |                |                |                |                |
| Unrestricted income funds                      |       |                | 627,690        |                | 662,159        |
| Restricted income funds                        | 14    |                | 364,628        |                | 139,910        |
| <b>Total charity funds</b>                     |       |                | <b>992,318</b> |                | <b>802,069</b> |

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 15/1/2025 .....

DocuSigned by:  
  
 F228B5A4AAED4A4...

**J D Thomas**  
**Director**  
 Company Registration No. 02634724

**HARROGATE HOMELESS PROJECT LIMITED****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 AUGUST 2024**

|   | Note | 2024<br>£       | 2023<br>£        |
|---|------|-----------------|------------------|
| Cash used in operating activities                             | 18   | <u>323,406</u>  | <u>345,857</u>   |
| <b>Cash flows from investing activities</b>                   |      |                 |                  |
| Interest income   |      | 6,441           | 2,479            |
| Purchase of tangible fixed assets                             |      | (36,251)        | (324,918)        |
| <b>Cash provided by (used in) investing activities</b>        |      | <u>(29,810)</u> | <u>(322,439)</u> |
| Increase (decrease) in cash and cash equivalents in the year  |      | <u>293,597</u>  | <u>23,418</u>    |
| Cash and cash equivalents at the beginning of the year        |      | 268,384         | 244,966          |
| <b>Total cash and cash equivalents at the end of the year</b> |      | <u>561,981</u>  | <u>268,384</u>   |

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective 1 January 2019) and the Companies Act 2006.

##### 1.2 Going concern

The Directors have prepared a cash flow forecast covering a period of at least 12 months from the date of approval of these financial statements. The cash flow forecast shows that the company should be able to pay its debts as they fall due and accordingly the Directors have prepared the financial statements on a going concern basis.

##### 1.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity, however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

##### 1.4 Expenditure

All expenditure is accounted for on the accruals basis.

Costs relating directly to the objectives of the company and governance costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements are treated as direct charitable expenditure.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                      |
|--------------------------------|----------------------|
| Freehold land                  | Nil                  |
| Freehold property              | 2% Straight-line     |
| Fixtures, fittings & equipment | 25% Reducing balance |

Any fixed asset purchased with the help of a grant is depreciated on the gross value of the asset. Depreciation is then charged to the appropriate fund. Assets costing under £100 are not capitalised.

## **HARROGATE HOMELESS PROJECT LIMITED**

### **NOTES TO THE ACCOUNTS (CONTINUED)**

#### **FOR THE YEAR ENDED 31 AUGUST 2024**

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**1.6 Property repairs**

Repairs and improvements to the short-term leasehold property are written off to the statement of financial activities when incurred.

**1.7 Taxation**

Due to the charitable status of the company no tax is payable on the charity's income for the year. It is also exempt from the requirement to pay Capital Gains Tax. Value Added Tax is not recoverable by the company, consequently all expenditure in these financial statements is stated inclusive of Value Added Tax where applicable.

**1.8 Accumulated funds**

Restricted funds are only to be used in accordance with specific restrictions imposed by the donor. The purposes and uses of the funds are set out in the notes to the accounts.

Unrestricted funds are general funds which are available at the discretion of the Directors in furtherance of the general objectives of the charity.

## HARROGATE HOMELESS PROJECT LIMITED

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 2 Donations and legacies

|                        | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies | 133,477               | 10,000                   | 0                          | -                        | 143,477            | 222,888            |

Of donations and legacies of £222,888 in the prior year, £170,388 related to general funds, £52,000 to designated funds and £0 related to restricted funds.

#### 3 Income from investments

|                     | 2024<br>£ | 2023<br>£ |
|---------------------|-----------|-----------|
| Interest receivable | 6,441     | 2,479     |

#### 4 Income from charitable activities

|                 | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------|----------------------------|--------------------------|--------------------|--------------------|
| Housing benefit | 513,228                    | -                        | 513,278            | 428,395            |
| Service charge  | 27,085                     | -                        | 27,085             | 19,509             |
| Grants          | 4,200                      | 358,323                  | 362,523            | 352,133            |
|                 | <u>544,513</u>             | <u>358,323</u>           | <u>902,836</u>     | <u>800,037</u>     |

Included within grants is an amount for Supporting People of £Nil (2023 - £Nil).

Of income from charitable activities of £800,037 in the prior year, £521,263 related to unrestricted funds and £278,774 related to restricted funds.

## HARROGATE HOMELESS PROJECT LIMITED

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 5 Expenditure

##### Expenditure on charitable activities

|                              | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Staff costs                  | 374,447               | -                        | 374,447                    | 216,625                  | 591,072            | 521,348            |
| Property and occupancy costs | 127,775               | -                        | 127,775                    | 31,130                   | 158,905            | 122,920            |
| Household and support costs  | 72,668                | -                        | 72,668                     | 6,938                    | 79,606             | 43,826             |
| Legal and professional costs | 15,497                | -                        | 15,497                     | -                        | 3,049              | 10,243             |
| Depreciation                 | 9,921                 | -                        | 9,921                      | -                        | 14,349             | 11,437             |
| Governance cost              | 7,997                 | -                        | 7,997                      | -                        | 7,997              | 2,340              |
| Audit Fee                    | 7,500                 | -                        | 7,500                      | -                        | 7,500              | 4,500              |
|                              | <u>603,357</u>        | <u>-</u>                 | <u>603,357</u>             | <u>259,206</u>           | <u>862,477</u>     | <u>715,624</u>     |

Staff costs include all employment related expenditure including training. Property and occupancy costs include rent of all premises, including Move On houses operated under the NSNO scheme, lighting and heating, council tax and other property related expenditure. Household and support costs include expenditure on telephones, operating costs of office equipment, disposal of refuse and contaminated waste, office supplies and health and safety costs. Legal and professional charges include consultants' fees and outsourcing charges, together with governance costs comprising the independent review of these accounts.

Of expenditure on charitable activities of £715,624 in the prior year, £409,202 related to unrestricted funds and £306,422 related to restricted funds.

##### Expenditure on raising funds

Expenditure on raising funds in the period was £5,721 (2023 - £11,979).

#### 6 Directors and key management personnel

None of the Directors (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any travelling expenses (2023 - £nil).

The key management personnel comprise the Trustees, the Chief Executive and four Service Managers. The total employee benefits of the key management personnel of the company were £176,090 (2023 - £176,090).

#### 7 Pensions

The company's workplace pension scheme is operated by The People's Pension (administrated by B&CE Financial Services Limited). Employees and the company make contributions into the Scheme which is a money purchase auto-enrolment scheme. New employees are automatically enrolled into the scheme and may exercise their right to opt out of the scheme at their discretion. Minimum contributions made by employees and employers are defined by government in the Pensions Act 2008 and associated Regulations and the company complies with those requirements. The total contributed by the company in the year was £9,622 (2023 - £7,839).

## HARROGATE HOMELESS PROJECT LIMITED

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 8 Employees

##### Number of employees

The average number of employees during the year was:

|                             | 2024           | 2023           |
|-----------------------------|----------------|----------------|
|                             | Number         | Number         |
| Management                  | 4              | 3              |
| Support and project workers | 13             | 17             |
| Housekeeper                 | 1              | 1              |
|                             | <u>18</u>      | <u>21</u>      |
| <b>Employment costs</b>     |                |                |
|                             | 2024           | 2023           |
|                             | £              | £              |
| Wages and salaries          | 425,874        | 382,523        |
| Social security costs       | 31,142         | 28,379         |
| Pension contributions       | 9,622          | 7,839          |
|                             | <u>466,638</u> | <u>418,741</u> |

The average number of employees as shown above is calculated on a full-time equivalent basis. The actual total average number of staff is 18 (2023 - 21).

The number of employees whose employee benefits (excluding employer pension costs and employer national insurance contributions) exceeded £0,000

| Band              | 2024 | 2023 |
|-------------------|------|------|
|                   | No.  | No.  |
| £60,000 - £70,000 | 0    | 1    |
| £70,000 - £80,000 | 1    | 0    |

#### 9 Transfers

Transfers of £122,145 from unrestricted to restricted were to extinguish fund deficits on the Springboard fund (£21,606), Bramall NSNO (£21,192) and flats 5/6 fund (£78,013).

## HARROGATE HOMELESS PROJECT LIMITED

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

#### 10 Tangible fixed assets

|                          | Freehold land<br>buildings | Fixtures, fittings<br>and equipment | Total          |
|--------------------------|----------------------------|-------------------------------------|----------------|
| Cost                     | £                          | £                                   | £              |
| At 1 September 2023      | 517,813                    | 47,615                              | 565,428        |
| Additions                | 32,439                     | 3,811                               | 36,251         |
| Disposals                | -                          | -                                   | -              |
| <b>At 31 August 2024</b> | <b>550,252</b>             | <b>51,426</b>                       | <b>601,680</b> |
| <b>Depreciation</b>      |                            |                                     |                |
| At 1 September 2023      | 17,893                     | 22,725                              | 40,618         |
| On disposals             | -                          | -                                   | -              |
| Charge for the year      | 6,515                      | 7,833                               | 14,349         |
| <b>At 31 August 2024</b> | <b>24,408</b>              | <b>30,558</b>                       | <b>54,968</b>  |
| <b>Net book value</b>    |                            |                                     |                |
| At 31 August 2024        | 524,654                    | 26,818                              | 546,712        |
| At 31 August 2023        | 499,920                    | 24,890                              | 524,810        |

All fixed assets are used in direct furtherance of the charity's objectives.

#### 11 Debtors

|                                  | 2024          | 2023           |
|----------------------------------|---------------|----------------|
|                                  | £             | £              |
| Trade debtors                    | 32,505        | 100            |
| Other debtors and accrued income | 34,612        | 115,216        |
|                                  | <b>67,117</b> | <b>115,316</b> |

#### 12 Creditors: amounts falling due within one year

|                           | 2024           | 2023           |
|---------------------------|----------------|----------------|
|                           | £              | £              |
| Trade creditors           | 7,330          | 10,264         |
| Other creditors           | 2,780          | 4,322          |
| Taxes and social security | 9,961          | 9,388          |
| Deferred income           | 148,275        | 77,375         |
| Accruals                  | 12,966         | 5,092          |
|                           | <b>181,312</b> | <b>106,441</b> |

Deferred income includes the portion of a grant from the Lloyds Bank Foundation for England and Wales applicable to the year beginning 1 September 2024 of £8,333 (2023 - £8,333); the portion of a grant from the Bramall Foundation applicable to the year beginning 1 September 2024 of £54,698 (2023 - £30,000); Supporting People grant of £20,417 (2023 - £20,417), various Harrogate Borough Council grants of £13,375 (2023 - £18,625) and a Screwfix grant of £3,993 (2023 - £0) also applicable to the year beginning 1 September 2024. There has also been a DLUHC grant of which £47,460 (2023 - £0) is applicable to the year beginning 1 September 2024.

## HARROGATE HOMELESS PROJECT LIMITED

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 13 Share capital

The company is registered as a company Limited by Guarantee and has no share capital. Every member of the company is a guarantor for a maximum of £1.

#### 14 Funds

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

##### Restricted funds

|                     | Balance at<br>1 September 2023 | Income         | Movement in funds<br>Expenditure | Transfers      | Balance at<br>31 August 2024 |
|---------------------|--------------------------------|----------------|----------------------------------|----------------|------------------------------|
| Flats 5/6           | -                              | 30,000         | (108,013)                        | 78,013         | -                            |
| Street light        | 11,354                         | -              | -                                | -              | 11,354                       |
| Bramall NSNO        | 10,285                         | -              | -                                | -              | 10,285                       |
| HBC NSNO            | 18,271                         | 22,500         | (61,963)                         | 21,192         | -                            |
| Springboard         | -                              | 36,250         | (57,856)                         | 21,606         | -                            |
| Strawberry Dale     | 100,000                        | 33,100         | (9,377)                          | -              | 123,723                      |
| SB restricted       | -                              | 29,200         | (2,747)                          | -              | 26,453                       |
| HBC Hostel          | -                              | 35,000         | (3,274)                          | -              | 31,726                       |
| DLUHC -Levelling UP | -                              | 167,801        | (7,114)                          | -              | 160,687                      |
| Other (below 5k)    | -                              | 7,673          | (1,788)                          | 1,344          | 219                          |
|                     | <u>140,090</u>                 | <u>361,523</u> | <u>(259,131)</u>                 | <u>122,145</u> | <u>364,628</u>               |

The Springboard fund is for running costs of the Day Centre, and the shortfall in expenditure of £21,606 was met by a transfer from unrestricted funds and shortfall for Bramall NSNO £21,192.

