

SAFE AND SOUND HOMES

England & Wales · Charity number 1054890

Details

Other names YORK NIGHTSTOP, YORK NIGHTSTOP CHARITY

Status Registered

Legal form CIO

Registered 1996-04-24

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

Contact

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Website www.sash-uk.org.uk

Activities

Objects: A)THE RELIEF OF POVERTY OF PERSONS AGED BETWEEN SIXTEEN AND TWENTY-FIVE YEARS IN YORK, NORTH YORKSHIRE AND OTHER AREAS IN THE NORTH OF ENGLAND (“THE AREA”) WHO ARE HOMELESS, IN PARTICULAR THROUGH THE PROVISION OF EMERGENCY OVERNIGHT ACCOMMODATION;B) TO PROMOTE AND UNDERTAKE SUCH OTHER CHARITABLE ACTIVITIES AS ARE CONSIDERED TO BE FOR THE BENEFIT OF YOUNG HOMELESS PEOPLE IN THE AREA.

Activities: SASH prevents vulnerable young people from becoming homeless by offering them a room in a volunteer?s home. We provide emergency accommodation through our Nightstop Service for up to 14 nights. Longer term accommodation, for up to 2 years is provided through our Supported Lodgings schemes.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** YORK, NORTH YORKSHIRE AND OTHER AREAS IN THE NORTH OF ENGLAND
- City Of York
- East Riding Of Yorkshire
- Kingston Upon Hull City
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,058,668	£1,284,276	£514,621	23
2024-03-31	£1,017,580	£1,182,080	£740,229	21
2023-03-31	£1,242,087	£1,082,521	£904,729	18
2022-03-31	£1,345,504	£1,137,799	£745,163	21
2021-03-31	£1,492,137	£1,295,756	£537,458	25

Trustees

Name	Role	Appointed
Tarnia Jane Hudson	Chair	2017-10-16
Dorien Marie Scheets		2022-04-19
Ian Nicholas Blakeman		2024-03-12
Jade Husdan-Hicks		2024-03-12
Martin Jeffery		2018-06-26
Natallie Claire Margaret Shuttleworth		2024-03-12
Richard Yeomans		2022-04-19
Valerie Catherine Cotter		2022-04-19

SAFE AND SOUND HOMES

England & Wales - Charity number 1054890

Accounts

CIO NUMBER: CE030749
REGISTERED CHARITY NUMBER: 1054890

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
SAFE AND SOUND HOMES

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

SAFE AND SOUND HOMES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Foreword	1
Trustees' Report	2 to 11
Report of the Independent Auditors	12 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 28

SAFE AND SOUND HOMES

FOREWORD FOR THE YEAR ENDED 31 MARCH 2025

It is my privilege to present our annual accounts for the financial period covering 2024-2025. Our mission is simple yet vital: to support homeless young people aged 16-25 by offering safe, stable accommodation through our network of dedicated hosts. Whether through emergency Nightstop placements or longer-term supported lodgings, our priority is to provide somewhere safe to stay, alongside the care, structure, and encouragement that can help a young person begin to rebuild their life.

This year has reminded us just how transformative that support can be. For a young person facing homelessness, the offer of a safe bed for the night is much more than a roof over their head: it is often the first step towards security, hope, and independence. Many of the young people we meet are coping with incredibly challenging circumstances: family breakdown, trauma, financial hardship, or simply having no one to turn to. To each of them, we aim to provide not only accommodation but also dignity, respect, and belief in their potential.

Our achievements over the past twelve months are the direct result of the remarkable commitment of so many people. I would like to extend my heartfelt thanks to our staff team, whose professionalism, compassion, and determination ensure that every young person is met with understanding and support. I am especially grateful to our wonderful hosts, who open their homes and their hearts to young people in crisis. Their generosity embodies the very spirit of our charity, creating welcoming, safe, and nurturing environments at times of great vulnerability. I also thank my fellow trustees for their support, guidance and leadership throughout the year.

We continue to place young people at the centre of everything we do. Alongside accommodation, our work supports them to build life skills, develop confidence, and take positive steps toward education, training, or employment. It is inspiring to see the resilience and courage they show, and it is a privilege to walk alongside them as they move toward a more secure and hopeful future.

Financial stability remains essential to sustaining and developing this work. I am pleased that we have continued to operate responsibly while maintaining the quality of our support. We remain deeply grateful to our funders, donors, partners, and supporters whose commitment allows us to continue meeting the growing need for our services.

Whilst we are facing a significant challenge with the decision by North Yorkshire Council to no longer procure Nightstop and Supported Lodgings services at the end of our current contract on 31st January 2026, looking ahead, we do so with optimism and determination. The need for our specialised accommodation support continues and the pressures faced by young people today are considerable. Yet with a strong team, a dedicated community of hosts and supporters, and a clear vision, we are confident that we can build on the successes of this year. Our focus remains unwavering: to ensure that no young person has to face homelessness alone, and that each has the opportunity to feel safe, valued, and hopeful about their future.

On behalf of the Board of Trustees, I would like to thank everyone who has played a part in our work this year. Together, we are making a genuine and lasting difference in the lives of vulnerable young people - and for that, we can all be immensely proud.

Tarnia Hudson
Chair of the Board

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their Annual Report together with the financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with charity's constitution, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity is a Public Benefit Entity.

OBJECTIVES AND ACTIVITIES

Objectives and activities

In this report the Trustees of Safe and Sound Homes (SASH) look at what the charity has achieved and the outcomes of our work between April 2024 and March 2025. This report reviews our progress in relation to our charitable objects which are:

- The relief of poverty of persons aged between sixteen and twenty-five years in York, North Yorkshire and other areas in the North of England ("the area") who are homeless, in particular through the provision of emergency overnight accommodation;
- To promote and undertake such other charitable activities as are considered to be for the benefit of young people homeless people in the Area.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system via an online database.

Safe and Sound Homes (SASH) has been working to achieve our vision of 'working together to end youth homelessness since 1994 and it is our ambition to help young people aged 16-25 avoid homelessness across our region. We will support and empower them to build a positive future, breaking the cycle so they never face homelessness again. SASH seeks to deliver its vision and mission with accommodation services based on hosts, ordinary people in the local community who give their spare room to a young person facing homelessness and has provided this bespoke support in the City of York, county of North Yorkshire and the East Riding since 1994 where SASH started as York Nightstop. SASH offers accommodation through the homes of hosts on either a temporary basis in the Nightstop service or for up to 2 years within the Supported Lodgings service and SASH seeks to break the cycle of homelessness with a package of support including our enhancement programme. This is a programme of formal and informal learning opportunities, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce their isolation that many experience due to their circumstances. Activities are built around our three pillars of support: emotional resilience and wellbeing; education, employment and training and life skills

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Achievements and Engagement

During this financial year, we have sought to build on our SASH Strategy and be responsive to changing external requirements. We have continued to seek to develop existing and new services and partnerships with several highlights from the year.

- Successfully tendered for a new Nightstop and Supported Lodgings contract with City of York Council with the new contract commencing on 1st November 2024.
- Developed and tested the SASH digital App ahead of its launch in April 2025.
- Selected as the charity partner for Bombsquad annual street art exhibition, receiving £20,000 in 2024-25 from this partnership. .
- Officially registered by Ofsted to provide 'supported accommodation provided by an individual or individuals in a private residence which is the main residence of that individual or those individuals' on 23rd June 2024 (Registration Number: 2766312).
- Undertaken a scoping exercise to explore the potential future development of other forms of supported accommodation within the City of York.
- Commenced the development of new CRM system for operations, working with Homeless Link to develop and implement their InForm system to improve case recording and outcome reporting.

Engagement Across Our Services

Whilst overall, engagement with SASH's services is lower than the previous financial year, due to effective recruitment campaigns throughout the year, SASH has continued to build our host network. We will continue to utilise the recruitment methods to continue to build capacity within our network and ultimately increase the number of placements we are able to offer to young people facing homelessness in our area.

A total of 176 young people were referred to SASH during the financial year with a total of 217 referrals across all services.

- 21 young people were referred to both Nightstop and Supported Lodgings
- 6 young people were referred to both Prevention Service and Nightstop
- 1 young people were referred to Prevention Service and Nightstop and Supported Lodgings

Nightstop Engagement

During the financial year, the Nightstop service received 139 referrals for 130 individuals with 96 young people offered help and 620 safe nights arranged during the year.

Supported Lodgings Engagement

During the financial year, 61 referrals were received for 59 young people for the Supported Lodgings service. There were 53 young people in placement for some or most of the year with 28 young people moving on from service during the year. 71% of the young people who moved on during the year did so to stable accommodation.

Of the young people supported during this financial year, 10 (2023-24: 14) were unaccompanied asylum-seeking children staying with Hosts who received specific training to meet the needs of this group.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Prevention Service Engagement

The Prevention Service (previously the Resettlement Service) is based within East Riding, funded by the National Lottery Community Fund (NLCF) over a three-year period and ceased in December 2024 at the end of the funding period. As a result of the cessation of this project, two staff members opted to take voluntary redundancy. In the 2024-25 financial year, 17 referrals were received for 16 individuals.

SASH Strategy 2022 - 2027

In 2022, the Trustee Board and Senior Management Team developed a new five-year strategy for SASH which seeks to expand activities and SASH is working to expand our reach with the development of new services within three key delivery strands:

- Prevention
- Enhancement
- Accommodation

Prevention

This is an area of the SASH Strategy which will be developed towards the latter years of the strategy where we will scope future development into this arena by utilising learning from other organisations in this space such as Centrepont and seek to understand how SASH can expand its reach locally in the prevention space.

Enhancement Strand

This financial year has been key in the development of the enhancement programme with the appointment of a new post, Relationships Coordinator in April 2024 who has been responsible for building the enhancement offer across the three pillars of support: emotional resilience and wellbeing; education, employment and training and life skills. The delivery of the enhancement programme is to be supported by a new innovative digital App which was built during the financial year in partnership with Brightsparks, a creative agency based in York. The idea is that young people will be able to engage with support and activities through the App, offering them the opportunity to book appointments and activities as well as access useful resources and information.

During the financial year a total of 35 young people engaged with 8 different social activities including a trip to North Yorkshire Water Park, Xscape and a pottery painting class. 17 young people were able to attend a local gym with a 3-month gym membership provided and 4 young people engaged in at least 6 sessions of specialist and confidential counselling, enabling them to bypass NHS waiting lists. 9 young people were also able to access individual activities such as driving lessons, specialist equipment for hobbies and other items to support engagement with education. This has been an effective foundation year in which to build the programme, and in the current financial year (2025-26) we have continued to build engagement with 23 young people who have accessed 6 social events to date. So far 11 young people have had gym memberships provided and 9 young people have engaged with at least 6 sessions of counselling. In addition 29 young people have been able to access individual activities such as driving lessons, specialist equipment for hobbies and other items to support engagement with education.

This year, we also launched our co-production work with 4 young people engaging in 4 co-production sessions held with the Relationships Coordinator and Chief Executive. These young people utilised their experiences with SASH to influence and design documentation such as the Nightstop flash cards and accessible policies for safeguarding and complaints.

During 2025-26, we will continue to further develop and embed the enhancement programme and supporting SASH digital App.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Accommodation

SASH's accommodation model for young people facing homelessness has always been based on hosts offering their spare room on either a temporary basis through our Nightstop service or on a longer-term basis for up to two years in our Supported Lodgings service. However, as part of SASH's five-year strategy, the Trustees are seeking to establish whether an expansion of SASH's accommodation services would be viable and look at new ways of delivering support to young people in need.

During this financial year, an appraisal of new supported accommodation options commenced, seeking to understand if alternative accommodation options could be utilised to ultimately increase the number of young people who could benefit from the SASH host model of accommodation. We will continue to work on the viability of a supported accommodation pilot in 2025-26 financial year.

Review of Plans 2024-25

1. Launch and roll out the new Support Plan system alongside the new SASH digital app to all young people in Supported Lodgings, their hosts and the Placement Coordinators supporting them.

All young people who move into our Supported Lodgings service are supported by their Placement Coordinator to develop their own support plan using SASH's revised support planning tools. Over the last financial year we have continued to embed our two-way support plan process which will be further embedded electronically into the new CRM InForm system in 2026

This financial year also saw the development of a new innovative digital app for young people and hosts in Supported Lodgings placements. All young people in the service will have access to the app along with their hosts and staff members to enable them to request 1:1 meetings, book onto courses and see in one place what cultural and leisure activities are available.

During the 2025-26 financial year the digital App will be embedded into practice.

2. Produce an appraisal of supported accommodation options as per the next stage of the 2022-2027 Strategy.

During this financial year the senior management team developed an appraisal of different supported accommodation options to consider the implementation of the next stage of the 2022-27 SASH Strategy. The work on this appraisal continues.

3. Move the root and branch review of the current CRM system to the next stage and procure a suitable provider to commence work on a new or revised system.

Following a root and branch review of SASH's current CRM system, alternative CRM products were explored and a new system procured. InForm developed by national homelessness charity, Homeless Link, was selected following an appraisal of the different options. Following this has been a period of bespoke development to ensure the system meets the needs of SASH and our different services. We are nearly at the completion stage of the development when we will move to data migration alongside staff training and implementation of the system across SASH's operational services.

4. Launch the new Shaping our Future HR project to increase employee engagement and develop a new appraisal system for all employees.

The new Shaping our Future group was set up with volunteers from the staff team across the organisation with the task of developing and embedding a new appraisal system. This work is ongoing into the 2025-26 financial year.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Future Plans

SASH is moving into its 30th year as a registered charity in 2026 facing extraordinary challenges with a recent decision by North Yorkshire Council to no longer commission Nightstop and Supported Lodgings services at the end of SASH's current contract on 31st January 2026. This decision which appears to focus on cost (reduction) will see the services currently provided by SASH effectively taken 'in house' from February 2026 and it appears a reduction in the number of young people who are able to benefit from the Nightstop and Supported Lodgings model of support. Throughout the ten years that SASH has delivered the NYC contract, it has raised voluntary income to provide a service beyond the contract and it has enabled young people to benefit from support that goes beyond accommodation including enhancement activities and specific employment, savings and move on grants. This decision will have a significant impact on SASH as a charity but more importantly, on the young people in North Yorkshire who will no longer benefit from the support of SASH with our hosts, support workers, enhancement activities and grants.

Whilst this decision will have a significant impact on SASH, the Trustees have always been acutely aware of the risks around local authority contracts including the potential for local authorities to change and amend the scope of future tender opportunities and increasing contractual requirements whilst maintaining or reducing funding envelopes. SASH has operated in this environment for many years and has always understood the need to supplement contract/placement income with fundraising and has been very successful at this, enabling us to continue to deliver high quality support to young people in need. The Trustees and senior management team has continued to work together to identify and mitigate these risks where possible which has enabled us to quickly respond to the funding challenge and will continue to seek to grow our fundraising alongside income from placements to continue to deliver and develop our services beyond January 2026. Regardless, SASH will operate with a reduced team to service a lower number of Nightstop and Supported Lodgings placements and the senior management team is currently working with North Yorkshire Council in the application of the TUPE process alongside a consultation with other team members where TUPE does not apply.

Beyond 31st January 2026

SASH will continue to deliver Nightstop and Supported Lodgings services under its contract with City of York Council which will run until at least November 2027 with the possibility of an extension until November 2031 before recommissioning would be due to take place. SASH has a long-established network of hosts within the City of York, providing stable placements to young people and we will continue to seek to increase the number of hosts within the network through targeted online and offline recruitment campaigns. Young people in SASH will continue to access activities under the enhancement programme and this is a significant area of development for SASH as we move forward and reset the SASH Strategy for 2027, seeking to increase SASH's reach beyond the young people within our host accommodation.

This work will be supported by the delivery of other Nightstop and Supported Lodgings placements for young people in other local authorities such as Hull and the East Riding paid for on a spot purchase basis, using long-standing hosts in these areas whilst seeking to recruit new hosts in both the City of York and the surrounding areas.

SASH's young people will continue to be supported by a dedicated SASH support worker alongside their host whilst having access to our enhancement programme which we will continue to develop, ensuring a bespoke package of support for young people, helping them to break the cycle of homelessness as they move on from SASH.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC REPORT Financial Review

The financial result for 2024-25 show expenditure exceeding income by £226k (2024: -£165k) slightly more than the planned £200k. This reflects lower contracted income, investments in operational and fundraising personnel, and gradual development of fundraised income.

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES		Fundraising				Contracted Services				Enhancement Strategy/ SASH Active **				TOTAL			
		Notes	£'000				£'000				£'000				£'000		
		2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022
INCOME																	
Service contracts - local authorities	5					507	545	525	536					507	545	525	536
Community Fund*	5	39	58	64	72									39	58	64	72
Housing benefit and rent	5					231	217	246	199					231	217	246	199
Donations and legacies	3	250	191	405	538									250	191	405	538
Coronavirus Job Retention Scheme	3				0									0	0	0	0
Interest	4	30	7	2										30	7	2	
TOTAL INCOME		319	256	471	610	738	762	771	735					1,057	1,018	1,242	1,345
EXPENDITURE																	
Direct Costs																	
Contracted and added value services	7					809	750	714	684		31	53	62	809	781	767	746
Enhancement Strategy	7									10	35			10	35		
INCOME/(EXPENDITURE) ON SERVICES AFTER DIRECT COSTS						(71)	12	57	51	(10)	(66)	(53)	(62)				
Cost of raising funds	6	151	89	87	116									151	89	87	116
Support costs: Management and overheads	9					313	244	207	250		34	21	25	313	278	228	275
NET INCOME/(EXPENDITURE) AFTER ALL COSTS		168	167	384	494	(384)	(232)	(150)	(199)	(10)	(100)	(74)	(87)	(226)	(165)	160	208
USE OF FUNDRAISING INCOME																	
Restricted income	18	(43)	(81)	(123)	(142)	81	81	83	101			40	41				
Unrestricted income	18	(125)	(86)	(101)	(144)	86	86	67	98			34	46				
TOTAL FUNDRAISING INCOME USED TO SUBSIDISE SERVICES		(168)	(167)	(224)	(286)	167	167	150	199	0	0	74	87				
NET INCOME/(LOSS) AFTER USE OF FUNDS		0	0	160	208	(217)	(65)	0	0	(10)	(100)	0	0	(226)	(165)	160	208

* reported as income from charitable activities

** 2025 Enhancement Strategy, 2024 Enhancement Strategy and SASH Active, 2023-2021 SASH Active

* Enhancement Strategy implementation

Income from contracted services decreased to £738k (2024: £762k) mainly due to lower placements from East Riding and North Yorkshire councils. However, combined direct and support costs for contracted services increased to £1,122k (2024: £994k) as a result of several factors - staff cost of living and National Insurance increases, redundancy costs following decision to withdraw from East Riding, planned investments in operational staff, and one-off office costs in York and Scarborough. The deficit on contracted services increased to £384k (2024: £232k).

As the SASH enhancement programme moved from development stage through to the beginnings of implementation combined direct and support costs reduced to £10k (2024: £100k - including SASH Active). The enhancement programme is intended as an integral part of SASH's offering, and some costs are embedded within support costs for contracted services.

In previous years fundraising activity has been deliberately held back whilst the enhancement programme was developed and funding opportunities for donors clarified. In 2024-25 activity was increased leading to fundraised income of £319k (2024: £256k) and costs, including recruitment, of £151k (2024: £89k). The results of fundraising activity, particularly from trusts and foundations, are inevitably delayed and although the increase in net income in the year to £168k (2024: £167k) is negligible there is the expectation that efforts will be rewarded in 2025-26.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Total funds including brought forward from previous years are £515k (2024: £740k), of which restricted funds are just £5k (2024: £2k), and the remainder is unrestricted; £510k (2024: £738k). SASH recognises the need to hold an adequate reserve for the purposes of meeting day-to-day working capital needs; to bridge any short-term funding gaps and to ensure an orderly winding up of the charity is achievable. In previous years Trustees have determined £300k to be the minimum level of reserves necessary to meet these needs, meaning that the charity holds excess unrestricted reserves of £210k (2024: £438k)

The recent decision of North Yorkshire Council (NYC) to not re-commission services after the contract ends 31st January 2026 presents SASH with extraordinary challenges. Without the NYC contract SASH faces a less certain route to reach the young people who benefit from its services. As we have worked through the immediate challenges we have gained a better understanding of the costs and the Trustees are confident that SASH is in a good financial position to continue to deliver placements within York and surrounding areas and work to continue to develop the enhancement programme with the foundation of a strong financial reserves position.

Fundraising Review

As we shift towards becoming more reliant on fundraised income, 2024/25 was a year of building capacity in Fundraising and Communications to enable us to build the brand and maximise our connections within the local communities we serve, to increase income so SASH can continue to support young people at a time of crisis.

Throughout this year we invested in two marketing roles: Marketing and Communications Officer and Digital Marketing Lead. These roles are responsible for building brand awareness and supporting fundraising activities that generated income via community events and activities, direct appeals and recruiting new hosts into our network of hosts that support young people both within our emergency and longer-term accommodation services.

In the second half of the year, we invested in a Trust and Major Donors Lead who was responsible for securing income from Trusts and Major donors.

Throughout this year, fundraising efforts were focussed on three main income streams: Community fundraising, Individual Giving and Trust and Foundations. The total fundraising achieved in the year was £319K, a 24% increase in income from the previous year.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Reporting requirements for charities that fundraise

All income generation activities are undertaken in compliance with the requirements of: the Fundraising Regulator; Charities Acts; Charity Commission regulations; HMRC regulations; the Gambling Act; local licensing laws, GDPR and Data Protection legislation. This list is not exhaustive.

We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice. We have policies and procedures in place to ensure that we are not unreasonably persistent in seeking donations. Supporters can 'opt out' of communication at any time and all staff are trained to ensure we do not place pressure on people to support. SASH does not take part in face-to-face or telephone fundraising.

During the year, SASH has not worked with any external professional fundraisers. SASH may from time-to-time work with a commercial business in return for an agreed donation. Such arrangements are covered by 'Commercial Participation'.

During the year ending 31 March 2025, we received no complaints relating to fundraising activity (2023-24 - 0). Furthermore, we know of no failure by the charity or by a person acting on its behalf, to comply with fundraising standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

SASH is a Charitable Incorporated Organisation (CIO), governed by its Constitution.

Governance

The trustees undertake periodic reviews of governance and these include skills audits for the current board. When a vacancy occurs on the trustee board it will be advertised via appropriate media, with an indication of the skills that are sought. Applicants are invited to apply by CV and covering letter with suitable candidates interviewed. A recommendation to appoint a suitable candidate will be put to the whole board for their approval.

New trustees are provided with a trustee handbook detailing their duties and setting out relevant policies and procedures. They are inducted through meetings with key staff and other board members. All trustees are provided with training on the role and responsibilities of charity trustees.

The Charity is managed by the Board of Trustees which meets at least four times per year.

Organisational structure

Day to day operations are managed by the Chief Executive.

The Chief Executive is supported by an experienced management team incorporating a Finance Manager, Communications and Fundraising Manager and Head of Operations. Two Project Managers also support day to day operational management.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name Safe and Sound Homes

Working name SASH

CIO number CE030749

Charity number 1054890

Members of the management committee

The Trustees are collectively known as the management committee, those who served during the year were:

Ian Blakeman	Trustee
Valerie Cotter	Trustee
Rev Simon Dowson	Trustee (resigned 4 November 2025)
Tarnia Hudson	Chair
Jade Husdan-Hicks	Trustee
Martin Jeffery	Treasurer
Natallie Shuttleworth	Trustee
Dorien Scheets	Trustee
Richard Yeomans	Trustee

Principal address Innovation Centre, Innovation Way, York. YO10 5DG

Chief Executive Philippa Robson (Key Management Personnel)

Bankers CAF Bank
25 Kings Hill Avenue
West Malling
Kent ME19 4JQ

Auditors UHY Calvert Smith LLP
Heritage House, Murton Way
York YO19 5UW

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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 Policies).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, UHY Calvert Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report approved by order of the board of trustees on 28 January 2026 and signed on the board's behalf by:

Tarnia Jane Hudson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

Opinion

We have audited the financial statements of Safe and Sound Homes (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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
- the charity has not kept adequate accounting records; 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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.

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

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.

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

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, 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 charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

28 January 2026

SAFE AND SOUND HOMES

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

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	234,744	15,332	250,076	191,441
Charitable activities					
Supported Lodgings and Nightstop	5	738,983	39,375	778,358	819,602
Investment income	4	30,234	-	30,234	6,537
Total		<u>1,003,961</u>	<u>54,707</u>	<u>1,058,668</u>	<u>1,017,580</u>
EXPENDITURE ON					
Raising funds	6	150,602	-	150,602	88,631
Charitable activities					
Supported Lodgings and Nightstop	7	1,073,539	49,749	1,123,288	993,472
SASH Active		-	-	-	31,325
SASH Enhancement		9,050	1,336	10,386	68,652
Total		<u>1,233,191</u>	<u>51,085</u>	<u>1,284,276</u>	<u>1,182,080</u>
NET INCOME/(EXPENDITURE)		(229,230)	3,622	(225,608)	(164,500)
RECONCILIATION OF FUNDS					
Total funds brought forward		737,928	2,301	740,229	904,729
TOTAL FUNDS CARRIED FORWARD		<u>508,698</u>	<u>5,923</u>	<u>514,621</u>	<u>740,229</u>

The notes form part of these financial statements

SAFE AND SOUND HOMES (REGISTERED NUMBER: CE030749)**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	6,491	-	6,491	7,705
CURRENT ASSETS					
Debtors	15	160,930	-	160,930	122,982
Cash at bank and in hand		<u>376,363</u>	<u>5,923</u>	<u>382,286</u>	<u>677,371</u>
		537,293	5,923	543,216	800,353
CREDITORS					
Amounts falling due within one year	16	(35,086)	-	(35,086)	(67,829)
		<u>502,207</u>	<u>5,923</u>	<u>508,130</u>	<u>732,524</u>
NET CURRENT ASSETS					
		508,698	5,923	514,621	740,229
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>508,698</u>	<u>5,923</u>	<u>514,621</u>	<u>740,229</u>
NET ASSETS					
		<u>508,698</u>	<u>5,923</u>	<u>514,621</u>	<u>740,229</u>
FUNDS	18				
Unrestricted funds				508,698	737,928
Restricted funds				<u>5,923</u>	<u>2,301</u>
TOTAL FUNDS				<u>514,621</u>	<u>740,229</u>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2026 and were signed on its behalf by:

Tarnia Jane Hudson - Trustee

Martin Paul Jeffery - Trustee

The notes form part of these financial statements

SAFE AND SOUND HOMES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(323,423)</u>	<u>(156,202)</u>
Net cash used in operating activities		<u>(323,423)</u>	<u>(156,202)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,896)	(6,350)
Interest received		<u>30,234</u>	<u>6,537</u>
Net cash provided by investing activities		<u>28,338</u>	<u>187</u>
		_____	_____
Change in cash and cash equivalents in the reporting period		(295,085)	(156,015)
Cash and cash equivalents at the beginning of the reporting period		<u>677,371</u>	<u>833,386</u>
Cash and cash equivalents at the end of the reporting period		<u>382,286</u>	<u>677,371</u>

The notes form part of these financial statements

SAFE AND SOUND HOMES

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(225,608)	(164,500)
Adjustments for:		
Depreciation charges	3,110	678
Interest received	(30,234)	(6,537)
(Increase)/decrease in debtors	(37,948)	4,500
(Decrease)/increase in creditors	<u>(32,743)</u>	<u>9,657</u>
Net cash used in operations	<u>(323,423)</u>	<u>(156,202)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>677,371</u>	<u>(295,085)</u>	<u>382,286</u>
	<u>677,371</u>	<u>(295,085)</u>	<u>382,286</u>
Total	<u>677,371</u>	<u>(295,085)</u>	<u>382,286</u>

The notes form part of these financial statements

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

1. STATUTORY INFORMATION

The charity is a charitable incorporated entity, registered in England & Wales. Details of the charity's operations and principal activities are given in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Significant judgements and estimates

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

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and performance related grants, and rent and housing benefit received in respect of Supported Lodgings. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated services are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services provided by hosts; further information about their contribution is provided in the Trustees' Report.