The Flats 5/6 fund incurred a shortfall in expenditure of £78,013 which was met by a transfer from unrestricted funds.

##### Unrestricted funds

|            | Balance at<br>1 September 2023 | Income         | Movement in funds<br>Expenditure | Transfers        | Balance at<br>31 August 2024 |
|------------|--------------------------------|----------------|----------------------------------|------------------|------------------------------|
| General    | 419,832                        | 681,359        | (603,272)                        | (122,145)        | 375,775                      |
| Designated | 242,327                        | 10,000         | -                                | -                | 252,327                      |
|            | <u>662,159</u>                 | <u>691,359</u> | <u>(603,272)</u>                 | <u>(122,145)</u> | <u>628,102</u>               |

## HARROGATE HOMELESS PROJECT LIMITED

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 15 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|---|----------------------------|--------------------------|--------------------|
| Fund balances at 31 August 2024 are represented by: |                            |                          |                    |
| Tangible fixed assets                               | 180,801                    | 365,911                  | 546,712            |
| Current assets                                      | 479,093                    | 181,906                  | 660,999            |
| Current liabilities                                 | (31,792)                   | (183,190)                | (214,982)          |
|   | 628,102                    | 364,628                  | 992,730            |

Tangible fixed assets include freehold land and buildings with a net book value of £546,712 (2023 - £499,920) representing a Move-On property in the No Second Night Out scheme. The property was purchased in 2017 due to difficulties in sourcing suitable properties for lease when occupants are receiving benefits.

The balance of unrestricted funds remaining after accounting for tangible fixed assets is £81,390 and this represents the free funds available for continuing the charity's daily activities.

#### 16 Commitments under operating leases

As at the year end and the prior year end there were no commitments under operating leases.

#### 17 Commitment

The properties used for temporary accommodation were leased, rent free, from Harrogate Borough Council until 20 March 2025. The annual rental value of the properties is estimated to be £12,000.

#### 18 Reconciliation of net movement in funds to net cash flow from operation activities

|  | 2024<br>£ | 2023<br>£ |
|--|-----------|-----------|
| Net movement in funds                                | 190,249   | 299,192   |
| Add back depreciation                                | 14,349    | 11,437    |
| Deduct interest income shown in investing activities | (6,441)   | (2,479)   |
| Add back loss on disposal of fixed assets            | -         | 5,092     |
| Decrease (increase) in debtors                       | 49,379    | 60,762    |
| Increase (decrease) in creditors                     | 75,871    | (28,147)  |
| Net cash used in operating activities                | 323,406   | 345,857   |

**HARROGATE HOMELESS PROJECT LTD**

England & Wales - Charity number 1011337

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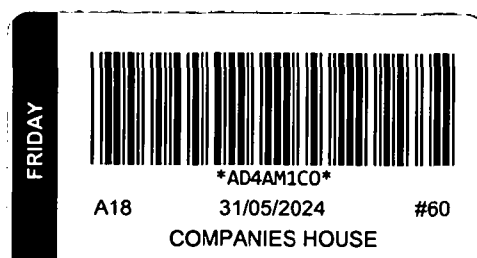
# Accounts

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Charity Registration No. 1011337

Company Registration No. 02634724 (England and Wales)

**HARROGATE HOMELESS PROJECT LIMITED**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**



# HARROGATE HOMELESS PROJECT LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2023

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| Statement of cashflows               | 12           |
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# HARROGATE HOMELESS PROJECT LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2023

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|                   |  |  |
|-------------------|--|--|
| Directors         | J.D. Thomas<br>N. Atkinson-Maury<br>N. Cull<br>C. Challenor-Chadwick<br>R. Cooper<br>S.G. Day<br>J.R. Denning<br>L. Evans<br>M.J. Farrar<br>G. Heseltine | (Chair)<br>(Deputy Chair)<br>(Treasurer) |
| Charity number    | 1011337  |  |
| Company number    | 02634724   |  |
| Registered office | 7 Bower Street<br>Harrogate<br>North Yorkshire<br>HG1 5BQ  |  |
| Auditors          | TC Group<br>6 Queen Street<br>Leeds<br>LS1 2TW   |  |
| Bankers           | Virgin Money Ltd<br>James Street<br>Harrogate<br>HG1 1QU   |  |

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### Introduction

Harrogate Homeless Project Limited ("HHP" or the "Project") is a registered charity No. 1011337 and is a registered company No. 02634724 limited by guarantee and not having share capital. The objectives of the company are set out in the Memorandum and Articles of Association as follows:-

1. To provide people experiencing homelessness with a safe place to stay, and the support they need to build confidence and move towards independent living.
2. To play a key role in ensuring that nobody in the area has to sleep rough, and people experiencing homelessness will have all the necessary support they need.

The directors present their report and accounts for the year ended 31 August 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective January 2019).

Constitutional matters are detailed in its Memorandum and Articles of Association and HHP is managed by the Council of Management (the "trustees"). Those who served as directors in the period up to the date of signing these accounts: -

J.D. Thomas (Chair)  
N. Atkinson-Maury (Deputy Chair)  
N. Cull (Treasurer)  
L.M.E.D. Cameron (Resigned 26 October 2022)  
C. Challenor-Chadwick (Appointed 04 July 2023)  
R. Cooper  
H.L. Crossland (Resigned 31 December 2022)  
S.G. Day (Appointed 28 November 2022)  
J.R. Denning  
L. Evans  
M.J. Farrar  
G Heseltine (Appointed 12 December 2022)  
J.K.B. Moulson (Resigned 03 May 2023)

The Trustees confirm that they have complied with the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities. We have considered how planned activities will contribute to the aims and objectives that have been set.

The Chief Executive Officer is responsible for the management of HHP. The staff work to develop and improve working relationships with other agencies and relevant organisations in the Harrogate District. We work closely with Harrogate Borough Council and other organisations to achieve solutions for individual clients to maximise their chances of moving permanently away from homelessness. HHP employed 21 staff (part time and full time) as at 31st August 2023. They are supported by dedicated and trained volunteers.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### Objectives

Harrogate Homeless Project' (HHP) mission is to provide people experiencing homelessness in the Harrogate District with a safe place to stay and the support they need to build confidence and move towards independent living.

Our key objective is that nobody in the Harrogate District has to sleep rough and people experiencing homelessness will have all the necessary support they need.

HHP was established in 1991 to help individuals who are vulnerably housed, or sleeping rough, recognising that rough sleeping is damaging to individuals and to society. The longer someone remains on the streets the greater the risk of being vulnerable to crime, substance misuse, physical and mental illness and of dying prematurely.

The Charity works with those experiencing homelessness to offer emergency accommodation, find longer term sustainable accommodation and work towards establishing everyday living and becoming part of a community.

HHP is committed to providing a multi-agency response to help those experiencing homelessness to receive the support they need, so that there is a clear pathway to managing their addiction and developing the skills to sustain a tenancy.

#### Activities

The financial year to 31 August 2023 was characterised by the Charity's response to the impacts of an external environment of higher inflation, increasing rents, and a consequent increase in demand for the services we provide. In January 2023 the directors approved a three-year business plan which included the acquisition of additional emergency accommodation, and an increase in the support services we provide in association with other charities and agencies. The implementation of the plan is ahead of schedule recognising the importance of making an early impact.

In August 2023 HHP purchased a property in Strawberry Dale for £315,000. This was funded partly by £100k from the Night Shelter Transformation Fund and £100k from the Liz and Terry Bramall Foundation. The balance of the purchase and conversation costs were funded by a cash surplus resulting from the significant legacies in the previous financial year. The Liz and Terry Bramall Foundation have been a partner for HHP over the long term, and our clients have benefited immensely from their dedicated support.

Increased demand for accommodation has seen our properties being nearly 100% occupied most of the time. The accommodation provided is listed below:-

- HHP operates a 16-bed hostel in Bower Street, rented from North Yorkshire Council ("NYC") for a peppercorn rent. 8 beds are fully dedicated to emergency accommodation.
- In Bower Street, Harrogate, HHP leases operates 8 follow-on flats in a property owned by HBC.
- In Sykes Grove, Harrogate, HHP owns and operates a 3-bedroomed move-on house.
- In Strawberry Dale, HHP owns and operates a 5-bedroomed move-on house.
- Since 2012 HHP has operated the area's emergency accommodation for up to 5 people, under the No Second Night Out (NSNO) initiative partnering with NYC.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

### FOR THE YEAR ENDED 31 AUGUST 2023

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Springboard is a critical part of HHP's operations, being a day centre providing amongst other things, medical attention including a weekly GP service, counselling, access to other agencies, laundry facilities, showers and food. During the year, HHP has rented a small unit adjacent to Springboard and moved most of the office accommodation. This has freed up space to allow both more agencies to attend Springboard and increase the hours of more established agencies. The hours of opening have also been extended. These steps should allow us to provide more support to our clients in their pathways to sustainable living.

#### Achievements and performance

HHP will shortly produce its third impact report showing the difference it makes to clients through stories and data. For the financial year to 31 August 2023, we provided nearly 11,000 nights of accommodation up from nearly 6,000 in the previous financial year. This increase is a result of occupancy rates increasing from 60% to 92% and the expansion of our available bedspace. We are currently providing over 400 meals per month in our Springboard food service and are averaging over 9 clients per month moving into their independent accommodation.

HHP is extremely grateful to all those individuals, companies and grant-giving trusts without whom we would have been unable to function effectively. Financial support and practical support has been generous and heart-warming. The support from Liz and Terry Bramall foundation and the Lloyds Bank Foundation amongst many others has been both generous and pragmatic. We cannot thank them enough.

We would also like to thank North Yorkshire County Council for their practical and operational partnership, and their financial support. This partnership, with its shared objectives and values, is helping to secure much enhanced client outcomes. This year we also received a commitment to funding in support of our accommodation from the Department for Levelling Up, for which we are also extremely grateful.

The people of Harrogate, Knaresborough and Ripon have continued to be generous with both their time and their donations. It is heart-warming in the current economic conditions, that many private individuals go that extra mile in support of others.

We would also like to put on record our thanks for everything that our staff have contributed. Their skills and dedication make a meaningful difference in people's lives, and they should be very proud of their achievements.

#### Financial Review

At the 31st August 2023, there was an operating surplus of £299,191. The main items making up the surplus are the two capital grants of £100,000 each supporting the purchase of the Strawberry Dale property, and an increase in Housing Benefit resulting from higher occupancy, and higher rates reflecting the increasing costs.

Expenditure does not show a significant increase for the year; however, this isn't reflective of the ongoing cost base. Most of the charity's costs relate to staffing and as a responsible employer, we wish to provide sustainable jobs for our employees. During the time of higher inflation and rising fuel costs, we increased salaries by approximately 7% on average and gave our staff one-off grants towards their winter fuel costs. These increases in costs were offset by savings driven by vacancies which have now been filled.

As at 31st August 2023, cash and bank balances totalled £268,384. HHP also own two unencumbered properties with a net book value of £499,920. The total charity funds were £802,069.

The directors confirm that in their view, the assets of the company are adequate to fulfil its current obligations.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 AUGUST 2023

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### The Future

The efforts that have been made to ensure that the charity is robust and sustainable have meant that HHP has been able to respond positively and quickly to the economic environment, and its impact on the most vulnerable in our society. For the next few years, key areas to improve impact are to add a move-on property to increase the accommodation capacity, and then look to consider the widening of our service offering in support of the positive pathways taken by our clients.

### Reserves Policy

The reserves policy is based on three months' expected expenditure, with an allowance being made for the predictability of a significant portion of our income. The policy in place for the year 22/23 was a minimum reserve of £120,000.

On behalf of the board of directors



JD Thomas  
Director

Date: 2 May 2024

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HARROGATE HOMELESS PROJECT LIMITED

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## Opinion

We have audited the financial statements of Harrogate Homeless Project Limited (the 'company') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet 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 FRS 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 company's affairs as at 31 August 2023 and of its profit 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 and the Charities Act 2011.