2. ACCOUNTING POLICIES - continued

Income

Government grants

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Support costs are allocated in proportion with the expected direct project worker time involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Tangible fixed assets costing more than £750 are capitalised and included at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Pension costs

Leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has financial assets and 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 with the exception, where applicable, of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Corporate fundraising	21,468	16,992
Community fundraising & donations	171,319	143,296
Grants	<u>57,289</u>	<u>31,153</u>
	<u>250,076</u>	<u>191,441</u>

Grant funding of £57,289 (2024: £31,153) has been recognised in the year; £11,564 being restricted (2024: £22,328), and £45,725 (2024: £8,825) for general purposes. Corporate fundraising of £21,468 (2024: 16,992) includes £nil being restricted (2024: £1,000). Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 18.

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>30,234</u>	<u>6,537</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Service contracts and grants	Supported Lodgings and Nightstop	546,266	602,600
Housing benefit and rent	Supported Lodgings and Nightstop	<u>232,092</u>	<u>217,002</u>
		<u>778,358</u>	<u>819,602</u>

Service contracts and grants includes amounts receivable under contracts with local authorities to deliver Nightstop and Supported Lodging services, and similar restricted grant funding of £39,375 (2024: £58,125) from the National Lottery, Reaching Communities to deliver services in the East Riding of Yorkshire.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	141,596	81,616
Fundraising expenses	<u>9,006</u>	<u>7,015</u>
	<u>150,602</u>	<u>88,631</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Lodgings and Nightstop	810,520	312,768	1,123,288
SASH Enhancement	<u>10,386</u>	-	<u>10,386</u>
	<u>820,906</u>	<u>312,768</u>	<u>1,133,674</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	584,594	513,448
Supported Lodging provider payments	180,821	251,041
Other project expenses	<u>55,491</u>	<u>51,391</u>
	<u>820,906</u>	<u>815,880</u>

9. SUPPORT COSTS

	Support costs £
Supported Lodgings and Nightstop	<u>312,768</u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Support costs

	2025	2024
	Supported Lodgings and Nightstop £	Total activities £
Office overheads	86,608	66,210
Management support costs	185,431	153,339
Governance costs	40,729	58,020
	<u>312,768</u>	<u>277,569</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	3,110	678
Auditor's remuneration	8,250	7,854
Operating leases	41,812	24,874

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

12. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2025	2024
	£	£
Wages and salaries	742,806	591,509
Social security costs	66,551	52,111
Pension contributions	51,276	46,056
	<u>860,633</u>	<u>689,676</u>

Included in the above figures are redundancy payments totalling £19,998, of which £6,000 was ex-gratia.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

12. STAFF COSTS - continued

The average monthly number of employees during the year was 23 (2024: 21).

The average number of full-time equivalent employees during the year was 20 (2024: 17).

During the year employees with annual emoluments between £60,000 and £70,000 was 1. In the prior year no employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise the trustees and other individuals as noted in the Reference and Administration section of the Trustees' Report. The total remuneration of the key management personnel, inclusive of pension and employer social security costs, was £78,675 (2024: £73,742).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	168,113	23,328	191,441
Charitable activities			
Supported Lodgings and Nightstop	761,477	58,125	819,602
Investment income	<u>6,537</u>	-	<u>6,537</u>
Total	<u>936,127</u>	<u>81,453</u>	<u>1,017,580</u>
EXPENDITURE ON			
Raising funds	88,631	-	88,631
Charitable activities			
Supported Lodgings and Nightstop	913,973	79,499	993,472
SASH Active	31,325	-	31,325
SASH Enhancement	<u>68,652</u>	-	<u>68,652</u>
Total	<u>1,102,581</u>	<u>79,499</u>	<u>1,182,080</u>
NET INCOME/(EXPENDITURE)	(166,454)	1,954	(164,500)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>904,382</u>	347	<u>904,729</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>737,928</u></u>	<u><u>2,301</u></u>	<u><u>740,229</u></u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024	19,291
Additions	<u>1,896</u>
At 31 March 2025	<u>21,187</u>
DEPRECIATION	
At 1 April 2024	11,586
Charge for year	<u>3,110</u>
At 31 March 2025	<u>14,696</u>
NET BOOK VALUE	
At 31 March 2025	<u>6,491</u>
At 31 March 2024	<u>7,705</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	154,631	115,689
Prepayments	<u>6,299</u>	<u>7,293</u>
	<u>160,930</u>	<u>122,982</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,546	31,459
Social security and other taxes	16,120	9,810
Pension creditor	6,170	5,581
Accrued expenses	8,250	7,854
Deferred grant income	<u>-</u>	<u>13,125</u>
	<u>35,086</u>	<u>67,829</u>

Deferred grant income

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement for the year is reconciled as follows:

	£
At 1 April 2024	13,125
Additions during the year	-
Amounts released to income	<u>(13,125)</u>
At 31 March 2025	<u>-</u>

SAFE AND SOUND HOME

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	9,839	3,834
Between one and five years	-	619
	<u>9,839</u>	<u>4,453</u>

18. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	722,091	(226,180)	(58,253)	437,658
Designated fund - Relton Trust	15,837	(3,050)	-	12,787
Designated fund for working young people rent support	-	-	58,253	58,253
	<u>737,928</u>	<u>(229,230)</u>	-	<u>508,698</u>
Restricted funds				
Young People grants	2,301	3,622	-	5,923
	<u>2,301</u>	<u>3,622</u>	-	<u>5,923</u>
TOTAL FUNDS	<u>740,229</u>	<u>(225,608)</u>	<u>-</u>	<u>514,621</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,003,961	(1,230,141)	(226,180)
Designated fund - Relton Trust	-	(3,050)	(3,050)
	<u>1,003,961</u>	<u>(1,233,191)</u>	<u>(229,230)</u>
Restricted funds			
The National Lottery - Reaching Communities	39,375	(39,375)	-
Young People grants	9,184	(5,562)	3,622
Miscellaneous grants and donations under £5,000	6,148	(6,148)	-
	<u>54,707</u>	<u>(51,085)</u>	<u>3,622</u>
TOTAL FUNDS	<u>1,058,668</u>	<u>(1,284,276)</u>	<u>(225,608)</u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	883,065	(160,974)	722,091
Designated fund - Relton Trust	<u>21,317</u>	<u>(5,480)</u>	<u>15,837</u>
	904,382	(166,454)	737,928
Restricted funds			
Young People grants	347	1,954	2,301
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>904,729</u>	<u>(164,500)</u>	<u>740,229</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	936,127	(1,097,101)	(160,974)
Designated fund - Relton Trust	<u>-</u>	<u>(5,480)</u>	<u>(5,480)</u>
	936,127	(1,102,581)	(166,454)
Restricted funds			
The National Lottery - Reaching Communities	58,125	(58,125)	-
Young People grants	5,364	(3,410)	1,954
Nightstop	15,000	(15,000)	-
Miscellaneous grants and donations under £5,000	<u>2,964</u>	<u>(2,964)</u>	<u>-</u>
	<u>81,453</u>	<u>(79,499)</u>	<u>1,954</u>
TOTAL FUNDS	<u>1,017,580</u>	<u>(1,182,080)</u>	<u>(164,500)</u>

FUND DETAILS

Unrestricted fund

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated fund

The Relton Trust was established by the Trustees in respect of a legacy of £53,865 from Geoffrey Relton, which was recognised in the accounting years ending 2010 and 2011. The designated fund is used to provide grants for young people to meet particular costs.

18. MOVEMENT IN FUNDS - continued

Restricted funds

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. The balances carried forward relate to funding which has not been utilised for the restricted purpose at the balance sheet date. It is anticipated that these restricted balances will be expended in full in the forthcoming financial year.

Major restricted grants recognised in the year include:

The National Lottery - Reaching Communities

Funding for the provision of services in the East Riding over a 3 year period.

Young People grants

Various grants received and administered by the charity, but to be used directly by a specified young person for a particular need.

19. RELATED PARTY DISCLOSURES

Simon Dowson, who was a trustee for all or part of the year under review, was also a host throughout the period. He received provider payments totalling £2,912 (2024: £6,841) from the charity for young people placed with him during the year. His engagement as volunteer host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from his position as trustee.

SAFE AND SOUND HOMES

England & Wales - Charity number 1054890

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
SAFE AND SOUND HOMES**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

SAFE AND SOUND HOMES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Foreword	1
Trustees' Report	2 to 11
Report of the Independent Auditors	12 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 29

SAFE AND SOUND HOMES

FOREWORD FOR THE YEAR ENDED 31 MARCH 2024

As Chair of the SASH Trustee board, I am delighted to present our Annual Report and Accounts for 2023 - 2024. I would like to start by thanking the board for their continued support and diligence. In particular, I would like to thank Sue Thompson, one of the founders of the charity, for her many years of service to the board which provided invaluable insight ensuring the fundamental vision was never lost. I would also like to thank Ruth Somerville and James Henderson for their contribution to the board and unwavering support of SASH. We have welcomed new members to the board each with a unique skill set which can only help to strengthen the governance of the charity. We also have, for the first time, welcomed an ex-service user to the board who brings with them an unrivalled insight into SASH. I am pleased to report we are now some way into delivering on the strategy we worked so hard on over the past 12 months and are very optimistic about how the future looks for the charity. Through the hard work of all involved, SASH continues to be a well-regarded local charity in York, North Yorkshire and the East Riding and remains focussed on our main aim to support those in need and equip them with the confidence and skills to live independent lives.

Our sincere thanks to all of our wonderful Nightstop, Supported Lodging and Unaccompanied Asylum-Seeking Children (UASC) hosts - they make our services possible. Our unique model means all our accommodation is provided by our 'hosts', ordinary people who open up their homes and offer their spare room to help vulnerable 16-25 year olds who have nowhere else to go. Through this model, young people are supported through the trauma of homelessness in a welcoming, safe, home environment. Hosts who offer accommodation to our UASCs often face the additional challenges of having to navigate cultural and language barriers but continue to excel in their role. In all geographical areas SASH covers, we continue to provide emergency 'Nightstop' accommodation, longer-term Supported Lodgings, and a Prevention scheme (in the East Riding) and pride ourselves in providing an exemplary service.

We cannot underestimate the sterling work of our volunteers, fundraisers and other supporters. We are increasingly reliant on the generosity of others to enable us to deliver the service we are so proud of. We have been heartened by the continued support of regular donors and the growing number of businesses who have engaged with us this year. Nurturing partnerships and cultivating relationships with our many supporters is paramount to SASH's success. The favourable outcomes of our enhanced services speak for themselves, and we are grateful to all supporters and donors for the important part they play in ensuring we can deliver our promise to do our best to offer places of safety and develop the future prospects of our young people.

I would also like to take this opportunity to thank the SASH team for their dedication and hard work. We have welcomed new members to the team and, as we grow, I am encouraged by the positivity, commitment and energy of each individual. Their willingness to go the extra mile for the young people they work with is second to none and greatly appreciated. I would like to commend all involved in the process of becoming Ofsted registered as this was no easy task, and I am delighted that we were able to meet all the deadlines ensuring we could continue to deliver services to 16 and 17 year olds.

As you read this review, I hope you will be enthused by the contributions of all associated with the work of SASH and delight in its continued success. On behalf of all at SASH, thank you to everyone who helped us achieve this.

Tarnia Hudson
Chair of the Board

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are pleased to present their Annual Report together with the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with charity's constitution, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity is a Public Benefit Entity.

OBJECTIVES AND ACTIVITIES

Objectives and activities

In this report the Trustees of Safe and Sound Homes (SASH) look at what the charity has achieved and the outcomes of our work between April 2023 and March 2024. This report reviews our progress in relation to our charitable objects which are:

- The relief of poverty of persons aged between sixteen and twenty-five years in York, North Yorkshire and other areas in the North of England ("the area") who are homeless, in particular through the provision of emergency overnight accommodation.
- To promote and undertake such other charitable activities as are considered to be for the benefit of young homeless people in the area.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system via an online database.

Beneficiaries of our Services

Our vision

Working together to end youth homelessness.

Our mission

Our ambition is to help young people aged 16-25 avoid homelessness across our region. We will support and empower them to build a positive future, breaking the cycle so they never face homelessness again

We seek to achieve our vision and mission by providing four specialist services:

1. Nightstop - provides emergency accommodation for young people who have nowhere to stay that night. Nightstop hosts give young people a bed for the night in their own home along with a hot meal and a shower.
2. Supported Lodgings - provides a longer-term stay (up to 2 years) for young people who are unable to return home. The young person gets intensive support from their SASH Support Worker and their host to help them to develop the knowledge and skills to live a successful and independent life.
3. Supported Lodgings for Unaccompanied Asylum-Seeking Children - as part of the Supported Lodgings service, SASH has specially trained Hosts who provide long-term stays for Unaccompanied Asylum-Seeking Children alongside support from the SASH team.

4. SASH Enhancement is a programme of formal and informal learning opportunities, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce their isolation that many experience due to their circumstances. Activities are built around our three pillars of support: emotional resilience and wellbeing; education, employment and training and life skills. In 2023-24, this programme included activities delivered under the SASH Active programme whilst the enhancement programme was developed as the SASH Strategy (2022-2027) was implemented.

In addition, we seek to provide prevention services in the East Riding and Floating Support to young people who have moved on from the Supported Lodgings service where needed.

Achievements and Performance

Our services

A total of 234 individual young people were referred to SASH between April 2023 and March 2024 with a total of 306 referrals made across Nightstop, Supported Lodgings (including unaccompanied asylum-seeking children) and the Prevention Service.

- 29 young people were referred to both Nightstop and Supported Lodgings
- 11 young people were referred to both Prevention Service and Nightstop
- 2 young people were referred to Prevention Service and Nightstop and Supported Lodgings

Nightstop

In 2023-24, Nightstop received 193 (2022-23: 209) referrals with 116 young people offered help (2022-23: 129). There were 694 safe nights arranged during the year, a decrease of 137 on the previous year. This decrease is due to fewer referrals being received within one of the contract areas as they have other provision that can be accessed on an emergency basis.

Excellent outcomes continue to be achieved with 92% of Nightstop beneficiaries moving onto stable accommodation after a stay in Nightstop, an increase of 9% from the previous year.

Supported Lodgings

In 2023-24, Supported Lodgings received 88 new referrals for 85 individuals, very similar figures to the previous year. There were 71 young people (2022-23: 89) in placement for some or all the year with 44 moving on from the service during the year (2022-23: 48). Most young people were in placement for between 6-18 months. Over the course of the year, 12,777 nights of accommodation were provided for young people.

Similarly, like the Nightstop service, there were excellent outcomes achieved with 82% of young people moving on to stable accommodation following their stay, an increase of 9% from the previous year.

Of the young people supported during this financial year, 14 (2022-23: 15) were unaccompanied asylum-seeking children staying with Hosts who received specific training to meet their needs.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Prevention Service

The Prevention Service (previously the Resettlement Service) is based within East Riding, funded by the National Lottery Community Fund (NLCF) over a three-year period.

In the 2023-24 financial year, 34 referrals were received for 30 individuals.

Of the 31 young people who moved on from our support in 2023-24, 20 were resettled into accommodation.

The funding from the NLCF for the Prevention Service will cease in December 2024.

Enhancement - SASH Active

During 2023-2024, there were 16 activities delivered under the SASH Active programme including trips to explore the areas local to them such as Whitby Town, Harbour and Abbey. Scarborough Beach day enjoying some fish and chips, Bowling in York, Flamingo Land, educational sessions including Private Renting, Bill Paying and How to be a good neighbour which are delivered through the Centrepoint Lifewise programme which is accredited by AQA.

SASH Active reached 51 individual young people with opportunities to positively engage, make friends and improve wellbeing in at least one activity.

SASH Strategy 2022 - 2027

In 2022, the Trustee Board and Senior Management Team developed a new five-year strategy for SASH which seeks to expand activities and services with a focus on three key areas:

- Prevent the need.
- Be there for those who need us.
- Break the cycle (of homelessness).

During the five-year strategy period, SASH is working to expand our reach with the development of new services within three key delivery strands:

- Accommodation
- Enhancement
- Prevention

The first focus for the new strategy will be the development of an enhancement programme in 2023 and 2024.

Enhancement Programme

During this financial year, the focus of the strategy implementation is to build upon the existing Supported Lodgings service, offering new activities to improve independent living skills for young people in the service. These activities have been built around three pillars of support: emotional resilience and wellbeing; education, employment and training and life skills. The delivery of this programme will be supported by a new, innovative digital app which is in development and will be accessible to all young people and hosts within the Supported Lodgings service. The app will have translation for Kurdish, Arabic and Amharic languages to provide further accessibility for the unaccompanied asylum-seeking children (UASC) within the service.

The new enhancement programme is designed to meet the key objectives of the current SASH Strategy by 'being there for those who need us' and to 'break the cycle (of homelessness)'. As this is an expansion of SASH's service offer, to support the successful roll out of the activities programme and new digital app, the Trustee Board has approved the investment in resource to build the capacity and infrastructure. This investment includes the cost of building and launching the digital app and realigning business support job roles and bringing in new job roles to further SASH's long-term strategic aims.

Review of Plans 2023-24

1. Increase in staffing capacity to support both the operational roll out and future income generation.

To meet the challenges of implementing a new five-year strategy alongside delivering services that meet the Ofsted Supported Accommodation regulations in the context of diminishing contractual funding values, the Trustees agreed an investment from SASH's reserves to increase staffing resource and capacity with Trustees confident that once the new services are established, opportunities for fundraising from voluntary sources will become available. The investment in new and realigned roles covers operations, management support and fundraising and communications and will be implemented during 2023 and 2024.

2. Revised care assessment and support planning processes for all young people in Supported Lodgings

With increased capacity from the creation of a new Head of Operations role, a new support planning process has been developed alongside a review of the current risk management approach for young people within service.

To support these new processes, a new outcome framework has been developed and tested to provide robust output and outcome data which will enable SASH to demonstrate the effectiveness of core and new services and provide evidence for future income generation.

All relevant staff members will be trained in the new processes and all young people in the Supported Lodgings service will work with their Placement Coordinator to develop a support plan that enables them to achieve their personal goals. They will be able to access new activities in the app aligned to these personal goals.

3. A new digital app to support activity accessibility

SASH worked with Bright Sparks to begin the development of an innovative digital app for young people in Supported Lodgings placements. All young people in service will have access to the app along with their hosts and staff members to enable them to request 1:1 meetings, book onto courses and see in one place what cultural and leisure activities are available.

4. A revised outcome framework to monitor the effectiveness of operational delivery and support the achievements of young people in service.

The development of a new care assessment and support planning process will be supported with the implementation of a new outcome framework and an eventual move away from the Outcome Star which is currently used. The new outcomes framework is being built with expected implementation in the 2024-25 financial year.

5. Review of IT systems including the current case management system to ensure the system in place is fit for SASH's evolving needs.

A root and branch review of the CRM system has commenced as the current capabilities of this system are having a negative impact on SASH's ability to evolve and develop in line with the new SASH Strategy.

Staffing resource has been allocated to this work as part of the investment in increasing capacity and the review is well underway.

Other Work in 2023-24

Ofsted Registration

Following a review of children's social care published in 2022, Ofsted now requires providers of supported accommodation for 16 and 17 year olds to apply for registration. Some of the services that SASH provides falls under the scope of the new Supported Accommodation Regulations, therefore an application for registration was submitted ahead of the deadline on 28th October 2023. Without a submission, SASH would not have been able to legally provide Supported Lodgings to young people aged 16 and 17 years old after this date.

SASH has worked through the registration process since submission in October 2023 and was officially registered by Ofsted to provide *'supported accommodation provided by an individual or individuals in a private residence which is the main residence of that individual or those individuals'* on 23rd June 2024 (Registration Number: 2766312).

Safeguarding Audit

In April 2023, the Trustees commissioned an external safeguarding specialist organisation, SAFEcic to conduct an audit of safeguarding policies, procedures and practices to help the Board and Senior Management Team better understand the strengths and improvements needed in our safeguarding practice. The audit comprised a desktop review and a stakeholder consultation and identified examples of best practice alongside recommendations for improvement. SAFEcic formulated an action plan for SASH and the Senior Management Team have been working with the staff team to implement the recommended actions during the financial year.

Sustainable Funding for SASH's Work in the East Riding

SASH has delivered services in the East Riding since 2012. These services have been funded through grants from trusts and foundations and other forms of fundraising rather than a partially commissioned contract with the local authority as is the case with SASH's services in the City of York and North Yorkshire. In 2020, the National Lottery Community Fund (NLCF), provided a tapering grant to continue this work to hopefully enable SASH to secure ongoing sustainable funding for at least some of its work in the area. The funding from the NLCF ends in December 2024 so SASH begun exploring the possibility of sustainable funding through a commissioned contract with East Riding Council with the commissioning team. Unfortunately, East Riding Council will not be pursuing a commission process for Nightstop, Supported Lodgings or Prevention as SASH has with the City of York and North Yorkshire Councils. Therefore the Board of Trustees have reluctantly taken the decision to withdraw all services within the East Riding area.

Future Plans

In the next financial year, SASH will continue to implement the enhancement programme whilst commencing work on the next stage of the strategy implementation.

1. Launch and roll out the new Support Plan system alongside the new SASH digital app to all young people in Supported Lodgings, their hosts and the Placement Coordinators supporting them.
2. Produce an appraisal of supported accommodation options as per the next stage of the 2022-2027 Strategy.
3. Move the root and branch review of the current CRM system to the next stage and procure a suitable provider to commence work on a new or revised system.
4. Commence the move to XERO financial software for implementation from 1st April 2025.
5. Launch the new Shaping our Future HR project to increase employee engagement and develop a new appraisal system for all employees.
6. Implement Year Two of the Three Year Fundraising and Communications Strategy.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

All our accommodation, both for Supported Lodgings and Nightstop, is provided by volunteer hosts. These volunteers make our services possible.

Financial Review

2023-24 finances reflect the changes currently being undertaken by SASH. As well as implementing the enhancement strategy, investment has been made in operational management to maintain quality of provision. During this period fundraising has been reduced pending the development and establishment of new services. The net deficit after all income and costs of Contracted Services increased to £232k (2023: £150k; 2022: £199k; 2021: £346k), and for SASH Active reduced to £31k (2023: £74k; 2022: £87k; 2021: £95k), making a combined deficit of £263k. This has been subsidised by net fundraising income of £167k (2023: £224k; 2022: £286k; 2021: £441k), leaving a net deficit of £96k. A further £69k has been spent on the implementation of the enhancement programme. As was reported and planned last year the total net deficit of £165k (2023: net income £160k; 2022: net income £208k; 2021: net income £196k) has been covered by utilisation of excess reserves brought forward.

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES																	
	Notes	Fundraising				Contracted Services				Enhancement Strategy/ SASH Active **				TOTAL			
		£'000				£'000				£'000				£'000			
		2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
INCOME																	
Service contracts - local authorities	5					545	525	536	558					545	525	536	558
Community Fund*	5	58	64	72	123									58	64	72	123
Housing benefit and rent	5					217	246	199	211					217	246	199	211
Donations and legacies	3	191	405	538	572									191	405	538	572
Coronavirus Job Retention Scheme	3			0	28									0	0	0	28
Interest	4	7	2											7	2		
TOTAL INCOME		256	471	610	723	762	771	735	769					1,018	1,242	1,345	1,492
EXPENDITURE																	
Direct Costs																	
Contracted and added value services	7					750	714	684	834	31	53	62	57	781	767	746	891
Enhancement Programme	7									35				35			
INCOME/(EXPENDITURE) ON SERVICES AFTER DIRECT COSTS						12	57	51	(65)	(66)	(53)	(62)	(57)				
Cost of raising funds	6	89	87	116	86									89	87	116	86
Support costs: Management and overh	9					244	207	250	281	34 ⁺	21	25	38	278	228	275	319
NET INCOME/(EXPENDITURE) AFTER ALL COSTS		167	384	494	637	(232)	(150)	(199)	(346)	(100)	(74)	(87)	(95)	(165)	160	208	196
USE OF FUNDRAISING INCOME																	
Restricted income	18	(81)	(123)	(142)	(254)	81	83	101	227		40	41	27				
Unrestricted income	18	(86)	(101)	(144)	(187)	86	67	98	119		34	46	68				
TOTAL FUNDRAISING INCOME USED TO SUBSIDISE SERVICES		(167)	(224)	(286)	(441)	167	150	199	346	0	74	87	95				
NET INCOME/(LOSS) AFTER USE OF FUNDS		0	160	208	196	(65)	0	0	0	(100)	0	0	0	(165)	160	208	196

* reported as income from charitable activities

** 2024 Enhancement Programme and SASH Active. 2023-2021 SASH Active

+ Enhancement Programme implementation

Contracted Services income was down on the previous year at £762k (2023: £771k) and this was mainly due to lower receipts from housing benefits and rent at £217k (2023: £246k). Both direct (£750k; (2022: £714k) and management and overhead (£244k; (2023: £207k) costs increased. This was due in part to cost of living pay increases and also to investment in recruitment to maintain quality of provision.

The cost of SASH Active was again lower as activities reduced pending implementation of the enhancement programme, in total £31k (2023: £74k).

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Applications to trusts and foundations have been purposely limited until new services developed by the enhancement programme are established. In this way it is hoped to increase the appeal to donors whilst reducing the risk of receiving restricted donations for which there is no current use. Consequently, total income from fundraising has fallen as planned to £256k (2022: £471k) The position of trust fundraiser was held open during the year such that total fundraising costs rose only slightly to £89k (2023: £87k). The net income from fundraising fell to £167k (2023: £384k).

Total income comprising fundraised voluntary income and contract income was £1,018k (2023: £1,242k) and total expenditure was £1,182k (2023: £1,082k) resulting in net expenditure of £165k (2023: £160k). This was made up of unrestricted net expenditure of £167k (2023: net income £194k) and restricted net income of £2k (2023: net expenditure £34k).

Total funds including brought forward from previous years are £740k (2023: £905k) and, other than restricted funds of just £2k (2023: £347), are wholly unrestricted. SASH recognises the need to hold an adequate reserve for the purposes of meeting day-to-day working capital needs; to bridge any short-term funding gaps and to ensure an orderly winding up of the charity is achievable. Trustees believe minimum reserves of £300k (2023: £300k) be held to meet these eventualities leaving excess unrestricted reserves of £438k (2023: £605k).

During 2024-25 elements of the enhancement programme will move further into the implementation stage, and it is expected that opportunities will increase to attract funding from trusts and foundations. At the same time development will continue and aspects of new services and activities will be finessed to better meet the needs of service users. Taken together trustees foresee the need to drawdown a further c£200k of free reserves in 2024-25, and potentially a similar amount in 2025-26.

Fundraising Review

During the year 2023/24, the fundraising team focussed on generating income from two main income streams; Community fundraising and Individual giving. Community fundraising income increased by 30% compared to the previous year. However, the cost-of-living crisis effected our individual donations, which fell by 17% on the previous year. Trust funding and corporate fundraising support was not actively sort. This was a conscious decision as we continued to develop our strategy. Therefore, fundraising staff vacancies remained open, and the team operated at a reduced level throughout the year.

The total fundraised income was £191,441 (not including Reaching Communities contracted services), which accounted for 19% of the total charitable income achieved for the year ending March 2024.

Reporting requirements for charities that fundraise

All income generation activities are undertaken in compliance with the requirements of: the Fundraising Regulator; Charities Acts; Charity Commission regulations; HMRC regulations; the Gambling Act; local licensing laws, UK GDPR and Data Protection legislation. This list is not exhaustive.

We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice. We have policies and procedures in place to ensure that we are not unreasonably persistent in seeking donations. Supporters can 'opt out' of communication at any time and all staff are trained to ensure we do not place pressure on people to support. SASH does not take part in face-to-face or telephone fundraising.