## 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 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 director's 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 company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors 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 directors 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HARROGATE HOMELESS PROJECT LIMITED  
(Continued)**

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**Opinion 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 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 our knowledge and understanding of the 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 where 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 directors 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.

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page 11, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the 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.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HARROGATE HOMELESS PROJECT LIMITED  
(Continued)**

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**Extent to which the audit was capable of detecting irregularities, including fraud**

The objectives of our audit, in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006), and relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from material fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

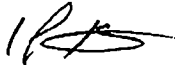
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HARROGATE HOMELESS PROJECT LIMITED**  
**(Continued)**

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**Our report**

This report is made solely to the 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 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 Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Peter Hart FCA (Senior Statutory Auditor)  
For and on behalf of TC Group  
Statutory Auditor

6 Queen Street  
Leeds  
West Yorkshire  
LS1 2TW

Date: 14 May 2024

# HARROGATE HOMELESS PROJECT LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

|  | Notes | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--|-------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income</b>  |       |                       |                          |                            |                          |                    |                    |
| Donations and legacies   | 2     | 170,388               | 52,500                   | 222,888                    | -                        | 222,888            | 377,324            |
| Other trading activities   |       | -                     | -                        | -                          | -                        | -                  | -                  |
| Income from investments  | 3     | 2,479                 | -                        | 2,479                      | -                        | 2,479              | 17                 |
|  |       | 172,867               | 52,500                   | 225,367                    | -                        | 225,367            | 377,341            |
| Income from Charitable activities                                    | 4     | 521,263               | -                        | 521,263                    | 278,774                  | 800,037            | 522,266            |
| Other income   |       | 1,391                 | -                        | 1,391                      | -                        | 1,391              | 2,440              |
| <b>Total income</b>  |       | <b>695,521</b>        | <b>52,500</b>            | <b>748,021</b>             | <b>278,774</b>           | <b>1,026,795</b>   | <b>902,047</b>     |
| <b>Expenditure</b>   |       |                       |                          |                            |                          |                    |                    |
| Expenditure on Raising funds   |       | 11,980                | -                        | 11,980                     | -                        | 11,980             | 1,355              |
| Expenditure on Charitable activities                                 | 5     | 409,202               | -                        | 409,202                    | 306,422                  | 715,624            | 702,594            |
| Other expenditure  |       | -                     | -                        | -                          | -                        | -                  | -                  |
| <b>Total expenditure</b>   |       | <b>421,182</b>        | <b>-</b>                 | <b>421,182</b>             | <b>306,422</b>           | <b>727,604</b>     | <b>703,949</b>     |
| <b>Net income/(expenditure) before transfers</b>                     |       | <b>274,339</b>        | <b>52,500</b>            | <b>326,839</b>             | <b>(27,648)</b>          | <b>299,191</b>     | <b>198,098</b>     |
| Transfer between funds   |       | (139,903)             | -                        | (139,903)                  | 139,903                  | -                  | -                  |
| <b>Net income/(expenditure) for the year / Net movement in funds</b> |       | <b>134,436</b>        | <b>52,500</b>            | <b>186,936</b>             | <b>112,255</b>           | <b>299,191</b>     | <b>198,098</b>     |
| Fund balances at 1 September 2022                                    |       | 285,396               | 189,827                  | 475,223                    | 27,655                   | 502,878            | 304,780            |
| <b>Fund balances at 31 August 2023</b>                               |       | <b>419,832</b>        | <b>242,327</b>           | <b>662,159</b>             | <b>139,910</b>           | <b>802,069</b>     | <b>502,878</b>     |
| Represented by:  |       |                       |                          |                            |                          |                    |                    |
| Tangible fixed assets  |       | 515,476               | -                        | 515,476                    | 9,334                    | 524,810            | 216,422            |
| Other funds  |       | (95,644)              | 242,327                  | 146,683                    | 130,576                  | 277,259            | 286,456            |
|  |       | <b>419,832</b>        | <b>242,327</b>           | <b>662,159</b>             | <b>139,910</b>           | <b>802,069</b>     | <b>502,878</b>     |

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

# HARROGATE HOMELESS PROJECT LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2023

|  | Notes | 2023           |                | 2022           |                |
|--|-------|----------------|----------------|----------------|----------------|
|  |       | £              | £              | £              | £              |
| <b>Fixed assets</b>                            |       |                |                |                |                |
| Tangible assets                                | 10    | 524,810        |                | 216,422        |                |
| Investments                                    |       | -              |                | -              |                |
| <b>Total fixed assets</b>                      |       | <b>524,810</b> |                | <b>216,422</b> |                |
| <b>Current assets</b>                          |       |                |                |                |                |
| Debtors  | 11    | 115,316        |                | 176,078        |                |
| Cash at bank and in hand                       |       | 268,384        |                | 244,966        |                |
| <b>Total current assets</b>                    |       | <b>383,700</b> |                | <b>421,044</b> |                |
| <b>Liabilities</b>                             |       |                |                |                |                |
| Creditors: amounts falling due within one year | 12    | (106,441)      |                | (134,588)      |                |
| <b>Net current assets</b>                      |       |                | <b>277,259</b> |                | <b>286,456</b> |
| <b>Net assets</b>                              |       |                | <b>802,069</b> |                | <b>502,878</b> |
| <b>The funds of the charity:</b>               |       |                |                |                |                |
| Unrestricted income funds                      |       |                | 662,159        |                | 475,223        |
| Restricted income funds                        | 14    |                | 139,910        |                | 27,655         |
| <b>Total charity funds</b>                     |       |                | <b>802,069</b> |                | <b>502,878</b> |

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 2nd May 2024.



J D Thomas  
 Director  
 Company Registration No. 02634724

# HARROGATE HOMELESS PROJECT LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

|   | Note | 2023<br>£        | 2022<br>£      |
|---|------|------------------|----------------|
| Cash used in operating activities                             | 18   | <u>345,857</u>   | <u>24,695</u>  |
| <b>Cash flows from investing activities</b>                   |      |                  |                |
| Interest income   |      | 2,479            | 17             |
| Purchase of tangible fixed assets                             |      | (324,918)        | (8,952)        |
| <b>Cash provided by (used in) investing activities</b>        |      | <u>(322,439)</u> | <u>(8,935)</u> |
| Increase (decrease) in cash and cash equivalents in the year  |      | <u>23,418</u>    | <u>15,760</u>  |
| Cash and cash equivalents at the beginning of the year        |      | 244,966          | 229,206        |
| <b>Total cash and cash equivalents at the end of the year</b> |      | <u>268,384</u>   | <u>244,966</u> |

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective 1 January 2019) and the Companies Act 2006.

##### 1.2 Going concern

The Directors have prepared a cash flow forecast covering a period of at least 12 months from the date of approval of these financial statements. The cash flow forecast shows that the company should be able to pay its debts as they fall due and accordingly the Directors have prepared the financial statements on a going concern basis.

##### 1.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity, however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

##### 1.4 Expenditure

All expenditure is accounted for on the accruals basis.

Costs relating directly to the objectives of the company and governance costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements are treated as direct charitable expenditure.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                      |
|--------------------------------|----------------------|
| Freehold land                  | Nil                  |
| Freehold property              | 2% Straight-line     |
| Fixtures, fittings & equipment | 25% Reducing balance |

Any fixed asset purchased with the help of a grant is depreciated on the gross value of the asset. Depreciation is then charged to the appropriate fund. Assets costing under £100 are not capitalised.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

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**1.6 Property repairs**

Repairs and improvements to the short-term leasehold property are written off to the statement of financial activities when incurred.

**1.7 Taxation**

Due to the charitable status of the company no tax is payable on the charity's income for the year. It is also exempt from the requirement to pay Capital Gains Tax. Value Added Tax is not recoverable by the company, consequently all expenditure in these financial statements is stated inclusive of Value Added Tax where applicable.

**1.8 Accumulated funds**

Restricted funds are only to be used in accordance with specific restrictions imposed by the donor. The purposes and uses of the funds are set out in the notes to the accounts.

Unrestricted funds are general funds which are available at the discretion of the Directors in furtherance of the general objectives of the charity.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 2 Donations and legacies

|                        | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies | 170,388               | 52,500                   | 222,888                    | -                        | 222,888            | 377,324            |

Of donations and legacies of £377,324 in the prior year, £187,334 related to general funds, £189,827 to designated funds and £163 related to restricted funds

#### 3 Income from investments

|                     | 2023<br>£ | 2022<br>£ |
|---------------------|-----------|-----------|
| Interest receivable | 2,479     | 17        |

#### 4 Income from charitable activities

|                 | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------|----------------------------|--------------------------|--------------------|--------------------|
| Housing benefit | 428,395                    | -                        | 428,395            | 262,788            |
| Service charge  | 19,509                     | -                        | 19,509             | 30,083             |
| Grants          | 73,359                     | 278,774                  | 352,133            | 229,395            |
|                 | <u>521,263</u>             | <u>278,774</u>           | <u>800,037</u>     | <u>522,266</u>     |

Included within grants is an amount for Supporting People of £Nil (2022 - £35,000).

Of income from charitable activities of £522,266 in the prior year, £396,451 related to unrestricted funds and £125,815 related to restricted funds.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 5 Expenditure

#### Expenditure on charitable activities

|                              | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Staff costs                  | 225,347               | -                        | 225,347                    | 296,001                  | 521,348            | 547,416            |
| Property and occupancy costs | 120,643               | -                        | 120,643                    | 2,277                    | 122,920            | 90,588             |
| Household and support costs  | 43,507                | -                        | 43,507                     | 3,829                    | 47,336             | 39,714             |
| Governance costs             | 2,340                 | -                        | 2,340                      | -                        | 2,340              | 2,340              |
| Legal and professional costs | 10,243                | -                        | 10,243                     | -                        | 10,243             | 12,469             |
| Depreciation                 | 7,122                 | -                        | 7,122                      | 4,315                    | 11,437             | 10,067             |
|                              | <u>409,202</u>        | <u>-</u>                 | <u>409,202</u>             | <u>306,422</u>           | <u>715,624</u>     | <u>702,594</u>     |

Staff costs include all employment related expenditure including training. Property and occupancy costs include rent of all premises, including Move On houses operated under the NSNO scheme, lighting and heating, council tax and other property related expenditure. Household and support costs include expenditure on telephones, operating costs of office equipment, disposal of refuse and contaminated waste, office supplies and health and safety costs. Legal and professional charges include consultants' fees and outsourcing charges, together with governance costs comprising the independent review of these accounts of £2,300 (2022 - £1,950).

Of expenditure on charitable activities of £702,594 in the prior year, £545,591 related to unrestricted funds and £157,003 related to restricted funds.

#### Expenditure on raising funds

Expenditure on raising funds in the period was £11,979 (2022 - £1,355).

### 6 Directors and key management personnel

None of the Directors (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any travelling expenses (2022 - £nil).

The key management personnel comprise the Trustees, the Chief Executive and four Service Managers. The total employee benefits of the key management personnel of the company were £176,090 (2022 - £170,048).

### 7 Pensions

The company's workplace pension scheme is operated by The People's Pension (administrated by B&CE Financial Services Limited). Employees and the company make contributions into the Scheme which is a money purchase auto-enrolment scheme. New employees are automatically enrolled into the scheme and may exercise their right to opt out of the scheme at their discretion. Minimum contributions made by employees and employers are defined by government in the Pensions Act 2008 and associated Regulations and the company complies with those requirements. The total contributed by the company in the year was £7,839 (2022 - £11,960).

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 8 Employees

##### Number of employees

The average number of employees during the year was:

|                             | 2023           | 2022           |
|-----------------------------|----------------|----------------|
|                             | Number         | Number         |
| Management                  | 3              | 5              |
| Support and project workers | 17             | 18             |
| Housekeeper                 | 1              | 1              |
|                             | <u>21</u>      | <u>24</u>      |
|                             | —              | —              |
| <b>Employment costs</b>     | <b>2023</b>    | <b>2022</b>    |
|                             | <b>£</b>       | <b>£</b>       |
| Wages and salaries          | 382,523        | 487,183        |
| Social security costs       | 28,379         | 31,635         |
| Pension contributions       | 7,839          | 11,960         |
|                             | <u>418,741</u> | <u>530,778</u> |
|                             | —              | —              |

The average number of employees as shown above is calculated on a full-time equivalent basis. The actual total average number of staff is 21 (2022 - 27).