During the year, SASH has not worked with any external professional fundraisers. SASH may from time-to-time work with a commercial business in return for an agreed donation. Such arrangements are covered by 'Commercial Participation'.

During the year ending 31 March 2024, we received no complaints relating to fundraising activity (2022-23: 0). Furthermore, we know of no failure by the charity or by a person acting on its behalf, to comply with fundraising standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Since 24 November 2022, SASH is a Charitable Incorporated Organisation (CIO) governed by its Constitution.

Governance

The trustees undertake periodic reviews of governance and these include skills audits for the current board. When a vacancy occurs on the trustee board it will be advertised via appropriate media, with an indication of the skills that are sought. Applicants are invited to apply by CV and covering letter with suitable candidates interviewed. A recommendation to appoint a suitable candidate will be put to the whole board for their approval.

New trustees are provided with a trustee handbook detailing their duties and setting out relevant policies and procedures. They are inducted through meetings with key staff and other board members. All trustees are provided with training on the role and responsibilities of charity trustees.

The Charity is managed by the Board of Trustees which meets at least four times per year.

Organisational structure

Day to day operations are managed by the Chief Executive.

The Chief Executive is supported by an experienced management team incorporating a Finance Manager, Fundraising and Communications Manager and Head of Operations. Two Project Managers also support day to day operational management.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A scored risk register is maintained and the Trustees periodically conduct a review of the major risks to which the charity is exposed and are satisfied that there are procedures in place to mitigate any risk to which the charity may be exposed.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name Safe and Sound Homes

Working name SASH

CIO number CE030749

Charity number 1054890

Members of the management committee

The Trustees are collectively known as the management committee, those who served during the year were:

Ian Blakeman	Trustee (appointed 12 March 2024)
Valerie Cotter	Trustee
Rev Simon Dowson	Trustee (appointed 26 July 2023)
James Henderson	Vice Chair (resigned 26 September 2023)
Tarnia Hudson	Chair
Jade Husdan-Hicks	Trustee (appointed 12 March 2024)
Martin Jeffery	Treasurer
Dorien Scheets	Trustee
Natallie Shuttleworth	Trustee (appointed 12 March 2024)
Ruth Somerville	Trustee (resigned 26 September 2023)
Sue Thompson	Trustee (resigned 26 September 2023)
Richard Yeomans	Trustee

Principal address IT Centre, Innovation Way, York, YO10 5NP

Chief Executive Philippa Robson

Bankers CAF Bank
25 Kings Hill Avenue
West Malling
Kent ME19 4JQ

Auditors UHY Calvert Smith LLP
Heritage House, Murton Way
York YO19 5UW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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 Policies).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, UHY Calvert Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report approved by order of the board of trustees on 22 November 2024 and signed on the board's behalf by:

Tarnia Jane Hudson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

Opinion

We have audited the financial statements of Safe and Sound Homes (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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
- the charity has not kept adequate accounting records; 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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: Our approach to identifying and assessing the risks of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

Our responsibilities for the audit of the financial statements (cont.)

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, 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 charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

25 November 2024

SAFE AND SOUND HOMES

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	168,113	23,328	191,441	404,945
Charitable activities					
Supported Lodgings and Nightstop	5	761,477	58,125	819,602	835,112
Investment income	4	<u>6,537</u>	<u>-</u>	<u>6,537</u>	<u>2,030</u>
Total		<u>936,127</u>	<u>81,453</u>	<u>1,017,580</u>	<u>1,242,087</u>
EXPENDITURE ON					
Raising funds	6	88,631	-	88,631	87,001
Charitable activities					
Supported Lodgings and Nightstop	7	913,973	79,499	993,472	921,606
SASH Active		31,325	-	31,325	73,914
SASH Enhancement		<u>68,652</u>	<u>-</u>	<u>68,652</u>	<u>-</u>
Total		<u>1,102,581</u>	<u>79,499</u>	<u>1,182,080</u>	<u>1,082,521</u>
NET INCOME/(EXPENDITURE)		(166,454)	1,954	(164,500)	159,566
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>904,382</u>	<u>347</u>	<u>904,729</u>	<u>745,163</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>737,928</u></u>	<u><u>2,301</u></u>	<u><u>740,229</u></u>	<u><u>904,729</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	7,705	-	7,705	2,033
CURRENT ASSETS					
Debtors	15	122,982	-	122,982	127,482
Cash at bank and in hand		661,945	15,426	677,371	833,386
		784,927	15,426	800,353	960,868
CREDITORS					
Amounts falling due within one year	16	(54,704)	(13,125)	(67,829)	(58,172)
NET CURRENT ASSETS		730,223	2,301	732,524	902,696
TOTAL ASSETS LESS CURRENT LIABILITIES		737,928	2,301	740,229	904,729
NET ASSETS		737,928	2,301	740,229	904,729
FUNDS	18				
Unrestricted funds				737,928	904,382
Restricted funds				2,301	347
TOTAL FUNDS				740,229	904,729

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2024 and were signed on its behalf by:

Tarnia Jane Hudson - Trustee

Martin Paul Jeffery - Trustee

SAFE AND SOUND HOMES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(156,202)</u>	<u>179,065</u>
Net cash (used in)/provided by operating activities		<u>(156,202)</u>	<u>179,065</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(6,350)</u>	<u>(2,033)</u>
Interest received		<u>6,537</u>	<u>2,030</u>
Net cash provided by/(used in) investing activities		<u>187</u>	<u>(3)</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		(156,015)	179,062
Cash and cash equivalents at the beginning of the reporting period		<u>833,386</u>	<u>654,324</u>
Cash and cash equivalents at the end of the reporting period		<u>677,371</u>	<u>833,386</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(164,500)	159,566
Adjustments for:		
Depreciation charges	678	3,636
Interest received	(6,537)	(2,030)
Decrease in debtors	4,500	32,883
Increase/(decrease) in creditors	<u>9,657</u>	<u>(14,990)</u>
Net cash (used in)/provided by operations	<u>(156,202)</u>	<u>179,065</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>833,386</u>	<u>(156,015)</u>	<u>677,371</u>
	<u>833,386</u>	<u>(156,015)</u>	<u>677,371</u>
Total	<u>833,386</u>	<u>(156,015)</u>	<u>677,371</u>

1. STATUTORY INFORMATION

The charity is a charitable incorporated entity, registered in England & Wales. Details of the charity's operations and principal activities are given in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Merger accounting

In accordance with the merger accounting rules set out in the Charities SORP, the comparative amounts presented in the financial statements are a combination of those of the charity in its previous (charitable company) and current (CIO) legal form. Further details are given in Note 20.

Preparation of the accounts on a going concern basis

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Significant judgements and estimates

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

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and performance related grants, and rent and housing benefit received in respect of Supported Lodgings. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated services are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services provided by hosts; further information about their contribution is provided in the Trustees' Report.

2. ACCOUNTING POLICIES - continued

Income

Government grants

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Support costs are allocated in proportion with the expected direct project worker time involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Tangible fixed assets costing more than £750 are capitalised and included at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has financial assets and 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 with the exception, where applicable, of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Corporate fundraising	16,992	11,668
Community fundraising & donations	143,296	143,996
Grants	<u>31,153</u>	<u>249,281</u>
	<u>191,441</u>	<u>404,945</u>

Grant funding of £31,153 (2023: £249,281) has been recognised in the year; £22,328 being restricted (2023: £58,772), and £23,825 (2023: £190,509) for general purposes. Corporate fundraising of £16,992 includes £1,000 being restricted (2023: £nil). Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 18.

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>6,537</u>	<u>2,030</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Service contracts and grants	602,600	589,021
Housing benefit and rent	<u>217,002</u>	<u>246,091</u>
	<u>819,602</u>	<u>835,112</u>

Service contracts and grants includes amounts receivable under contracts with local authorities to deliver Nightstop and Supported Lodging services, and similar restricted grant funding of £58,125 (2023: £63,750) from the National Lottery, Reaching Communities to deliver services in the East Riding of Yorkshire.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	81,616	80,152
Fundraising expenses	<u>7,015</u>	<u>6,849</u>
	<u>88,631</u>	<u>87,001</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Lodgings and Nightstop	749,663	243,809	993,472
SASH Active	31,325	-	31,325
SASH Enhancement	<u>34,892</u>	<u>33,760</u>	<u>68,652</u>
	<u>815,880</u>	<u>277,569</u>	<u>1,093,449</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	513,448	427,152
Supported Lodging provider payments	251,041	282,974
Other project expenses	<u>51,391</u>	<u>57,093</u>
	<u>815,880</u>	<u>767,219</u>

9. SUPPORT COSTS

	Support costs £
Supported Lodgings and Nightstop	243,809
SASH Enhancement	<u>33,760</u>
	<u>277,569</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Support costs

			2024	2023
	Supported Lodgings and Nightstop £	SASH Enhancement £	Total activities £	Total activities £
Office overheads	65,236	974	66,210	70,906
Management support costs	153,339	-	153,339	126,292
Governance costs	<u>25,234</u>	<u>32,786</u>	<u>58,020</u>	<u>31,103</u>
	<u>243,809</u>	<u>33,760</u>	<u>277,569</u>	<u>228,301</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	678	3,636
Auditor's remuneration	7,854	7,450
Operating leases	<u>24,874</u>	<u>25,015</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2024	2023
	£	£
Wages and salaries	591,509	505,770
Social security costs	52,111	45,765
Pension contributions	<u>46,056</u>	<u>41,277</u>
	<u>689,676</u>	<u>592,812</u>

The average monthly number of employees during the year was 21 (2023: 18).

The average number of full-time equivalent employees during the year was 17 (2023: 15).

12. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise the trustees and other individuals as noted in the Reference and Administration section of the Trustees' Report. The total remuneration of the key management personnel, inclusive of pension and employer social security costs, was £73,742 (2023: £71,819).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	346,173	58,772	404,945
Charitable activities			
Supported Lodgings and Nightstop	771,362	63,750	835,112
Investment income	<u>2,030</u>	<u>-</u>	<u>2,030</u>
Total	<u>1,119,565</u>	<u>122,522</u>	<u>1,242,087</u>
EXPENDITURE ON			
Raising funds	87,001	-	87,001
Charitable activities			
Supported Lodgings and Nightstop	804,212	117,394	921,606
SASH Active	<u>34,399</u>	<u>39,515</u>	<u>73,914</u>
Total	<u>925,612</u>	<u>156,909</u>	<u>1,082,521</u>
NET INCOME/(EXPENDITURE)	193,953	(34,387)	159,566
RECONCILIATION OF FUNDS			
Total funds brought forward	710,429	34,734	745,163
TOTAL FUNDS CARRIED FORWARD	<u>904,382</u>	<u>347</u>	<u>904,729</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023	37,329
Additions	6,350
Disposals	<u>(24,388)</u>
At 31 March 2024	<u>19,291</u>
DEPRECIATION	
At 1 April 2023	35,296
Charge for year	678
Eliminated on disposal	<u>(24,388)</u>
At 31 March 2024	<u>11,586</u>
NET BOOK VALUE	
At 31 March 2024	<u>7,705</u>
At 31 March 2023	<u>2,033</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	115,689	101,926
Accrued grant income	-	20,000
Prepayments	<u>7,293</u>	<u>5,556</u>
	<u>122,982</u>	<u>127,482</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	31,459	19,284
Social security and other taxes	9,810	11,568
Pension creditor	5,581	4,838
Accrued expenses	7,854	7,482
Deferred grant income	<u>13,125</u>	<u>15,000</u>
	<u>67,829</u>	<u>58,172</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued**Deferred grant income**

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement for the year is reconciled as follows:

£	
At 1 April 2023	15,000
Additions during the year	13,125
Amounts released to income	(15,000)
At 31 March 2024	<u>13,125</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	3,834	17,370
Between one and five years	<u>619</u>	<u>1,445</u>
	<u>4,453</u>	<u>18,815</u>

18. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	883,065	(160,974)	722,091
Designated fund - Relton Trust	<u>21,317</u>	<u>(5,480)</u>	<u>15,837</u>
	904,382	(166,454)	737,928
Restricted funds			
Young People grants	347	1,954	2,301
	<u>904,729</u>	<u>(164,500)</u>	<u>740,229</u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	936,127	(1,097,101)	(160,974)
Designated fund - Relton Trust	-	(5,480)	(5,480)
	<u>936,127</u>	<u>(1,102,581)</u>	<u>(166,454)</u>
Restricted funds			
The National Lottery - Reaching Communities	58,125	(58,125)	-
Young People grants	5,364	(3,410)	1,954
Nightstop	15,000	(15,000)	-
Miscellaneous grants and donations under £5,000	2,964	(2,964)	-
	<u>81,453</u>	<u>(79,499)</u>	<u>1,954</u>
TOTAL FUNDS	<u>1,017,580</u>	<u>(1,182,080)</u>	<u>(164,500)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	687,012	196,053	883,065
Designated fund - Relton Trust	23,417	(2,100)	21,317
	710,429	193,953	904,382
Restricted funds			
Nationwide Building Society Community Foundation	19,524	(19,524)	-
Young People grants	1,708	(1,361)	347
BBC Children in Need	9,927	(9,927)	-
Miscellaneous grants and donations under £5,000	3,575	(3,575)	-
	<u>34,734</u>	<u>(34,387)</u>	<u>347</u>
TOTAL FUNDS	<u>745,163</u>	<u>159,566</u>	<u>904,729</u>

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,119,565	(923,512)	196,053
Designated fund - Relton Trust	-	(2,100)	(2,100)
	<u>1,119,565</u>	<u>(925,612)</u>	<u>193,953</u>
Restricted funds			
The National Lottery - Reaching Communities	63,750	(63,750)	-
Nationwide Building Society Community Foundation	-	(19,524)	(19,524)
Young People grants	1,859	(3,220)	(1,361)
The Sir James Reckitt Charity	7,000	(7,000)	-
BBC Children in Need	29,588	(39,515)	(9,927)
Nightstop	20,000	(20,000)	-
Miscellaneous grants and donations under £5,000	325	(3,900)	(3,575)
	<u>122,522</u>	<u>(156,909)</u>	<u>(34,387)</u>
TOTAL FUNDS	<u><u>1,242,087</u></u>	<u><u>(1,082,521)</u></u>	<u><u>159,566</u></u>

FUND DETAILS**Unrestricted fund**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated fund

The Relton Trust was established by the Trustees in respect of a legacy of £53,865 from Geoffrey Relton, which was recognised in the accounting years ending 2010 and 2011. The designated fund is used to provide grants for young people to meet particular costs.