There were no employees whose annual remuneration was £60,000 or more.

#### 9 Transfers

Transfers of £139,903 from unrestricted to restricted were to extinguish fund deficits on the Springboard fund (£57,838) and flats 5/6 fund (£82,065).

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

| 10 Tangible fixed assets | Freehold land<br>buildings | Fixtures, fittings<br>and equipment | Total          |
|--------------------------|----------------------------|-------------------------------------|----------------|
| Cost                     | £                          | £                                   | £              |
| At 1 September 2022      | 202,813                    | 87,471                              | 290,284        |
| Additions                | 315,000                    | 9,918                               | 324,918        |
| Disposals                | -                          | (49,774)                            | (49,774)       |
| <b>At 31 August 2023</b> | <b>517,813</b>             | <b>47,615</b>                       | <b>565,428</b> |
| <b>Depreciation</b>      |                            |                                     |                |
| At 1 September 2022      | 15,337                     | 58,525                              | 73,862         |
| On disposals             | -                          | (44,681)                            | (44,681)       |
| Charge for the year      | 2,556                      | 8,881                               | 11,437         |
| <b>At 31 August 2023</b> | <b>17,893</b>              | <b>22,725</b>                       | <b>40,618</b>  |
| <b>Net book value</b>    |                            |                                     |                |
| <b>At 31 August 2023</b> | <b>499,920</b>             | <b>24,890</b>                       | <b>524,810</b> |
| <b>At 31 August 2022</b> | <b>187,476</b>             | <b>28,946</b>                       | <b>216,422</b> |

All fixed assets are used in direct furtherance of the charity's objectives. A property was purchased using available funds in a prior year as a move-on house due to difficulties in finding suitable premises to lease.

| 11 Debtors                       | 2023           | 2022           |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| Trade debtors                    | 100            | 9,441          |
| Other debtors and accrued income | 115,216        | 166,637        |
|                                  | <b>115,316</b> | <b>176,078</b> |

| 12 Creditors: amounts falling due within one year | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
| Trade creditors                                   | 10,264         | 5,208          |
| Other creditors                                   | 4,322          | 5,868          |
| Taxes and social security                         | 9,388          | 7,168          |
| Deferred income                                   | 77,375         | 83,524         |
| Accruals  | 5,092          | 32,820         |
|   | <b>106,441</b> | <b>134,588</b> |

Deferred income includes the portion of a grant from the Lloyds Bank Foundation for England and Wales applicable to the year beginning 1 September 2023 of £8,333 (2022 - £nil); the portion of a grant from the Bramall Foundation applicable to the year beginning 1 September 2023 of £30,000 (2022 - £30,000); Supporting People grant of £20,417 (2022 - £20,417) and various Harrogate Borough Council grants of £18,625 (2022 - £33,107) also applicable to the year beginning 1 September 2021.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 13 Share capital

The company is registered as a company limited by guarantee and has no share capital. Every member of the company is a guarantor for a maximum of £1.

#### 14 Funds

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

##### Restricted funds

|                 | Balance at<br>1 September 2022 | Movement in funds |                  | Balance at<br>31 August 2023 |
|-----------------|--------------------------------|-------------------|------------------|------------------------------|
|                 |                                | Income            | Expenditure      | Transfers                    |
| Flats 5/6       | -                              | 40,000            | (122,065)        | 82,065                       |
| Street light    | -                              | 23,774            | (12,420)         | -                            |
| Bramall NSNO    | 27,655                         | 50,000            | (67,370)         | -                            |
| HBC NSNO        | -                              | 22,500            | (4,229)          | -                            |
| Springboard     | -                              | 42,500            | (100,338)        | 57,838                       |
| Strawberry Dale | -                              | 100,000           | -                | -                            |
|                 | <u>27,655</u>                  | <u>278,774</u>    | <u>(306,422)</u> | <u>139,903</u>               |
|                 |                                |                   |                  | <u>139,910</u>               |

The Springboard fund is for running costs of the Day Centre, and the shortfall in expenditure of £57,838 was met by a transfer from unrestricted funds.

The Flats 5/6 fund incurred a shortfall in expenditure of £82,065 which was met by a transfer from unrestricted funds.

##### Unrestricted funds

|            | Balance at<br>1 September 2022 | Movement in funds |                  | Balance at<br>31 August 2023 |
|------------|--------------------------------|-------------------|------------------|------------------------------|
|            |                                | Income            | Expenditure      | Transfers                    |
| General    | 285,396                        | 695,521           | (421,182)        | (139,903)                    |
| Designated | 189,827                        | 52,500            | -                | -                            |
|            | <u>475,223</u>                 | <u>748,021</u>    | <u>(421,182)</u> | <u>(139,903)</u>             |
|            |                                |                   |                  | <u>662,159</u>               |

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 15 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|---|----------------------------|--------------------------|--------------------|
| Fund balances at 31 August 2023 are represented by: |                            |                          |                    |
| Tangible fixed assets                               | 515,476                    | 9,334                    | 524,810            |
| Current assets                                      | 175,749                    | 207,951                  | 383,700            |
| Current liabilities                                 | (29,066)                   | (77,375)                 | (106,441)          |
|   | <u>662,159</u>             | <u>139,910</u>           | <u>802,069</u>     |

Tangible fixed assets include freehold land and buildings with a net book value of £499,920 (2022 - £187,476) representing a Move-On property in the No Second Night Out scheme. The property was purchased in 2017 due to difficulties in sourcing suitable properties for lease when occupants are receiving benefits.

The balance of unrestricted funds remaining after accounting for tangible fixed assets is £146,683 and this represents the free funds available for continuing the charity's daily activities.

### 16 Commitments under operating leases

As at the year end and the prior year end there were no commitments under operating leases.

### 17 Commitments

The properties used for temporary accommodation were leased, rent free, from Harrogate Borough Council until 20 March 2025. The annual rental value of the properties is estimated to be £12,000.

### 18 Reconciliation of net movement in funds to net cash flow from operation activities

|  | 2023<br>£      | 2022<br>£     |
|--|----------------|---------------|
| Net movement in funds                                | 299,192        | 198,098       |
| Add back depreciation                                | 11,437         | 10,067        |
| Deduct interest income shown in investing activities | (2,479)        | (17)          |
| Add back loss on disposal of fixed assets            | 5,092          | -             |
| Decrease (increase) in debtors                       | 60,762         | (170,556)     |
| Increase (decrease) in creditors                     | (28,147)       | (12,897)      |
| Net cash used in operating activities                | <u>345,857</u> | <u>24,695</u> |

**HARROGATE HOMELESS PROJECT LTD**

England & Wales - Charity number 1011337

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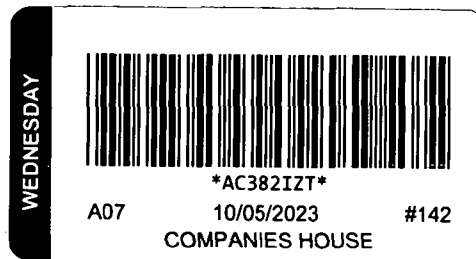
# Accounts

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Charity Registration No. 1011337

Company Registration No. 2634724 (England and Wales)

**HARROGATE HOMELESS PROJECT LIMITED**  
**DIRECTORS' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**



# **HARROGATE HOMELESS PROJECT LIMITED**

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**FOR THE YEAR ENDED 31 AUGUST 2022**

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# HARROGATE HOMELESS PROJECT LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2022

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|                      |  |  |
|----------------------|--|--|
| Directors            | J.D. Thomas<br>J.K.B. Moulson<br>J.R. Denning<br>L. Evans<br>M.J. Farrar<br>N.A. Maury<br>R. Cooper<br>N. Cull<br>S.G. Day<br>G. Heseltine | (Chair)<br><br><br><br><br>(Deputy Chair)<br><br>(Treasurer) |
| Charity number       | 1011337  |  |
| Company number       | 2634724  |  |
| Registered office    | 7 Bower Street<br>Harrogate<br>North Yorkshire<br>HG1 5BQ  |  |
| Independent examiner | Peter Hart FCA<br>TC Group<br>6 Queen Street<br>Leeds<br>LS1 2TW   |  |
| Bankers              | Virgin Money Ltd<br>James Street<br>Harrogate<br>HG1 1QU   |  |

# **HARROGATE HOMELESS PROJECT LIMITED**

## **DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **Introduction**

Harrogate Homeless Project Limited ("HHP" or the "Project") is a registered charity No. 1011337 and is a registered company No. 2634724 limited by guarantee and not having share capital. The objectives of the company are set out in the Memorandum and Articles of Association as follows:-

1. To provide people experiencing homelessness with a safe place to stay, and the support they need to build confidence and move towards independent living.
2. To play a key role in ensuring that nobody in the area has to sleep rough, and people experiencing homelessness will have all the necessary support they need.

The directors present their report and accounts for the year ended 31 August 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective January 2019).

Constitutional matters are detailed in its Memorandum and Articles of Association and HHP is managed by the Council of Management (the "trustees"). Those who served as directors in the period up to the date of signing these accounts: -

J.D. Thomas (Chair)  
N. Atkinson-Maury (Deputy Chair)  
L.M.E.D. Cameron (Resigned 26 October 2022)  
R. Cooper (Appointed 19 July 2022)  
H.L. Crossland (Resigned 31 December 2022)  
N. Cull (Treasurer Appointed 19 July 2022)  
S.G. Day (Appointed 28 November 2022)  
J.R. Denning  
L. Evans  
M.J. Farrar  
G Heseltine (Appointed 12 December 2022)  
J.K.B. Moulson

The Trustees confirm that they have complied with the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities. We have considered how planned activities will contribute to the aims and objectives that have been set.

The Chief Executive Officer is responsible for the management of HHP. The staff work to develop and improve working relationships with other agencies and relevant organisations in the Harrogate District. We work closely with Harrogate Borough Council and other organisations to achieve solutions for individual clients to maximise their chances of moving permanently away from homelessness. HHP employed 21 staff (part time and full time) as at 31st August 2022. They are supported by dedicated and trained volunteers.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### Objectives

HHP's mission is to provide people experiencing homelessness in the Harrogate District with a safe place to stay and the support they need to build confidence and move towards independent living.

Our key objective is that nobody in the Harrogate District has to sleep rough and people experiencing homelessness will have all the necessary support they need.

HHP was established in 1991 to help individuals who are vulnerably housed, or sleeping rough, recognising that rough sleeping is damaging to individuals and to society. The longer someone remains on the streets the greater the risk of being vulnerable to crime, substance misuse, physical and mental illness and of dying prematurely.

The Charity works with those experiencing homelessness to offer emergency accommodation, find longer term sustainable accommodation and work towards establishing everyday living and employment.

HHP is committed to providing a multi-agency response to help those experiencing homelessness to receive the support they need, so that there is a clear pathway to employment and sustainable living.

#### Activities

The Covid pandemic had a significant impact on our operations and the extent to which we could access and support clients. However, we stayed open throughout the period, to make sure our clients could still access basic services, although many of our activities were understandably curtailed. Accommodation continued to be provided albeit limited by the availability of related facilities. As the main restrictions started to ease, we agreed to invest in staff to enable our services not just to get back to a pre-pandemic level, but to expand to meet the varying needs of our client base.

The first part of the financial year saw low occupancy across our accommodation because of Pandemic restrictions. As restrictions eased, we quickly reached near full capacity in all our properties.

- HHP runs a 16-bed hostel in Bower Street, rented from Harrogate Borough Council ("HBC") for a peppercorn rent.
- In Bower Street, Harrogate, HHP operates 8 follow-on flats in a property owned by HBC. This began to be occupied in autumn 2021 and has now reached the planned occupancy levels.
- In Sykes Grove, Harrogate, HHP owns and operates a 3 bedroomed move -on house. This began to be occupied in autumn 2021 and has now reached the planned occupancy levels.
- Since 2012 HHP has operated the District's emergency accommodation for up to 5 people, under the No Second Night Out (NSNO) initiative partnering with HBC. This is also operating at near full capacity.