Restricted funds

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. The balances carried forward relate to funding which has not been utilised for the restricted purpose at the balance sheet date. It is anticipated that these restricted balances will be expended in full in the forthcoming financial year.

Major restricted grants recognised in the year include:

The National Lottery - Reaching Communities

Funding for the provision of services in the East Riding over a 3 year period.

18. MOVEMENT IN FUNDS - continued

Young People grants

Various grants received and administered by the charity, but to be used directly by a specified young person for a particular need. Primarily funded by the Buttle Trust and the Norman Collinson Charitable Trust.

BBC Children in Need

Three year grant to fund staff and activities for the SASH Active programme.

19. RELATED PARTY DISCLOSURES

Ruth Somerville, who was a trustee for all or part of the year under review, was also a host throughout the period. She received provider payments totalling £7,839 (2023: £13,520) from the charity for young people placed with her during the year. Her engagement as host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

Simon Dowson, who was a trustee for all or part of the year under review, was also a host throughout the period. He received provider payments totalling £6,841 from the charity for young people placed with him during the year. His engagement as host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from his position as trustee.

Donations totalling £470 (2023: £720) were received by the charity from trustees or companies in which trustees are directors. These donations were unrestricted.

20. MERGER ACCOUNTING ON CONVERSION TO CIO

On 24 November 2022 the charitable company, limited by guarantee (Safe and Sound Homes), converted to a CIO of the same name. The operations of the charitable company (registration number 3179309) ceased and the assets and liabilities transferred to the CIO as at this date.

This transfer met the criteria for merger accounting under the Charities SORP and FRS 102, with the combining entities being the charitable company and the newly formed CIO.

Merger accounting involves aggregating the assets and liabilities and funds of the combining charities and presenting them as though they had always been part of the same reporting charity. These accounts therefore present comparative amounts showing the results of the combined CIO and charitable company.

Analysis of each "combining" charity's assets, liabilities and results at the date of the merger was not considered necessary as the charity merely changed its status - the CIO had no assets, liabilities or results until the transfer took place.

SAFE AND SOUND HOMES

England & Wales - Charity number 1054890

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
SAFE AND SOUND HOMES**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

SAFE AND SOUND HOMES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Foreword	1
Trustees' Report	2 to 11
Report of the Independent Auditors	12 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 30

SAFE AND SOUND HOMES

FOREWORD

FOR THE YEAR ENDED 31 MARCH 2023

As Chair of the SASH Trustee board, I am delighted to present our Annual Report and Accounts for 2022 - 2023. We have had a busy year as Trustees, working hard to develop an updated, ambitious strategy for SASH ensuring we are user-focused and fit for the future. I would like to extend my thanks to the Board of Trustees for their time, wisdom and support. SASH continues to support those in need and remains a well-regarded local charity in York, North Yorkshire and the East Riding.

We continue to provide emergency 'Nightstop' accommodation, longer-term Supported Lodgings, and a Prevention scheme (in the East Riding) throughout our region and have been recognised in all areas for providing an exemplary service. Our unique model means all our accommodation is provided by our 'hosts', ordinary people who open up their homes and offer their spare room to help vulnerable 16-25 year olds who have nowhere else to go. Our sincere thanks to all of our wonderful hosts - they make our services possible. The effect of their generosity is twofold: the young person is not left to navigate the trauma of homelessness on their own, and they are cared for in a home environment - the best possible place for a young person who has been made homeless. A special thanks also to the hosts who offer accommodation to our Unaccompanied Asylum-Seeking Children (UASC) who help young people navigate the additional cultural and often language barriers they encounter.

We are increasingly reliant on our donors and we cannot underestimate the sterling work of our volunteers, fundraisers and other supporters. We have seen a return to more traditional fundraising and have enjoyed attending a variety of events 'in person' once again however, we cannot disregard the regular donors and number of businesses who have engaged with us this year. Given the ambition of our strategy, it is more important than ever to raise the funds we need to deliver our enhanced services. We are grateful to them for the important part they play in ensuring the safety and future prospects of our young people. This year has helped us to refocus and redirect our efforts more than ever towards our ultimate goal which is to 'Break the Cycle of Homelessness'.

I would also like to take this opportunity to thank the SASH team for their dedication and hard work. Their commitment to SASH and willingness to go the extra mile for the young people they work with is second to none and greatly appreciated.

I hope as you read this review you will be delighted to celebrate the continued success of the charity. On behalf of all at SASH, thank you to everyone who helped us achieve this.

Tarnia Hudson
Chair

The Trustees are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 31 March 2023.

The Financial Statements comply with the Charities Act 2011, the constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Public Benefit Entity.

Objectives and activities

In this report the Trustees of Safe and Sound Homes (SASH) look at what the charity has achieved and the outcomes of our work between April 2022 and March 2023. This report reviews our progress in relation to our charitable objects which are:

- The relief of poverty of persons aged between sixteen and twenty-five years in York, North Yorkshire and other areas in the North of England ("the area") who are homeless, in particular through the provision of emergency overnight accommodation;
- To promote and undertake such other charitable activities as are considered to be for the benefit of young people homeless people in the Area.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system via an online database.

Beneficiaries of our Services

Our vision

Working together to end youth homelessness.

Our mission

Our ambition is to help young people aged 16-25 avoid homelessness across our region. We will support and empower them to build a positive future, breaking the cycle so they never face homelessness again.

We seek to achieve our vision and mission by providing four specialist services:

1. Nightstop - provides emergency accommodation for young people who have nowhere to stay that night. Nightstop hosts give young people a bed for the night in their own home along with a hot meal and a shower.
2. Supported Lodgings - provides a longer-term stay (up to 2 years) for young people who are unable to return home. The young person gets intensive support from their Support Worker and their host to help them to develop the knowledge and skills to live successful and independent lives.

3. Supported Lodgings for Unaccompanied Asylum-Seeking Children - as part of the Supported Lodgings service, SASH has specially trained Hosts who provide long-term stays for Unaccompanied Asylum-Seeking Children alongside support from the SASH team.
4. SASH Active - is a programme of informal learning, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce the isolation that many experience due to their circumstances. Activities are broad including trips to the theatre and cinema, community volunteering, outdoor residential trips, sporting and physical activities and independent living skills.

In addition, we seek to provide prevention services in the East Riding and Floating Support to young people who have moved on from the Supported Lodgings service where needed.

Achievements and Performance

Our services

A total of 250 young people were referred to SASH between April 2022 and March 2023 with a total of 357 referrals made across Nightstop, Supported Lodgings (including unaccompanied asylum-seeking children) and the Prevention (previously Resettlement Service).

This is an increase both in terms of young people and referrals overall from the previous year (210 young people with 301 referrals in 2021-22).

- 31 young people were referred to both Nightstop and Supported Lodgings
- 28 young people were referred to both Prevention Service and Nightstop
- 1 young person was referred to Prevention Service and Nightstop and Supported Lodgings
- 3 young people were referred to the Prevention Service and Supported Lodgings.

Nightstop

In 2022-23, Nightstop received 209 (2021-22: 145) referrals for 181 individuals with 129 young people offered help (2021-22: 112). There were 920 safe nights arranged during the year, an increase of 36 on the previous year.

Excellent outcomes continue to be achieved with 83% of Nightstop beneficiaries moving onto stable accommodation after a stay in Nightstop, though a decrease of 6 percent from the previous year.

Supported Lodgings

In 2022-23, Supported Lodgings received 90 new referrals for 89 individuals, very similar figures to the previous year. There were 83 young people (2021-22: 92) in placement for some or all the year with 48 moving on from the service during the year (2021-22: 53). Most young people were in placement for between 6-12 months. Over the course of the year, 15,219 nights of accommodation were provided for young people - an increase of 17% from the previous year.

Similarly, like the Nightstop service, there were excellent outcomes achieved with 73% of young people moving on to stable accommodation following their stay, though this is a decrease of 4 percentage points from the previous year.

Of the young people supported during this financial year, 15 (2021-22: 9) were unaccompanied asylum-seeking children staying with Hosts who received specific training to meet the needs of this vulnerable group.

Prevention Service

The Prevention Service (previously the Resettlement Service) is based within East Riding, funded by the National Lottery Community Fund (NLCF) over a three-year period.

In the 2022-23 financial year, 58 referrals were received for 55 individuals.

Of the 62 young people who moved on from our support in 2022-23, 42 were resettled into accommodation.

SASH Active

SASH Active is designed to provide young people with educational, cultural, physical, and social activities that increase and improve their knowledge, self-confidence, life skills and resilience while also reducing isolation.

During 2022-23, there were 16 activities delivered under the SASH Active programme including trips to the cinema and seaside, big city breaks, sporting activities, 1:1 life coaching and outdoor residential trips.

SASH Active reached 151 young people (last financial year - 87 young people) with opportunities to positively engage, make friends and improve wellbeing in at least one activity during the third and final year of Children in Need's funding.

New strategy for 2022 and beyond

In 2022 - 2023 the Trustee Board renewed their focus on a longer-term strategy for SASH following the implementation of the interim Fit for the Future Strategy. The Trustee Board devolved the initial development of the new strategy to the Strategy Development Group comprising of four Trustees including the Chair, Vice Chair and Treasurer alongside members of the Senior Management Team. The group met regularly to set the foundations for an ambitious new five-year strategy with an expectation that SASH will expand its activities and services for young people facing homelessness.

The strategy will seek to expand SASH's activities and services with a focus on three key areas:

- Prevent the need
- Be there for those who need us
- Break the cycle (of homelessness)

Once the direction was agreed by the Board of Trustees, the strategy moved to the next phase which involved commissioning an agency, 'Bright Sparks', to support the senior management team to undertake a needs assessment and consultation with stakeholders including young people, hosts, employees and local and regional agencies.

The focus of this initial needs assessment and consultation was based on the existing SASH Active programme and how and what SASH can do to enhance the support provided to young people. The work with Bright Sparks has led to a new delivery model which builds on previous work delivered under the SASH Active umbrella.

Future Plans

In the next financial year, SASH will seek to build upon the work undertaken with Bright Sparks to develop a programme of activities to enhance the experience of young people in the Supported Lodgings service and support the development of their independent living skills. Activities will include access to Talking Therapies, Life Skills education programme and job and training support.

To support the successful roll out of the activities programme, there will be a focus on improving SASH's approach to support and infrastructure including:

- Revised care assessment and support planning processes for all young people in Supported Lodgings.
- Increase in staffing capacity to support both the operational roll out and future income generation.
- A new digital portal to support activity accessibility.
- A revised outcome framework to monitor the effectiveness of operational delivery and support the achievements of young people in service.
- Review of IT systems including the current case management system to ensure the system in place is fit for SASH's evolving needs.
- Development and introduction of new performance management system for all staff members.

In addition, SASH is now a registered provider with Ofsted under the new Supported Accommodation regulations for organisations accommodating 16/17 year olds including care leavers.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Volunteers

All our accommodation, both for Supported Lodgings and Nightstop, is provided by volunteer hosts. These volunteers make our services possible.

COVID-19 Impact and Response

During the 2022-23 financial year the restrictions put in place to manage the COVID-19 pandemic were lifted and day to day life began to return to 'normal.'

As an organisation, SASH continued to exercise caution where necessary to avoid any spread of the disease but there was a move to extending the face to face work to events such as the Host Celebration event in June 2022 and a programme of summer holiday activities for young people.

Financial review

SASH is reliant upon fundraised voluntary income to deliver quality services, Nightstop and Supported Lodgings, provided under contract from local authorities. Contract fees from the authorities are insufficient to cover the full cost of delivery. This year the work put in during 2022 has further reduced the deficit on contracted services for the third year running. The net deficit after all income and costs on Contracted Services of £150k (2022: £199k; 2021: £346k) and SASH Active of £74k (2022: £87k; 2021: £95k) is subsidised by fundraising income of £224k (2022: £286k; 2021: £441k).

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES													
	Notes	Fundraising			Contracted Services			SASH Active			TOTAL		
		£'000	£'000	2021	£'000	£'000	2021	£'000	£'000	2021	£'000	£'000	2021
INCOME													
Service contracts - local authorities	5				525	536	558				525	536	558
Grants from National Lottery Community Fund*	5	64	72	123							64	72	123
Housing benefit and rent	5				246	199	211				246	199	211
Donations and legacies	2	405	538	572							405	538	572
Coronavirus Job Retention Scheme	2		0	28							0	0	28
Interest	4	2									2	0	0
TOTAL INCOME		471	610	723	771	735	769	0	0	0	1,242	1,345	1,492
EXPENDITURE													
Direct costs of contracted and added value services	7				714	684	834	53	62	57	767	746	891
INCOME/(EXPENDITURE) ON SERVICES AFTER DIRECT COSTS					57	51	(65)	(53)	(62)	(57)			
Cost of raising funds	6	87	116	86							87	116	86
Support costs: Management and overheads	9				207	250	281	21	25	38	228	275	319
NET INCOME/(EXPENDITURE) AFTER ALL COSTS		384	494	637	(150)	(199)	(346)	(74)	(87)	(95)	160	208	196
USE OF FUNDRAISING INCOME													
Restricted income	18	(123)	(142)	(254)	83	101	227	40	41	27			
Unrestricted income	18	(101)	(144)	(187)	67	98	119	34	46	68			
TOTAL FUNDRAISING INCOME USED TO SUBSIDISE SERVICES		(224)	(286)	(441)	150	199	346	74	87	95			
NET INCOME/(LOSS) AFTER USE OF FUNDS		160	208	196	0	0	0	0	0	0	160	208	196

* reported as income from charitable activities

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Contracted Services income was up on the previous year at £771k (2022: £735k) and this was mainly due to higher receipts from housing benefits and rent at £246k (2022: £199k). This latter is reflected in direct costs as higher payments to supported lodgings hosts and explains the increase in direct costs to £714k (2022: £684k). However, the fall in management and overhead, which make up support costs, offset this; £207k (2022: £250k). The reduction is the full year effect of re-structuring in the previous year.