Springboard is a critical part of HHP's operations, being a day centre providing amongst other things, medical attention including a weekly GP service, counselling, access to other agencies, laundry facilities, showers and food. Whilst Springboard remained open during the pandemic as a vital lifeline, services were restricted. During the year investment in staff has allowed us to reopen our lunchtime food offering and expand the range of services and agencies available. Springboard is now developing its services to become a one stop shop for advice, access to other agencies and a wide range of practical and necessary services.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 AUGUST 2022

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### **Achievements and performance**

HHP has recently produced its second impact report showing the difference it makes to clients through stories and data. For the financial year to 31 August 2022, we provided nearly 6000 nights of accommodation up c30% on pre-pandemic levels. We are currently providing over 400 meals per months which has also increased from pre-pandemic levels by over 15%. The accommodation is consistently at capacity.

HHP is extremely grateful to all those individuals, companies and grant giving trusts without which we would have been unable to function effectively. Financial support and practical support has been generous and heart-warming. The support from Liz and Terry Bramall foundation and the Lloyds Bank Foundation amongst many others has been both generous and pragmatic.

We would also like to thank Harrogate Borough Council and North Yorkshire County Council for their practical and operational partnership, and their financial support. This partnership, with its shared objectives and values, is helping to secure much enhanced client outcomes.

We would like to put on record our thanks for everything that our staff have contributed. Their skills and dedication make a meaningful difference to people's lives.

### **Financial Review**

At the 31st August 2022 there was an operating surplus of £198,098, after two difficult years of the pandemic. In addition, we are extremely grateful for two substantial legacies totalling £189,827.

Income and costs have grown significantly during the year. The main increases seen in Housing Benefit relate mainly to the higher occupancy levels, and the increases in fund raising are partly the continued professionalisation of our capability and the impact of many events for our 30th anniversary year.

The cost base grew as the trustees approved plans to expand Springboard and fill vacancies that were unfilled during the pandemic.

As at 31st August 2022, cash and bank balances totalled £244,966. HHP also own an unencumbered property in Sykes Grove with a net book value of £187,476. The total unrestricted funds were £475,223.

The directors confirm that in their view, the assets of the company are adequate to fulfil its current obligations.

### **The Future**

With inflation increasing, the cost of living increasing and high utility bills we enter 22/23 in unprecedented times, and there is a risk that the most vulnerable in our society will be severely impacted, increasing the demand for our services. To meet this need we are planning to expand both our accommodation, and the range of services and agencies in the Springboard Centre. The generous legacies and donations have given HHP the resources alongside our partners to play our part in meeting the real-life challenges of this difficult environment.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 AUGUST 2022

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### Reserves Policy

On the 16th November 2021 the trustees agreed a new reserves policy which equated to reserves of £116, 929 for the year 21/22. The policy is based on three months' expected expenditure, less the expected monies from Housing Benefit. This was reviewed during the year with the amount slightly increased to £120,000. This policy will be in place for the year 22/23.

On behalf of the board of directors



**J D Thomas**  
**Director**

Date: 25<sup>th</sup> April 2023

# HARROGATE HOMELESS PROJECT LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE DIRECTORS OF HARROGATE HOMELESS PROJECT LIMITED

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022 which are set out on pages 7 to 17.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

#### 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 the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 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 Hart FCA

Date: 9 May 2023

Qualified member of the Institute of Chartered Accountants of England & Wales

For on behalf of TC GROUP

6 Queen Street

Leeds

LS1 2TW

# HARROGATE HOMELESS PROJECT LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

|  | Notes | General funds<br>£ | Designated funds<br>£ | Unrestricted funds<br>£ | Restricted funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|--|-------|--------------------|-----------------------|-------------------------|-----------------------|-----------------|-----------------|
| <b>Income</b>  |       |                    |                       |                         |                       |                 |                 |
| Donations and legacies   | 2     | 187,334            | 189,827               | 377,161                 | 163                   | 377,324         | 151,766         |
| Other trading activities   |       | -                  | -                     | -                       | -                     | -               | -               |
| Income from investments  | 3     | 16                 | -                     | 16                      | 1                     | 17              | 42              |
|  |       | 187,350            | 189,827               | 377,177                 | 164                   | 377,341         | 151,808         |
| Income from Charitable activities                                    | 4     | 396,451            | -                     | 396,451                 | 125,815               | 522,266         | 399,418         |
| Other income   |       | 2,440              | -                     | 2,440                   | -                     | 2,440           | -               |
| <b>Total Income</b>  |       | <b>586,241</b>     | <b>189,827</b>        | <b>776,068</b>          | <b>125,979</b>        | <b>902,047</b>  | <b>551,226</b>  |
| <b>Expenditure</b>   |       |                    |                       |                         |                       |                 |                 |
| Expenditure on Raising funds   |       | 1,278              | -                     | 1,278                   | 77                    | 1,355           | -               |
| Expenditure on Charitable activities                                 | 5     | 545,591            | -                     | 545,591                 | 157,003               | 702,594         | 602,651         |
| Other expenditure  |       | -                  | -                     | -                       | -                     | -               | -               |
| <b>Total expenditure</b>   |       | <b>546,869</b>     | <b>-</b>              | <b>546,869</b>          | <b>157,080</b>        | <b>703,949</b>  | <b>602,651</b>  |
| <b>Net income/(expenditure) before transfers</b>                     |       | <b>39,372</b>      | <b>189,827</b>        | <b>229,199</b>          | <b>(31,101)</b>       | <b>198,098</b>  | <b>(51,425)</b> |
| Transfer between funds   |       | (58,756)           | -                     | (58,756)                | 58,756                | -               | -               |
| <b>Net income/(expenditure) for the year / Net movement in funds</b> |       | <b>(19,384)</b>    | <b>189,827</b>        | <b>170,443</b>          | <b>27,655</b>         | <b>198,098</b>  | <b>(51,425)</b> |
| Fund balances at 1 September 2021                                    |       | 304,780            | -                     | 304,780                 | -                     | 304,780         | 356,205         |
| <b>Fund balances at 31 August 2022</b>                               |       | <b>285,396</b>     | <b>189,827</b>        | <b>475,223</b>          | <b>27,655</b>         | <b>502,878</b>  | <b>304,780</b>  |
| Represented by:  |       |                    |                       |                         |                       |                 |                 |
| Tangible fixed assets  |       | 200,649            | -                     | 200,649                 | 15,773                | 216,422         | 217,537         |
| Other funds  |       | 84,747             | 189,827               | 274,574                 | 11,882                | 286,456         | 87,243          |
|  |       | <b>285,396</b>     | <b>189,827</b>        | <b>475,223</b>          | <b>27,655</b>         | <b>502,878</b>  | <b>304,780</b>  |

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

# HARROGATE HOMELESS PROJECT LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2022

|  | Notes | 2022           | 2021           |
|--|-------|----------------|----------------|
|  |       | £              | £              |
| <b>Fixed assets</b>                            |       |                |                |
| Tangible assets                                | 10    | 216,422        | 217,537        |
| Investments                                    |       | -              | -              |
| <b>Total fixed assets</b>                      |       | <b>216,422</b> | <b>217,537</b> |
| <b>Current assets</b>                          |       |                |                |
| Debtors  | 11    | 176,078        | 5,522          |
| Cash at bank and in hand                       |       | 244,966        | 229,206        |
| <b>Total current assets</b>                    |       | <b>421,044</b> | <b>234,728</b> |
| <b>Liabilities</b>                             |       |                |                |
| Creditors: amounts falling due within one year | 12    | (134,588)      | (147,485)      |
| <b>Net current assets</b>                      |       | <b>286,456</b> | <b>87,243</b>  |
| <b>Net assets</b>                              |       | <b>502,878</b> | <b>304,780</b> |
| <b>The funds of the charity:</b>               |       |                |                |
| Unrestricted income funds                      |       | 475,223        | 304,780        |
| Restricted income funds                        | 14    | 27,655         | -              |
| <b>Total charity funds</b>                     |       | <b>502,878</b> | <b>304,780</b> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 25<sup>th</sup> April 2023.



J D Thomas  
Director  
Company Registration No. 2634724

# HARROGATE HOMELESS PROJECT LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2022

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|   | Note | 2022<br>£      | 2021<br>£       |
|---|------|----------------|-----------------|
| Cash used in operating activities                             | 18   | <u>24,695</u>  | <u>14,623</u>   |
| <b>Cash flows from investing activities</b>                   |      |                |                 |
| Interest income   |      | 17             | 42              |
| Purchase of tangible fixed assets                             |      | (8,952)        | (18,748)        |
| <b>Cash provided by (used in) investing activities</b>        |      | <u>(8,935)</u> | <u>(18,706)</u> |
| <br>  |      |                |                 |
| Increase (decrease) in cash and cash equivalents in the year  |      | <u>15,760</u>  | <u>(4,083)</u>  |
| <br>  |      |                |                 |
| Cash and cash equivalents at the beginning of the year        |      | 229,206        | 233,289         |
| <br>  |      |                |                 |
| <b>Total cash and cash equivalents at the end of the year</b> |      | <u>244,966</u> | <u>229,206</u>  |

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective 1 January 2019) and the Companies Act 2006.

##### 1.2 Going concern

The Directors have prepared a cash flow forecast covering a period of at least 12 months from the date of approval of these financial statements. The cash flow forecast shows that the company should be able to pay its debts as they fall due and accordingly the Directors have prepared the financial statements on a going concern basis.

##### 1.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity, however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

##### 1.4 Expenditure

All expenditure is accounted for on the accruals basis.

Costs relating directly to the objectives of the company and governance costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements are treated as direct charitable expenditure.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                      |
|--------------------------------|----------------------|
| Freehold land                  | Nil                  |
| Freehold property              | 2% Straight-line     |
| Fixtures, fittings & equipment | 25% Reducing balance |

Any fixed asset purchased with the help of a grant is depreciated on the gross value of the asset. Depreciation is then charged to the appropriate fund. Assets costing under £100 are not capitalised.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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**1.6 Property repairs**

Repairs and improvements to the short-term leasehold property are written off to the statement of financial activities when incurred.

**1.7 Taxation**

Due to the charitable status of the company no tax is payable on the charity's income for the year. It is also exempt from the requirement to pay Capital Gains Tax. Value Added Tax is not recoverable by the company, consequently all expenditure in these financial statements is stated inclusive of Value Added Tax where applicable.

**1.8 Accumulated funds**

Restricted funds are only to be used in accordance with specific restrictions imposed by the donor. The purposes and uses of the funds are set out in the notes to the accounts.

Unrestricted funds are general funds which are available at the discretion of the Directors in furtherance of the general objectives of the charity.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 2 Donations and legacies

|                        | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies | 187,334               | 189,827                  | 377,161                    | 163                      | 377,324            | 151,766            |

Of donations and legacies of £151,766 in the prior year, £151,640 related to general funds, £nil to designated funds and £126 related to restricted funds

#### 3 Income from investments

|                     | 2022<br>£ | 2021<br>£ |
|---------------------|-----------|-----------|
| Interest receivable | 17        | 42        |

#### 4 Income from charitable activities

|                 | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------|----------------------------|--------------------------|--------------------|--------------------|
| Housing benefit | 262,788                    | -                        | 262,788            | 96,753             |
| Service charge  | 30,083                     | -                        | 30,083             | 10,457             |
| Grants          | 103,580                    | 125,815                  | 229,395            | 292,208            |
|                 | <u>396,451</u>             | <u>125,815</u>           | <u>522,266</u>     | <u>399,418</u>     |

Included within grants is an amount for Supporting People of £35,000 (2021 - £47,560).

Of income from charitable activities of £399,418 in the prior year, £292,321 related to unrestricted funds and £107,097 related to restricted funds.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 5 Expenditure

##### Expenditure on charitable activities

|                              | General funds  | Designated funds | Unrestricted funds | Restricted funds | Total 2022     | Total 2021     |
|------------------------------|----------------|------------------|--------------------|------------------|----------------|----------------|
|                              | £              | £                | £                  | £                | £              | £              |
| Staff costs                  | 425,260        | -                | 425,260            | 122,156          | 547,416        | 465,443        |
| Property and occupancy costs | 76,269         | -                | 76,269             | 14,319           | 90,588         | 68,534         |
| Household and support costs  | 24,996         | -                | 24,996             | 14,718           | 39,714         | 44,437         |
| Governance costs             | 2,340          | -                | 2,340              | -                | 2,340          | 2,047          |
| Legal and professional costs | 9,520          | -                | 9,520              | 2,949            | 12,469         | 11,024         |
| Depreciation                 | 7,206          | -                | 7,206              | 2,861            | 10,067         | 11,166         |
|                              | <u>545,591</u> | <u>-</u>         | <u>545,591</u>     | <u>157,003</u>   | <u>702,594</u> | <u>602,651</u> |

Staff costs include all employment related expenditure including training. Property and occupancy costs include rent of all premises, including Move On houses operated under the NSNO scheme, lighting and heating, council tax and other property related expenditure. Household and support costs include expenditure on telephones, operating costs of office equipment, disposal of refuse and contaminated waste, office supplies and health and safety costs. Legal and professional charges include consultants' fees and outsourcing charges, together with governance costs comprising the independent review of these accounts of £1,950 (2021 - £2,048).

Of expenditure on charitable activities of £602,651 in the prior year, £431,930 related to unrestricted funds and £170,721 related to restricted funds.

##### Expenditure on raising funds

Expenditure on raising funds in the period was £1,355 (2021 - £nil).

#### 6 Directors and key management personnel

None of the Directors (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any travelling expenses (2021 - £nil).

The key management personnel comprise the Trustees, the Chief Executive and four Service Managers. The total employee benefits of the key management personnel of the company were £170,048 (2021 - £98,722).

#### 7 Pensions

The company's workplace pension scheme is operated by The People's Pension (administered by B&CE Financial Services Limited). Employees and the company make contributions into the Scheme which is a money purchase auto-enrolment scheme. New employees are automatically enrolled into the scheme and may exercise their right to opt out of the scheme at their discretion. Minimum contributions made by employees and employers are defined by government in the Pensions Act 2008 and associated Regulations and the company complies with those requirements. The total contributed by the company in the year was £11,960 (2021 - £11,244).

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### 8 Employees

##### Number of employees

The average number of employees during the year was:

|                             | 2022           | 2021           |
|-----------------------------|----------------|----------------|
|                             | Number         | Number         |
| Management                  | 5              | 3              |
| Support and project workers | 18             | 14             |
| Housekeeper                 | 1              | 1              |
|                             | <u>24</u>      | <u>18</u>      |
| <b>Employment costs</b>     |                |                |
|                             | 2022           | 2021           |
|                             | £              | £              |
| Wages and salaries          | 487,183        | 423,151        |
| Social security costs       | 31,635         | 25,962         |
| Pension contributions       | 11,960         | 11,244         |
|                             | <u>530,778</u> | <u>460,357</u> |

The average number of employees as shown above is calculated on a full-time equivalent basis. The actual total average number of staff is 27 (2021 - 23).

There were no employees whose annual remuneration was £60,000 or more.

#### 9 Transfers

Transfers of £58,756 from unrestricted to restricted were to extinguish fund deficits on the Springboard fund (£39,134), NSNO fund (£18,548) and flats 5/6 fund (£1,074).

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

| 10 Tangible fixed assets | Freehold land<br>buildings | Fixtures, fittings<br>and equipment | Total          |
|--------------------------|----------------------------|-------------------------------------|----------------|
| Cost                     | £                          | £                                   | £              |
| At 1 September 2021      | 202,813                    | 78,519                              | 281,332        |
| Additions                | -                          | 8,952                               | 8,952          |
| Disposals                | -                          | -                                   | -              |
| <b>At 31 August 2022</b> | <b>202,813</b>             | <b>87,471</b>                       | <b>290,284</b> |
| <b>Depreciation</b>      |                            |                                     |                |
| At 1 September 2021      | 12,781                     | 51,014                              | 63,795         |
| On disposals             | -                          | -                                   | -              |
| Charge for the year      | 2,556                      | 7,511                               | 10,067         |
| <b>At 31 August 2022</b> | <b>15,337</b>              | <b>58,525</b>                       | <b>73,862</b>  |
| <b>Net book value</b>    |                            |                                     |                |
| <b>At 31 August 2022</b> | <b>187,476</b>             | <b>28,946</b>                       | <b>216,422</b> |
| <i>At 31 August 2021</i> | <i>190,032</i>             | <i>27,505</i>                       | <i>217,537</i> |

All fixed assets are used in direct furtherance of the charity's objectives. A property was purchased using available funds in a prior year as a move-on house due to difficulties in finding suitable premises to lease.

| 11 Debtors                       | 2022           | 2021         |
|----------------------------------|----------------|--------------|
|                                  | £              | £            |
| Trade debtors                    | 9,441          | -            |
| Other debtors and accrued income | 166,637        | 5,522        |
|                                  | <b>176,078</b> | <b>5,522</b> |

| 12 Creditors: amounts falling due within one year | 2022           | 2021           |
|---|----------------|----------------|
|   | £              | £              |
| Trade creditors                                   | 5,208          | 633            |
| Other creditors                                   | 5,868          | 7,869          |
| Taxes and social security                         | 7,168          | 8,350          |
| Deferred income                                   | 83,524         | 105,622        |
| Accruals  | 32,820         | 25,011         |
|   | <b>134,588</b> | <b>147,485</b> |

Deferred income includes the portion of a grant for the Service for Adults Facing Exclusion project applicable to the year beginning 1 September 2022 of £nil (2021 - £17,500); the portion of a grant from the Lloyds Bank Foundation for England and Wales applicable to the year beginning 1 September 2022 of £nil (2021 - £22,222); the portion of a grant from the Bramall Foundation applicable to the year beginning 1 September 2022 of £30,000 (2021 - £30,000); Supporting People grant of £20,417 (2021 - £35,000) also applicable to the year beginning 1 September 2022 and various Harrogate Borough Council grants of £32,607 (2021 - £nil) also applicable to the year beginning 1 September 2021.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 13 Share capital

The company is registered as a company Limited by Guarantee and has no share capital. Every member of the company is a guarantor for a maximum of £1.

#### 14 Funds

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

##### Restricted funds

|              | Balance at<br>1 September 2021 | Movement in funds |                  | Transfers     | Balance at<br>31 August 2022 |
|--------------|--------------------------------|-------------------|------------------|---------------|------------------------------|
|              |                                | Income            | Expenditure      |               |                              |
| Flats 5/6    | -                              | 40,000            | (41,076)         | 1,074         | -                            |
| Street light | -                              | 10,518            | (10,518)         | -             | -                            |
| Bramall NSNO | -                              | 50,000            | (22,345)         | -             | 27,655                       |
| HBC NSNO     | -                              | 1,876             | (20,424)         | 18,548        | -                            |
| Springboard  | -                              | 23,585            | (62,719)         | 39,134        | -                            |
|              | <u>-</u>                       | <u>125,979</u>    | <u>(157,082)</u> | <u>58,756</u> | <u>27,655</u>                |

The Springboard fund is for running costs of the Day Centre, and the shortfall in expenditure of £39,134 was met by a transfer from unrestricted funds.

The No Second Night Out fund ("NSNO") incurred a shortfall in expenditure of £18,548 which was met by a transfer from unrestricted funds.

The Flats 5/6 fund incurred a shortfall in expenditure of £1,074 which was met by a transfer from unrestricted funds.

##### Unrestricted funds

|            | Balance at<br>1 September 2021 | Movement in funds |                  | Transfers       | Balance at<br>31 August 2022 |
|------------|--------------------------------|-------------------|------------------|-----------------|------------------------------|
|            |                                | Income            | Expenditure      |                 |                              |
| General    | 304,780                        | 586,241           | (546,869)        | (58,756)        | 285,396                      |
| Designated | -                              | 189,827           | -                | -               | 189,827                      |
|            | <u>304,780</u>                 | <u>776,068</u>    | <u>(546,869)</u> | <u>(58,756)</u> | <u>475,223</u>               |

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 15 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|---|----------------------------|--------------------------|--------------------|
| Fund balances at 31 August 2022 are represented by: |                            |                          |                    |
| Tangible fixed assets                               | 200,649                    | 15,773                   | 216,422            |
| Current assets                                      | 341,786                    | 79,258                   | 421,044            |
| Current liabilities                                 | (67,212)                   | (67,376)                 | (134,588)          |
|   | <u>475,223</u>             | <u>27,655</u>            | <u>502,878</u>     |

Tangible fixed assets include freehold land and buildings with a net book value of £187,476 (2021 - £190,032) representing a Move-On property in the No Second Night Out scheme. The property was purchased in 2017 due to difficulties in sourcing suitable properties for lease when occupants are receiving benefits.

The balance of unrestricted funds remaining after accounting for tangible fixed assets is £274,574 and this represents the free funds available for continuing the charity's daily activities.

#### 16 Commitments under operating leases

As at the year end and the prior year end there were no commitments under operating leases.

#### 17 Commitments

The properties used for temporary accommodation were leased, rent free, from Harrogate Borough Council until 20 March 2025. The annual rental value of the properties is estimated to be £12,000.

#### 18 Reconciliation of net movement in funds to net cash flow from operation activities

|  | 2022<br>£     | 2021<br>£     |
|--|---------------|---------------|
| Net movement in funds                                | 198,098       | (51,425)      |
| Add back depreciation                                | 10,067        | 11,166        |
| Deduct interest income shown in investing activities | (17)          | (42)          |
| Decrease (increase) in debtors                       | (170,556)     | 670           |
| Increase (decrease) in creditors                     | (12,897)      | 54,254        |
| Net cash used in operating activities                | <u>24,695</u> | <u>14,623</u> |

**HARROGATE HOMELESS PROJECT LTD**

England & Wales - Charity number 1011337

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# Accounts

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Charity Registration No. 1011337

Company Registration No. 2634724 (England and Wales)

**HARROGATE HOMELESS PROJECT LIMITED**  
**DIRECTORS' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

# HARROGATE HOMELESS PROJECT LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2021

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# HARROGATE HOMELESS PROJECT LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2021

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|                      |  |  |
|----------------------|--|--|
| Directors            | J.K.B. Moulson<br>L.M.E.D. Cameron<br>H.L. Crossland<br>J.R. Denning<br>L. Evans<br>M.J. Farrar<br>N.A. Maury<br>J.D. Thomas | (Chair)<br><br><br><br><br><br><br>(Treasurer) |
| Charity number       | 1011337  |  |
| Company number       | 2634724  |  |
| Registered office    | 7 Bower Street<br>Harrogate<br>North Yorkshire<br>HG1 5BQ  |  |
| Independent examiner | S J Williams FCA<br>Murray Harcourt<br>6 Queen Street<br>Leeds<br>LS1 2TW  |  |
| Bankers              | Virgin Money Ltd<br>James Street<br>Harrogate<br>HG1 1QU   |  |

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### Introduction

Harrogate Homeless Project Limited ("HHP" or the "Project") is a registered charity No. 1011337 and is a registered company No. 2634724 limited by guarantee and not having share capital. The objectives of the company are set out in the Memorandum and Articles of Association as follows:-

1. To relieve the need of homeless people within the administrative area known as Harrogate by provision of temporary accommodation, advice and counselling and,
2. To conduct research into the causes and ways of relieving poverty and to publish findings by lectures, meetings, films, books, exhibitions and otherwise to educate the public.

The directors present their report and accounts for the year ended 31 August 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective January 2015).

Constitutional matters are detailed in its Memorandum and Articles of Association and HHP is managed by the Council of Management (the "trustees"). Those who served as directors in the period up to the date of signing these accounts:-

J.K.B. Moulson (Acting Chair)  
I.F.B. Brown (Resigned 18 November 2020)  
L.M.E.D. Cameron  
H.L. Crossland  
J.R. Denning  
L.J. Estersen (Resigned 7 April 2021)  
L. Evans (Appointed 3 September 2021)  
M.J. Farrar  
J.B. Halstead (Resigned 30 June 2021)  
J.C. Harris CBE DL (Resigned 26 July 2021)  
N.A. Maury (Appointed 24 August 2021)  
Viscountess F.M. Mountgarret (Resigned 28 July 2021)  
H.M. Shay (Resigned 25 July 2021)  
J.D. Thomas (Treasurer - Appointed 3 September 2021)  
J.M. Verity (Resigned 30 June 2021)

The Trustees confirm that they have complied with the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities. We have considered how planned activities will contribute to the aims and objectives that have been set.

The Chief Executive Officer is responsible for the management of HHP. The staff work to develop and improve working relationships with other agencies and relevant organisations in the Harrogate District. We work closely with Harrogate Borough Council and other organisations to achieve solutions for individual clients to maximise their chances of moving permanently away from homelessness. HHP employed 23 staff (part time and full time) as at 31st August 2021. They are supported by dedicated and trained volunteers.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### Objectives

HHP's mission is to provide people experiencing homelessness in the Harrogate District with a safe place to stay and the support they need to build confidence and move towards independent living.