SASH Active costs reduced due to planned lower levels of activity, in total £74k (2022: £87k).

With the new strategy under development the trustees made the decision to scale back fundraising to reduce the possibility of receiving restricted donations that might not be expendable. They were also mindful of the level of unrestricted reserves brought forward. Accordingly fundraising income was £471k (2022: £610k). Fundraising staff vacancies were left open and costs fell to £87k (2022: £116k). The net income from fundraising fell to £384k (2022: £494k).

Taken together fundraised voluntary income and contract income totalled £1,242k (2022: £1,345k) and total expenditure was £1,082k (2022: £1,138k) resulting in net income of £160k (2022: £208k). This was made up of unrestricted net income of £194k (2022: £240k) and restricted net expenditure of £34k (2022: net expenditure £32k). Restricted expenditure was the utilisation of restricted income brought forward from previous years.

Total funds including brought forward from previous years are £905k (2022: £745k) and are wholly unrestricted funds (2022: £710k) other than restricted funds of just £347 (2022: £35k). SASH recognises the need to hold an adequate reserve for the purposes of meeting day-to-day working capital needs; to bridge any short-term funding gaps and to ensure an orderly winding up of the charity is achievable. Trustees believe minimum reserves of £300k (2022: £270k) be held to meet these eventualities leaving excess unrestricted reserves of £605k (2022: £440k).

Development of the enhancement strategy has continued in 2023-24 and as such fundraising remains at a reduced level. The trustees plan to utilise c£200k of reserves to cover the expected deficit in 2023-24. The strategy will be implemented during 2024-25 and while the trustees are committed to adopting services and activities that will ultimately attract external funding the availability of excess reserves will allow these to be established and fine-tuned to optimise the needs of service users and attractiveness to funders. Furthermore, while the cost-of-living crisis persists, and contract providers come under economic pressure the trustees consider it prudent to continue to hold excess free reserves.

Fundraising Review

During the year 2022/23, the fundraising team continued to operate within a challenging climate, with the recovery from the global pandemic and the onset of a cost-of-living crisis. The total fundraised income was £404,945 (not including Reaching Communities contracted services), which accounted for 33% of the total charitable income achieved for the year ending March 2023.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Throughout 2022/23 we saw an increase in supporters taking part in community events for the first time since the pandemic and we retained the ongoing support of many of our individual regular givers. As SASH worked on the development of its enhancement strategy, fundraising vacancies remained open, and the team operated as a reduced level.

Reporting requirements for charities that fundraise

All income generation activities are undertaken in compliance with the requirements of: the Fundraising Regulator; Charities Acts; Charity Commission regulations; HMRC regulations; the Gambling Act; local licensing laws, GDPR and Data Protection legislation. This list is not exhaustive.

We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice. We have policies and procedures in place to ensure that we are not unreasonably persistent in seeking donations. Supporters can 'opt out' of communication at any time and all staff are trained to ensure we do not place pressure on people to support. SASH does not take part in face-to-face or telephone fundraising.

During the year, SASH has not worked with any external professional fundraisers. SASH may from time-to-time work with a commercial business in return for an agreed donation. Such arrangements are covered by 'Commercial Participation'.

During the year ending 31 March 2023, we received no complaints relating to fundraising activity (2021-22: 0). Furthermore, we know of no failure by the charity or by a person acting on its behalf, to comply with fundraising standards.

Organisational Structure, Governance and Management

Governing document

SASH was a registered charity governed by its Memorandum and Articles of Association dated 15 March 1996. The Articles were updated on 16 November 2009, 22 October 2012 and 18 October 2017.

In 2021, the Board of Trustees made the decision for Safe and Sound Homes (SASH) to become a Charitable Incorporated Organisation (CIO) and the Board worked with the law firm, Lupton Fawcett to develop a constitution which is now the charity's governing document as of 24th November 2022.

SASH was a company limited by guarantee until 23rd November 2022.

Since 24th November 2022, SASH has been a Charitable Incorporated Organisation (CIO).

Governance

The trustees undertake periodic reviews of governance and these include skills audits for the current board. When a vacancy occurs on the trustee board it will be advertised via appropriate media, with an indication of the skills that are sought. Applicants are invited to apply by CV and covering letter with suitable candidates interviewed. A recommendation to appoint a suitable candidate will be put to the whole board for their approval.

New trustees are provided with a trustee handbook detailing their duties and setting out relevant policies and procedures. They are inducted through meetings with key staff and other board members. All trustees are provided with training on the role and responsibilities of charity trustees.

The Charity is managed by the Board of Trustees which meets at least four times per year. During this financial year, the Board of Trustees held face to face meetings as the COVID-19 restrictions were lifted.

Organisational structure

Day to day operations are managed by the Chief Executive.

Trustees are responsible for setting the remuneration for the key management personnel (the Chief Executive) and this is done with reference to a well-established Job Evaluation system whereby job roles are assessed against a set of criteria, with the resulting 'score' indicating the appropriate point in the salary scale.

The Chief Executive is supported by an experienced management team incorporating a Finance Manager, Communications and Fundraising Manager and operational Project Managers.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A scored risk register is maintained and the Trustees periodically conduct a review of the major risks to which the charity is exposed and are satisfied that there are procedures in place to mitigate any risk to which the charity may be exposed.

Reference and Administrative Details

Charity name	Safe and Sound Homes
Working name	SASH
CIO number	CE030749 (from 24 November 2022)
Charity number	1054890

Members of the management committee

The Trustees and Directors are collectively known as the management committee, those who served during the year were:

Valerie Cotter	Trustee (appointed 19 April 2022)
Rev Simon Dowson	Trustee (appointed 26 July 2023)
James Henderson	Vice Chair (resigned 26 September 2023)
Tarnia Hudson	Chair
Martin Jeffery	Treasurer
Victoria Lawrence	Trustee (appointed 19 April 2022, resigned 21 June 2022)
Sue Thompson	Trustee (resigned 26 September 2023)
Dorien Scheets	Trustee (appointed 19 April 2022)
Ruth Somerville	Trustee (resigned 26 September 2023)
Karen Wedgwood	Trustee (resigned 8 January 2023)
Richard Yeomans	Trustee (appointed 19 April 2022)

Principal address IT Centre, Innovation Way, York, YO10 5NP

Chief Executive Philippa Robson
Kirsty Clark (maternity cover 1 October 2022 - 1 September 2023)

Bankers Yorkshire Bank plc
46 Coney Street
York YO1 9NQ

CAF Bank
25 Kings Hill Avenue
West Malling
Kent ME19 4JQ

Auditors UHY Calvert Smith LLP
Heritage House, Murton Way
York YO19 5UW

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by order of the board of trustees on 16 January 2024 and signed on its behalf by:

Tarnia Jane Hudson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

Opinion

We have audited the financial statements of Safe and Sound Homes (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 charity's affairs as at 31 March 2023 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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:

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

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, 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 charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

Date: 17 January 2024

SAFE AND SOUND HOMES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	346,173	58,772	404,945	538,406
Charitable activities					
Supported Lodgings and Nightstop	5	771,362	63,750	835,112	806,818
Investment income	4	<u>2,030</u>	<u>-</u>	<u>2,030</u>	<u>280</u>
Total		<u>1,119,565</u>	<u>122,522</u>	<u>1,242,087</u>	<u>1,345,504</u>
EXPENDITURE ON					
Raising funds	6	87,001	-	87,001	115,944
Charitable activities					
Supported Lodgings and Nightstop	7	804,212	117,394	921,606	933,889
SASH Active		<u>34,399</u>	<u>39,515</u>	<u>73,914</u>	<u>87,966</u>
Total		<u>925,612</u>	<u>156,909</u>	<u>1,082,521</u>	<u>1,137,799</u>
NET INCOME/(EXPENDITURE)		193,953	(34,387)	159,566	207,705
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>710,429</u>	<u>34,734</u>	<u>745,163</u>	<u>537,458</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>904,382</u></u>	<u><u>347</u></u>	<u><u>904,729</u></u>	<u><u>745,163</u></u>

The notes form part of these financial statements

SAFE AND SOUND HOMES (REGISTERED NUMBER: CE030749)

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	2,033	-	2,033	3,636
CURRENT ASSETS					
Debtors	15	127,482	-	127,482	160,365
Cash at bank and in hand		818,039	15,347	833,386	654,324
		945,521	15,347	960,868	814,689
CREDITORS					
Amounts falling due within one year	16	(43,172)	(15,000)	(58,172)	(73,162)
NET CURRENT ASSETS					
		902,349	347	902,696	741,527
TOTAL ASSETS LESS CURRENT LIABILITIES					
		904,382	347	904,729	745,163
NET ASSETS					
		904,382	347	904,729	745,163
FUNDS					
Unrestricted funds	18			904,382	710,429
Restricted funds				347	34,734
TOTAL FUNDS					
				904,729	745,163

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 January 2024 and were signed on its behalf by:

Tarnia Jane Hudson - Trustee

Martin Paul Jeffery - Trustee

The notes form part of these financial statements

SAFE AND SOUND HOMES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>179,065</u>	<u>116,333</u>
Net cash provided by operating activities		<u>179,065</u>	<u>116,333</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(2,033)</u>	-
Interest received		<u>2,030</u>	<u>280</u>
Net cash (used in)/provided by investing activities		<u>(3)</u>	<u>280</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		179,062	116,613
Cash and cash equivalents at the beginning of the reporting period		<u>654,324</u>	<u>537,711</u>
Cash and cash equivalents at the end of the reporting period		<u>833,386</u>	<u>654,324</u>

The notes form part of these financial statements

SAFE AND SOUND HOMES

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2023		2022
	£		£
Net income for the reporting period (as per the Statement of Financial Activities)	159,566		207,705
Adjustments for:			
Depreciation charges	3,636		3,636
Interest received	(2,030)		(280)
Decrease/(increase) in debtors	32,883		(115,541)
(Decrease)/increase in creditors	<u>(14,990)</u>		<u>20,813</u>
Net cash provided by operations	<u>179,065</u>		<u>116,333</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	<u>654,324</u>	<u>179,062</u>	<u>833,386</u>
	<u>654,324</u>	<u>179,062</u>	<u>833,386</u>
Total	<u>654,324</u>	<u>179,062</u>	<u>833,386</u>

The notes form part of these financial statements

1. STATUTORY INFORMATION

During the year the charity converted from a private company limited by guarantee to a charitable incorporated entity, registered in England & Wales. Details of the charity's operations and principal activities are given in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Merger accounting

In accordance with the merger accounting rules set out in the Charities SORP, the comparative amounts presented in the financial statements are those of the charity in its previous legal form. Further details are given in Note 20.

Preparation of the accounts on a going concern basis

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Significant judgements and estimates

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

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and performance related grants, and rent and housing benefit received in respect of Supported Lodgings. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated services are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services provided by hosts; further information about their contribution is provided in the Trustees' Report.

2. ACCOUNTING POLICIES - continued

Government grants

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Support costs are allocated in proportion with the expected direct project worker time involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Tangible fixed assets costing more than £750 are capitalised and included at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity has financial assets and 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 with the exception, where applicable, of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Corporate fundraising	11,668	75,502
Community fundraising & donations	143,996	195,991
Grants	249,281	266,878
Membership subscriptions	-	35
	<u>404,945</u>	<u>538,406</u>

Grant funding of £249,281 has been recognised in the year; £58,772 being restricted (2022: £105,355), and £190,509 (2022: £121,523) for general purposes. Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 18.

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,030</u>	<u>280</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Service contracts and grants	589,021	607,816
Housing benefit and rent	<u>246,091</u>	<u>199,002</u>
	<u>835,112</u>	<u>806,818</u>

Service contracts and grants includes amounts receivable under contracts with local authorities to deliver Nightstop and Supported Lodging services, and similar restricted grant funding of £63,750 (2022: £71,900) from the National Lottery, Reaching Communities to deliver services in the East Riding.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	80,152	110,965
Fundraising expenses	<u>6,849</u>	<u>4,979</u>
	<u>87,001</u>	<u>115,944</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Lodgings and Nightstop	714,437	207,169	921,606
SASH Active	<u>52,782</u>	<u>21,132</u>	<u>73,914</u>
	<u>767,219</u>	<u>228,301</u>	<u>995,520</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	427,152	426,623
Supported Lodging provider payments	282,974	242,320
Other project expenses	<u>57,093</u>	<u>77,514</u>
	<u>767,219</u>	<u>746,457</u>

9. SUPPORT COSTS

	Support costs £
Supported Lodgings and Nightstop	207,169
SASH Active	<u>21,132</u>
	<u>228,301</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Support costs			2023	2022
	Supported Lodgings and Nightstop £	SASH Active £	Total activities £	Total activities £
Office overheads	59,783	11,123	70,906	78,383
Management support costs	116,283	10,009	126,292	175,396
Governance costs	31,103	-	31,103	21,619
	<u>207,169</u>	<u>21,132</u>	<u>228,301</u>	<u>275,398</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	3,636	3,636
Auditor's remuneration	<u>7,450</u>	<u>6,960</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

12. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2023	2022
	£	£
Wages and salaries	505,770	566,204
Social security costs	45,765	48,982
Pension contributions	<u>41,277</u>	<u>47,145</u>
	<u>592,812</u>	<u>662,331</u>

The average monthly number of employees during the year was 18 (2022: 21).