Our key objective is that nobody in the Harrogate District has to sleep rough and people experiencing homelessness will have all the necessary support they need.

HHP was established 30 years ago in 1991 to help individuals who are vulnerably housed, or sleeping rough, recognising that rough sleeping is damaging to individuals and to society. The longer someone remains on the streets the greater the risk of being vulnerable to crime, substance misuse, physical and mental illness and of dying prematurely.

The Charity works with those experiencing homelessness to offer emergency accommodation, find longer term sustainable accommodation and work towards establishing everyday living and employment.

HHP is committed to providing a multi-agency response to help those experiencing homelessness to receive the support they need, so that there is a clear pathway to sustainable living.

#### Activities

Since the onset of the pandemic in March 2020, HHP's activities have been severely disrupted. Accommodation has continued to be provided albeit limited by the availability of related facilities. Face to face contact has been maintained as far as possible. The follow-on accommodation that was commissioned pre-pandemic could not be opened until the last few weeks of the financial year.

- HHP runs a 16 bed hostel in Bower Street, rented from Harrogate Borough Council ("HBC") for a peppercorn rent. The accommodation is funded through housing benefit, and grants from both HBC and North Yorkshire County Council ("NYCC"). During the pandemic this was operating a maximum of 50% capacity.
- Also in Bower Street, HHP now operates 8 follow-on flats in a property owned by HBC. This began to be occupied in autumn 2021 and therefore has limited income for the year ending 31 August 2021. This has now reached the planned occupancy levels.
- In Sykes Grove, HHP owns and operates a 3 bedroomed follow-on house. This began to be occupied in autumn 2021 and therefore has limited income for the year ending 31 August 2021. This has now reached the planned occupancy levels.
- Since 2012 HHP has operated the District's emergency accommodation for up to 5 people, under the No Second Night Out (NSNO) Initiative partnering with HBC. Whilst this has remained open during the pandemic, the capacity has been limited.
- Springboard is a critical part of HHP's operations, being a day centre providing amongst other things, medical attention including a weekly GP service, counselling, access to other agencies, laundry facilities, showers and food. Whilst this remained open during the pandemic as a vital lifeline, services were restricted. Springboard is now developing its services to become a hub for medical and wellbeing care, support and advice, access to other agencies such as housing options and mental health support, and a wide range of practical and necessary services.

# HARROGATE HOMELESS PROJECT LIMITED

## DIRECTORS' REPORT (continued)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### Achievements and performance

HHP has recently produced its first impact report showing the difference it makes to clients through stories and data.

For financial year to 31 August 2020, we provided 4,584 nights of accommodation. For the year to 31 August 2021, this dropped to 2,652 as Covid restrictions limited the capacity. For the 21/22 we expect the accommodation nights provided to be significantly higher than both pre-pandemic and 20/21, as we now have clients in both our follow-on housing properties that were not available to us until autumn 2021.

In Springboard, pre-pandemic there were typically over 700 monthly visits and provided c360 meals per month. This is now expected, post-pandemic, to return to/exceed those levels.

HHP is extremely grateful to all those individuals, companies and grant giving trusts without which we would have been unable to function effectively. Financial support and practical support has been generous and heartwarming. The support from Liz and Terry Bramall foundation and the Lloyds Bank Foundation amongst many others has been both generous and pragmatic.

We would also like to thank Harrogate Borough Council and North Yorkshire County Council for their practical and operational partnership, and their financial support. This partnership, with its shared objectives and values, is helping to secure much enhanced client outcomes.

This has also been a very challenging period for our staff who have worked tirelessly with clients throughout this difficult period. Their dedication, supported by our volunteers has been inspiring. We would like to put on record our thanks for everything that they have done.

#### Financial Review

20/21 has been a difficult year resulting in a deficit of £51,425 (2020 - £11,667). The main drivers have been the significant reduction in accommodation capacity, reducing housing benefit income. We have also not been able to benefit from the income potential from follow-on housing income in 5/6 Bower Street and Sykes Grove. Since the 31 August 2021, HHP is receiving increasing levels of housing benefit as these properties reach their planned occupancy levels.

HHP also focused on costs, managing to gradually reduce the cost run rate over the year by not replacing members of staff who resigned from the charity. This has to an extent mitigated some of the income reduction.

As at 31st August 2021, cash and bank balances totalled £229,206 (2020 - £233,289). HHP also own an unencumbered property in Sykes Grove with a net book value of £190,032 (2020 - £192,588). The total unrestricted funds were £304,780 (2020 - £354,178).

The directors confirm that in their view, the assets of the company are adequate to fulfil its current obligations.

# **HARROGATE HOMELESS PROJECT LIMITED**

## **DIRECTORS' REPORT (continued)**


### **FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **Reserves Policy**

On the 16th November 2021 the trustees agreed a new reserves policy. This equates to reserves of £116,929 for the year 21/22. This represents a more conservative level than the previous policy which was a reserves level between £60,000 and £85,000. This new level equates to three months' expected expenditure, less the expected monies from Housing Benefit.

On behalf of the board of directors



**Jenni Moulson**  
**Director**

# HARROGATE HOMELESS PROJECT LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE DIRECTORS OF HARROGATE HOMELESS PROJECT LIMITED

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2021 which are set out on pages 7 to 17.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

#### 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.

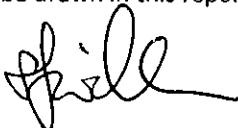
#### Independent examiner's statement

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 the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 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.



**Steven Williams FCA**

Qualified member of the Institute of Chartered Accountants of England & Wales

**Murray Harcourt Partners LLP**

6 Queen Street

Leeds

LS1 2TW

13 May 2022

# HARROGATE HOMELESS PROJECT LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

|  | Notes | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--|-------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income</b>  |       |                       |                          |                            |                          |                    |                    |
| Donations and legacies   | 2     | 151,640               | -                        | 151,640                    | 126                      | 151,766            | 168,863            |
| Other trading activities   |       | -                     | -                        | -                          | -                        | -                  | -                  |
| Income from investments  | 3     | 42                    | -                        | 42                         | -                        | 42                 | 326                |
|  |       | 151,682               | -                        | 151,682                    | 126                      | 151,808            | 169,189            |
| Income from Charitable activities                                    | 4     | 292,321               | -                        | 292,321                    | 107,097                  | 399,418            | 414,931            |
| Other income   |       | -                     | -                        | -                          | -                        | -                  | 844                |
| <b>Total income</b>  |       | <b>444,003</b>        | <b>-</b>                 | <b>444,003</b>             | <b>107,223</b>           | <b>551,226</b>     | <b>584,964</b>     |
| <b>Expenditure</b>   |       |                       |                          |                            |                          |                    |                    |
| Expenditure on Raising funds   |       | -                     | -                        | -                          | -                        | -                  | 2,877              |
| Expenditure on Charitable activities                                 | 5     | 431,930               | -                        | 431,930                    | 170,721                  | 602,651            | 593,754            |
| Other expenditure  |       | -                     | -                        | -                          | -                        | -                  | -                  |
| <b>Total expenditure</b>   |       | <b>431,930</b>        | <b>-</b>                 | <b>431,930</b>             | <b>170,721</b>           | <b>602,651</b>     | <b>596,631</b>     |
| <b>Net income/(expenditure) before transfers</b>                     |       | <b>12,073</b>         | <b>-</b>                 | <b>12,073</b>              | <b>(63,498)</b>          | <b>(51,425)</b>    | <b>(11,667)</b>    |
| Transfer between funds   |       | 19,754                | (81,225)                 | (61,471)                   | 61,471                   | -                  | -                  |
| <b>Net income/(expenditure) for the year / Net movement in funds</b> |       | <b>31,827</b>         | <b>(81,225)</b>          | <b>(49,398)</b>            | <b>(2,027)</b>           | <b>(51,425)</b>    | <b>(11,667)</b>    |
| Fund balances at 1 September 2020                                    |       | 272,953               | 81,225                   | 354,178                    | 2,027                    | 356,205            | 367,872            |
| <b>Fund balances at 31 August 2021</b>                               |       | <b>304,780</b>        | <b>-</b>                 | <b>304,780</b>             | <b>-</b>                 | <b>304,780</b>     | <b>356,205</b>     |
| Represented by:  |       |                       |                          |                            |                          |                    |                    |
| Tangible fixed assets  |       | 207,569               | -                        | 207,569                    | 9,968                    | 217,537            | 209,955            |
| Other funds  |       | 97,211                | -                        | 97,211                     | (9,968)                  | 87,243             | 146,250            |
|  |       | <b>304,780</b>        | <b>-</b>                 | <b>304,780</b>             | <b>-</b>                 | <b>304,780</b>     | <b>356,205</b>     |

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

# HARROGATE HOMELESS PROJECT LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2021

|  | Notes | 2021           |                | 2020           |                |
|--|-------|----------------|----------------|----------------|----------------|
|  |       | £              | £              | £              | £              |
| <b>Fixed assets</b>                            |       |                |                |                |                |
| Tangible assets                                | 10    | 217,537        |                | 209,955        |                |
| Investments                                    |       | -              |                | -              |                |
| <b>Total fixed assets</b>                      |       |                | <b>217,537</b> |                | <b>209,955</b> |
| <b>Current assets</b>                          |       |                |                |                |                |
| Debtors  | 11    | 5,522          |                | 6,192          |                |
| Cash at bank and in hand                       |       | 229,206        |                | 233,289        |                |
| <b>Total current assets</b>                    |       | <b>234,728</b> |                | <b>239,481</b> |                |
| <b>Liabilities</b>                             |       |                |                |                |                |
| Creditors: amounts falling due within one year | 12    | (147,485)      |                | (93,231)       |                |
| <b>Net current assets</b>                      |       |                | <b>87,243</b>  |                | <b>146,250</b> |
| <b>Net assets</b>                              |       |                | <b>304,780</b> |                | <b>356,205</b> |
| <b>The funds of the charity:</b>               |       |                |                |                |                |
| Unrestricted income funds                      |       |                | 304,780        |                | 354,178        |
| Restricted income funds                        | 14    |                | -              |                | 2,027          |
| <b>Total charity funds</b>                     |       |                | <b>304,780</b> |                | <b>356,205</b> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 5 May 2022.



**J D Thomas**  
Director  
Company Registration No. 2634724

# HARROGATE HOMELESS PROJECT LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2021

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|   | Note | 2021<br>£       | 2020<br>£       |
|---|------|-----------------|-----------------|
| Cash used in operating activities                             | 18   | <u>14,623</u>   | <u>(5,714)</u>  |
| <b>Cash flows from investing activities</b>                   |      |                 |                 |
| Interest income   |      | 42              | 326             |
| Purchase of tangible fixed assets                             |      | (18,748)        | (8,650)         |
| <b>Cash provided by (used in) investing activities</b>        |      | <u>(18,706)</u> | <u>(8,324)</u>  |
| <br>  |      |                 |                 |
| Increase (decrease) in cash and cash equivalents in the year  |      | <u>(4,083)</u>  | <u>(14,038)</u> |
| <br>  |      |                 |                 |
| Cash and cash equivalents at the beginning of the year        |      | 233,289         | 247,327         |
| <br>  |      |                 |                 |
| <b>Total cash and cash equivalents at the end of the year</b> |      | <u>229,206</u>  | <u>233,289</u>  |

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard FRS 102 (effective 1 January 2019) and the Companies Act 2006.

##### 1.2 Going concern

The Directors have prepared a cash flow forecast covering a period of at least 12 months from the date of approval of these financial statements. The cash flow forecast shows that the company should be able to pay its debts as they fall due and accordingly the Directors have prepared the financial statements on a going concern basis.

##### 1.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity, however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

##### 1.4 Expenditure

All expenditure is accounted for on the accruals basis.

Costs relating directly to the objectives of the company and governance costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements are treated as direct charitable expenditure.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                      |
|--------------------------------|----------------------|
| Freehold land                  | Nil                  |
| Freehold property              | 2% Straight-line     |
| Fixtures, fittings & equipment | 25% Reducing balance |

Any fixed asset purchased with the help of a grant is depreciated on the gross value of the asset. Depreciation is then charged to the appropriate fund. Assets costing under £100 are not capitalised.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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**1.6 Property repairs**

Repairs and improvements to the short-term leasehold property are written off to the statement of financial activities when incurred.

**1.7 Taxation**

Due to the charitable status of the company no tax is payable on the charity's income for the year. It is also exempt from the requirement to pay Capital Gains Tax. Value Added Tax is not recoverable by the company, consequently all expenditure in these financial statements is stated inclusive of Value Added Tax where applicable.

**1.8 Accumulated funds**

Restricted funds are only to be used in accordance with specific restrictions imposed by the donor. The purposes and uses of the funds are set out in the notes to the accounts.

Unrestricted funds are general funds which are available at the discretion of the Directors in furtherance of the general objectives of the charity.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

| 2 | Donations and legacies | Unrestricted<br>Funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---|------------------------|----------------------------|--------------------------|--------------------|--------------------|
|   | Donations and legacies | 151,640                    | 126                      | <b>151,766</b>     | 168,863            |

Of donations and legacies of £168,863 in the prior year, £165,480 related to unrestricted funds and £3,383 related to restricted funds

| 3 | Income from investments | 2021<br>£ | 2020<br>£ |
|---|-------------------------|-----------|-----------|
|   | Interest receivable     | 42        | 326       |

| 4 | Income from charitable activities | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---|-----------------------------------|----------------------------|--------------------------|--------------------|--------------------|
|   | Housing benefit                   | 84,758                     | 11,995                   | <b>96,753</b>      | 155,386            |
|   | Service charge                    | 8,410                      | 2,047                    | <b>10,457</b>      | 17,372             |
|   | Grants                            | 199,153                    | 93,055                   | <b>292,208</b>     | 242,173            |
|   |                                   | <b>292,321</b>             | <b>107,097</b>           | <b>399,418</b>     | 414,931            |

Included within grants is an amount for Supporting People of £47,560 (2020 - £53,040).

Of income from charitable activities of £414,931 in the prior year, £301,914 related to unrestricted funds and £113,017 related to restricted funds.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

#### 5 Expenditure

##### Expenditure on charitable activities

|                              | General<br>funds<br>£ | Designated<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------|-----------------------|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Staff costs                  | 363,109               | -                        | 363,109                    | 102,334                  | 465,443            | 480,118            |
| Property and occupancy costs | 32,161                | -                        | 32,161                     | 36,373                   | 68,534             | 52,166             |
| Household and support costs  | 25,131                | -                        | 25,131                     | 19,306                   | 44,437             | 47,745             |
| Governance costs             | 2,047                 | -                        | 2,047                      | -                        | 2,047              | 840                |
| Legal and professional costs | 3,611                 | -                        | 3,611                      | 7,413                    | 11,024             | 4,923              |
| Depreciation                 | 5,871                 | -                        | 5,871                      | 5,295                    | 11,166             | 7,962              |
|                              | <b>431,930</b>        | <b>-</b>                 | <b>431,930</b>             | <b>170,721</b>           | <b>602,651</b>     | <b>593,754</b>     |

Staff costs include all employment related expenditure including training. Property and occupancy costs include rent of all premises, including Move On houses operated under the NSNO scheme, lighting and heating, council tax and other property related expenditure. Household and support costs include expenditure on telephones, operating costs of office equipment, disposal of refuse and contaminated waste, office supplies and health and safety costs. Legal and professional charges include consultants' fees and outsourcing charges, together with governance costs including the independent review of these accounts of £2,048 (2020 - £840).

Of expenditure on charitable activities of £593,754 in the prior year, £372,607 related to unrestricted funds and £221,147 related to restricted funds.

##### Expenditure on raising funds

Expenditure on raising funds in the period of £nil (2020 - £2,877).

#### 6 Directors and key management personnel

None of the Directors (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any travelling expenses (2020 - £nil).

The key management personnel comprise the Trustees, the Chief Executive and two Service Managers. The total employee benefits of the key management personnel of the company were £98,722 (2020 - £101,372).

#### 7 Pensions

The company's workplace pension scheme is operated by The People's Pension (administered by B&CE Financial Services Limited). Employees and the company make contributions into the Scheme which is a money purchase auto-enrolment scheme. New employees are automatically enrolled into the scheme and may exercise their right to opt out of the scheme at their discretion. Minimum contributions made by employees and employers are defined by government in the Pensions Act 2008 and associated Regulations and the company complies with those requirements. The total contributed by the company in the year was £11,244 (2020 - £11,401).

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 8 Employees

#### Number of employees

The average number of employees during the year was:

|                             | 2021           | 2020           |
|-----------------------------|----------------|----------------|
|                             | Number         | Number         |
| Management                  | 3              | 3              |
| Support and project workers | 14             | 14             |
| Housekeeper                 | 1              | 1              |
|                             | <u>18</u>      | <u>18</u>      |
|                             | —              | —              |
| <b>Employment costs</b>     | <b>2021</b>    | <b>2020</b>    |
|                             | <b>£</b>       | <b>£</b>       |
| Wages and salaries          | 423,151        | 437,694        |
| Social security costs       | 25,962         | 26,938         |
| Pension contributions       | 11,244         | 11,401         |
|                             | <u>460,357</u> | <u>476,033</u> |
|                             | —              | —              |

The average number of employees as shown above is calculated on a full-time equivalent basis. The actual total average number of staff is 23 (2020 - 22).

There were no employees whose annual remuneration was £60,000 or more.

### 9 Transfers

Transfers of £61,471 from unrestricted to restricted were to extinguish fund deficits on the Springboard fund (£30,353) and NSNO fund (£33,145) and to reclassify the remaining balance on historic restricted funds, as unrestricted (£2,027).

An in-year transfer of £81,225 reflected the reclassification of designated funds as unrestricted funds.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

| 10 Tangible fixed assets | Freehold land<br>buildings<br>£ | Fixtures, fittings<br>and equipment<br>£ | Total<br>£     |
|--------------------------|---------------------------------|--|----------------|
| <b>Cost</b>              |                                 |  |                |
| At 1 September 2020      | 202,813                         | 59,771                                   | <b>262,584</b> |
| Additions                | -                               | 18,748                                   | <b>18,748</b>  |
| Disposals                | -                               | -  | -              |
| <b>At 31 August 2021</b> | <b>202,813</b>                  | <b>78,519</b>                            | <b>281,332</b> |
| <b>Depreciation</b>      |                                 |  |                |
| At 1 September 2020      | 10,225                          | 42,404                                   | <b>52,629</b>  |
| On disposals             | -                               | -  | -              |
| Charge for the year      | 2,556                           | 8,610                                    | 11,166         |
| <b>At 31 August 2021</b> | <b>12,781</b>                   | <b>51,014</b>                            | <b>63,795</b>  |
| <b>Net book value</b>    |                                 |  |                |
| <b>At 31 August 2021</b> | <b>190,032</b>                  | <b>27,505</b>                            | <b>217,537</b> |
| <i>At 31 August 2020</i> | <i>192,588</i>                  | <i>17,367</i>                            | <i>209,955</i> |

All fixed assets are used in direct furtherance of the charity's objectives. A property was purchased using available funds in a prior year as a move-on house due to difficulties in finding suitable premises to lease.

| 11 Debtors  | 2021<br>£      | 2020<br>£     |
|---|----------------|---------------|
| Other debtors and accrued income                  | 5,522          | 6,192         |
|   | <b>5,522</b>   | <b>6,192</b>  |
| 12 Creditors: amounts falling due within one year | 2021<br>£      | 2020<br>£     |
| Trade creditors                                   | 633            | 4,003         |
| Other creditors                                   | 7,869          | -             |
| Taxes and social security                         | 8,350          | 8,563         |
| Deferred income                                   | 105,622        | 46,321        |
| Accruals  | 25,011         | 34,344        |
|   | <b>147,485</b> | <b>93,231</b> |

Deferred income includes the portion of a grant for the Service for Adults Facing Exclusion project applicable to the year beginning 1 September 2021 of £17,500 (2020 - £17,500); the portion of a grant from the Lloyds Bank Foundation for England and Wales applicable to the year beginning 1 September 2021 of £22,222 (2020 - £22,222); the portion of a grant from the Bramwell Foundation applicable to the year beginning 1 September 2021 of £30,000 (2020 - £nil) and the entirety of the Supporting People grant of £35,000 (2020 - £nil) also applicable to the year beginning 1 September 2021.

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 13 Share capital

The company is registered as a company Limited by Guarantee and has no share capital. Every member of the company is a guarantor for a maximum of £1.

### 14 Funds

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

#### Restricted funds

|                                     | Balance at<br>1 September 2020 | Movement in funds |                  | Transfers     | Balance at<br>31 August 2021 |
|-------------------------------------|--------------------------------|-------------------|------------------|---------------|------------------------------|
|                                     |                                | Income            | Expenditure      |               |                              |
| Refurbishment fund                  | 16                             | -                 | -                | (16)          | -                            |
| No 8 Bedsit furniture               | 16                             | -                 | -                | (16)          | -                            |
| Service User Fund                   | 1,995                          | -                 | -                | (1,995)       | -                            |
| No Second Night Out                 | -                              | 46,542            | (79,687)         | 33,145        | -                            |
| Service for Adults Facing Exclusion | -                              | 30,000            | (30,000)         | -             | -                            |
| Springboard                         | -                              | 30,681            | (61,034)         | 30,353        | -                            |
|                                     | <u>2,027</u>                   | <u>107,223</u>    | <u>(170,721)</u> | <u>61,471</u> | <u>-</u>                     |

The Springboard fund is for running costs of the Day Centre, and the shortfall in expenditure of £30,353 was met by a transfer from unrestricted funds.

The No Second Night Out fund ("NSNO") incurred a shortfall in expenditure of £33,145 which was met by a transfer from unrestricted funds.

#### Unrestricted funds

|            | Balance at<br>1 September 2020 | Movement in funds |                  | Transfers       | Balance at<br>31 August 2021 |
|------------|--------------------------------|-------------------|------------------|-----------------|------------------------------|
|            |                                | Income            | Expenditure      |                 |                              |
| General    | 272,953                        | 444,003           | (431,930)        | 19,754          | 304,780                      |
| Designated | 81,225                         | -                 | -                | (81,225)        | -                            |
|            | <u>354,178</u>                 | <u>444,003</u>    | <u>(431,930)</u> | <u>(61,471)</u> | <u>304,780</u>               |

# HARROGATE HOMELESS PROJECT LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

#### 15 Analysis of net assets between funds

|   | Unrestricted<br>funds | Restricted<br>funds | Total<br>2021         |
|---|-----------------------|---------------------|-----------------------|
|   | £                     | £                   | £                     |
| Fund balances at 31 August 2021 are represented by: |                       |                     |                       |
| Tangible fixed assets                               | 207,569               | 9,968               | <b>217,537</b>        |
| Current assets                                      | 169,067               | 65,661              | <b>234,728</b>        |
| Current liabilities                                 | (71,856)              | (75,629)            | <b>(147,485)</b>      |
|   | <u>304,780</u>        | <u>-</u>            | <u><b>304,780</b></u> |

Tangible fixed assets include freehold land and buildings with a net book value of £190,032 representing a Move-On property in the No Second Night Out scheme. The property was purchased in 2017 due to difficulties in sourcing suitable properties for lease when occupants are receiving benefits.

The balance of unrestricted funds remaining after accounting for tangible fixed assets is £97,211 and this represents the free funds available for continuing the charity's daily activities.

#### 16 Commitments under operating leases

As at the year end and the prior year end there were no commitments under operating leases.

#### 17 Commitments

The properties used for temporary accommodation were leased, rent free, from Harrogate Borough Council until 20 March 2025. The annual rental value of the properties is estimated to be £12,000.

#### 18 Reconciliation of net movement in funds to net cash flow from operation activities

|  | 2021          | 2020           |
|--|---------------|----------------|
|  | £             | £              |
| Net movement in funds                                | (51,425)      | (11,667)       |
| Add back depreciation                                | 11,166        | 7,962          |
| Deduct interest income shown in investing activities | (42)          | (326)          |
| Decrease (increase) in debtors                       | 670           | 2,311          |
| Increase (decrease) in creditors                     | 54,254        | (3,994)        |
| Net cash used in operating activities                | <u>14,623</u> | <u>(5,714)</u> |