The average number of full-time equivalent employees during the year was 15 (2022: 18).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise the trustees and other individuals as noted in the Reference and Administration section of the Trustees' Report. The total remuneration of the key management personnel, inclusive of pension and employer social security costs, was £45,705 (2022: £66,995).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	433,051	105,355	538,406
Charitable activities			
Supported Lodgings and Nightstop	734,918	71,900	806,818
Investment income	<u>280</u>	<u>-</u>	<u>280</u>
Total	<u>1,168,249</u>	<u>177,255</u>	<u>1,345,504</u>
EXPENDITURE ON			
Raising funds	115,944	-	115,944
Charitable activities			
Supported Lodgings and Nightstop	774,264	159,625	933,889
SASH Active	<u>38,357</u>	<u>49,609</u>	<u>87,966</u>
Total	<u>928,565</u>	<u>209,234</u>	<u>1,137,799</u>
NET INCOME/(EXPENDITURE)	239,684	(31,979)	207,705
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>470,745</u>	<u>66,713</u>	<u>537,458</u>
TOTAL FUNDS CARRIED FORWARD	<u>710,429</u>	<u>34,734</u>	<u>745,163</u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022	35,296
Additions	<u>2,033</u>
At 31 March 2023	<u>37,329</u>
DEPRECIATION	
At 1 April 2022	31,660
Charge for year	<u>3,636</u>
At 31 March 2023	<u>35,296</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>2,033</u></u>
At 31 March 2022	<u><u>3,636</u></u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	101,926	112,496
Accrued grant income	20,000	40,000
Prepayments	<u>5,556</u>	<u>7,869</u>
	<u>127,482</u>	<u>160,365</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	19,284	18,522
Social security and other taxes	11,568	11,863
Other creditors	-	91
Pension creditor	4,838	4,631
Accrued expenses	7,482	21,805
Deferred grant income	<u>15,000</u>	<u>16,250</u>
	<u>58,172</u>	<u>73,162</u>

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement of £1,250 from the prior year is reflected in current year income.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	17,370	16,544
Between one and five years	<u>1,445</u>	<u>-</u>
	<u>18,815</u>	<u>16,544</u>

18. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	687,012	196,053	883,065
Designated fund - Relton Trust	<u>23,417</u>	<u>(2,100)</u>	<u>21,317</u>
	710,429	193,953	904,382
Restricted funds			
Nationwide Building Society Community Foundation	19,524	(19,524)	-
Young People grants	1,708	(1,361)	347
BBC Children in Need	9,927	(9,927)	-
Miscellaneous grants and donations under £5,000	<u>3,575</u>	<u>(3,575)</u>	<u>-</u>
	<u>34,734</u>	<u>(34,387)</u>	<u>347</u>
TOTAL FUNDS	<u>745,163</u>	<u>159,566</u>	<u>904,729</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,119,565	(923,512)	196,053
Designated fund - Relton Trust	-	(2,100)	(2,100)
	<u>1,119,565</u>	<u>(925,612)</u>	<u>193,953</u>
Restricted funds			
The National Lottery - Reaching Communities	63,750	(63,750)	-
Nationwide Foundation	-	(19,524)	(19,524)
Young People grants	1,859	(3,220)	(1,361)
The Sir James Reckitt Charity	7,000	(7,000)	-
BBC Children in Need	29,588	(39,515)	(9,927)
Ruby & Will George Trust	20,000	(20,000)	-
Miscellaneous grants and donations under £5,000	325	(3,900)	(3,575)
	<u>122,522</u>	<u>(156,909)</u>	<u>(34,387)</u>
TOTAL FUNDS	<u>1,242,087</u>	<u>(1,082,521)</u>	<u>159,566</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	443,146	243,866	687,012
Designated fund - Relton Trust	27,599	(4,182)	23,417
	470,745	239,684	710,429
Restricted funds			
Young People grants	2,504	(796)	1,708
Sirius Minerals Foundation	2,222	(2,222)	-
BBC Children in Need	11,943	(2,016)	9,927
Awards for All - The National Lottery	7,650	(7,650)	-
Nationwide Foundation	34,857	(15,333)	19,524
Miscellaneous grants and donations under £5,000	7,537	(3,962)	3,575
	<u>66,713</u>	<u>(31,979)</u>	<u>34,734</u>
TOTAL FUNDS	<u>537,458</u>	<u>207,705</u>	<u>745,163</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,168,249	(924,383)	243,866
Designated fund - Relton Trust	-	(4,182)	(4,182)
	<u>1,168,249</u>	<u>(928,565)</u>	<u>239,684</u>
Restricted funds			
The National Lottery - Reaching Communities	71,900	(71,900)	-
Young People grants	3,512	(4,308)	(796)
The Sir James Reckitt Charity	12,625	(12,625)	-
Sirius Minerals Foundation	-	(2,222)	(2,222)
The Sobell Foundation	10,000	(10,000)	-
BBC Children in Need	38,875	(40,891)	(2,016)
Ruby & Will George Trust	15,000	(15,000)	-
Awards for All - The National Lottery	-	(7,650)	(7,650)
Nationwide Foundation	-	(15,333)	(15,333)
Miscellaneous grants and donations under £5,000	<u>25,343</u>	<u>(29,305)</u>	<u>(3,962)</u>
	<u>177,255</u>	<u>(209,234)</u>	<u>(31,979)</u>
TOTAL FUNDS	<u><u>1,345,504</u></u>	<u><u>(1,137,799)</u></u>	<u><u>207,705</u></u>

FUND DETAILS**Unrestricted fund**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated fund

The Relton Trust was established by the Trustees in respect of a legacy of £53,865 from Geoffrey Relton, which was recognised in the accounting years ending 2010 and 2011. The designated fund is used to provide grants for young people to meet particular costs.

Restricted funds

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. The balances carried forward relate to funding which has not been utilised for the restricted purpose at the balance sheet date. It is anticipated that these restricted balances will be expended in full in the forthcoming financial year.

Major restricted grants recognised in the year include:

The National Lottery - Reaching Communities

Funding for the provision of services in the East Riding over a 3 year period.

18. MOVEMENT IN FUNDS - continued

Young People grants

Various grants received and administered by the charity, but to be used directly by a specified young person for a particular need. Primarily funded by the Buttle Trust and the Norman Collinson Charitable Trust.

The Sir James Reckitt Charity

Contribution towards costs in East Riding.

Sirius Minerals Foundation

Funding towards external tuition costs.

The Sobell Foundation

Funding towards Supported Lodgings.

BBC Children in Need

Three year grant to fund staff and activities for the SASH Active programme.

Ruby & Will George Trust

Funding towards the Nightstop project.

Awards for All - The National Lottery

Funding towards mental health first aid training.

Nationwide Foundation

Funding towards a project to support young people (16-25) who have faced homelessness and are now moving into their own home after SASH Supported Lodgings.

19. RELATED PARTY DISCLOSURES

Ruth Somerville, who was a trustee for all or part of the year under review, was also a host throughout the period. She received provider payments totalling £13,520 (2022: £9,211) from the charity for young people placed with her during the year. Her engagement as volunteer host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

Karen Wedgwood, who was a trustee for all or part of the year under review, was also a host during the period. She received provider payments totalling £4,008 (2022: £907) from the charity for young people placed with her during the year. Her engagement as volunteer host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

Donations totalling £720 (2022: £120) were received by the charity from trustees or companies in which trustees are directors. These donations were unrestricted.

20. MERGER ACCOUNTING ON CONVERSION TO CIO

On 24 November 2022 the charitable company, limited by guarantee (Safe and Sound Homes), converted to a CIO of the same name. The operations of the charitable company (registration number 3179309) ceased and the assets and liabilities transferred to the CIO as at this date.

This transfer meets the criteria for merger accounting under the Charities SORP and FRS 102, with the combining entities being the charitable company and the newly formed CIO.

Merger accounting involves aggregating the assets and liabilities and funds of the combining charities and presenting them as though they had always been part of the same reporting charity. These accounts therefore combine the results of the charitable company and CIO for the year ended 31 March 2023, and present comparative amounts showing the results of the charitable company.

Analysis of each "combining" charity's assets, liabilities and results at the date of the merger is not considered necessary as the charity merely changed its status - the CIO had no assets, liabilities or results until the transfer took place.

SAFE AND SOUND HOMES

England & Wales - Charity number 1054890

Accounts

REGISTERED COMPANY NUMBER: 03179309 (England and Wales)
REGISTERED CHARITY NUMBER: 1054890

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
SAFE AND SOUND HOMES**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

SAFE AND SOUND HOMES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Trustees' Report	1 to 16
Report of the Independent Auditors	17 to 20
Statement of Financial Activities	21
Balance Sheet	22
Cash Flow Statement	23
Notes to the Cash Flow Statement	24
Notes to the Financial Statements	25 to 36

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Foreword

In 2021 – 2022, we have continued to build on our excellent and established reputation and, I am pleased to report, have actioned many of the items outlined in last year's strategy document. I am delighted as Chair of the SASH Trustee board to present our Annual Report and Accounts for 2021 - 2022. SASH remains a well-regarded local charity in York, North Yorkshire and the East Riding and has evolved during the past 12 months delivering an uncompromised service to those in need.

Whilst we receive remuneration from the various councils we work with, it remains imperative that we continue to engage with our donors, and we cannot underestimate the exceptional work of our volunteers, fundraisers and other supporters. A return to more conventional fundraising activities has proved extremely successful and I am always overwhelmed by the positivity and enthusiasm of those taking part. Throughout the past 12 months we have been exploring ways to engage with a wider audience and grow our stakeholder offering. We continue to rely heavily on the generosity of others, whether it be in terms of donations or giving up their time to run our services and are grateful to them for the important part they play. Ensuring the safety and future prospects of our young people remains paramount and at the heart of SASH and we strive, more than ever, towards our ultimate goal which is to 'Break the Cycle of Homelessness'.

Our emergency Nightstop scheme, longer-term Supported Lodgings, and Resettlement Service (now known as the Prevention Service) remain in demand, and I am heartened by the positive feedback I receive from service users. We have been able to offer a wider variety of activities, aimed at engaging as many of the young people, hosts and staff within our organisation which presents opportunities to socialise, mentor and support. All our accommodation is provided by our 'hosts', ordinary people who open up their homes and offer their spare room to help vulnerable 16-25 year olds who have nowhere else to go. Our sincere thanks go to all of our wonderful hosts – SASH could not be a success without them. The effect of their generosity is twofold: the young person is not left to navigate the trauma of homelessness on their own, and they are cared for in a home environment - the best possible place for a young person who has been made homeless. I would also like to extend our thanks to those who support our Unaccompanied Asylum Seeking Young People, not only do they help these young people navigate the difficulties encountered with facing homelessness but the additional demands of understanding and embracing new cultures.

I hope as you read this review you will appreciate the tireless effort all put in to ensure the continued success of the charity. On behalf of all at SASH, thank you to everyone who helped us achieve this.

Tarnia Hudson
Chair

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Directors' Report

The Trustees (who are also the Directors of the Charity for company law purposes, and whose details are shown in the reference and administrative section of this report) are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 31 March 2022.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Public Benefit Entity.

Objectives and activities

In this report the Trustees of Safe and Sound Homes (SASH) look at what the charity has achieved and the outcomes of our work between April 2021 and March 2022. This report reviews our progress in relation to our charitable objects which are:

- The relief of poverty of persons aged between sixteen and twenty-five years in York, North Yorkshire and other areas in the North of England ("the area") who are homeless, in particular through the provision of emergency overnight accommodation;
- To promote and undertake such other charitable activities as are considered to be for the benefit of young people homeless people in the Area.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system via an online database.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Beneficiaries of our Services

Our vision

Working together to end youth homelessness.

Our mission

Our ambition is to help young people aged 16-25 avoid homelessness across our region. We will support and empower them to build a positive future, breaking the cycle so they never face homelessness again.

We seek to achieve our vision and mission by providing four specialist services:

1. **Nightstop** – provides emergency accommodation for young people who have nowhere to stay that night. Nightstop hosts give young people a bed for the night in their own along with a hot meal and a shower.
2. **Supported Lodgings** – provides a longer-term stay (up to 2 years) for young people who are unable to return home. The young person gets intensive support from their Support Worker and their host to help them to develop the knowledge and skills to live successful and independent lives.
3. **Supported Lodgings for Unaccompanied Asylum-Seeking Children** – as part of the Supported Lodgings service, SASH has specially trained Hosts who provide long-term stays for Unaccompanied Asylum-Seeking Children alongside support from the SASH team.
4. **SASH Active** – is a programme of informal learning, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce the isolation that many experience due to their circumstances. Activities are broad including trips to the theatre and cinema, community volunteering, outdoor residential trips, sporting and physical activities and independent living skills.

In addition, we seek to provide a Homeless Prevention Service (known as the Resettlement Project) in the East Riding and Floating Support to young people who have moved on from the Supported Lodgings service where needed.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Our services

A total of 210 young people were referred to SASH between April 2021 and March 2022 with a total of 301 referrals made across Nightstop, Supported Lodgings (including unaccompanied asylum-seeking children) and the Prevention Service.

Fewer referrals overall were received in 2021-22 compared to 2020-21 (240).

- 29 young people were referred to both Nightstop and Supported Lodgings
- 19 young people were referred to both the Resettlement Project and Nightstop
- 9 young people were referred to the Resettlement Project and Nightstop and Supported Lodgings (and another 3 who were referred to Supported Lodgings but not Nightstop)
- 14 young people were referred to Nightstop more than once during the year.

Nightstop

In 2021-22, Nightstop received 145 (2020-21: 186) referrals for 131 unique individuals with 112 young people offered help (2020-21: 128). There were 884 safe nights arranged during the year, an increase of 94 on the previous year.

The service continued to operate in the Covid-19 pandemic, with various government restrictions and national and regional lockdowns throughout the year.

Despite these challenges, excellent outcomes continue to be achieved with 89% of Nightstop beneficiaries moving onto stable accommodation after a stay in Nightstop, an increase from 83% in 2020-21.

Supported Lodgings

In 2021-22, the Supported Lodgings received 98 new referrals for 92 unique individuals, an increase from 83 new referrals in the previous year. There were 92 young people (2020-21:91) in placement for some or all the year with 53 moving on from the service during the year (2020-21: 35). Most young people were in placement for between 6-12 months. Over the course of the year, 13,029 nights of accommodation was provided for young people (2020-21: 14,569).

Similarly, like the Nightstop service, there were excellent outcomes achieved with 77% of young people moving onto stable accommodation following their stay, an increase from 67% in the previous year.

Of the young people supported during this financial year, 9 (2020-21: 12) were unaccompanied asylum-seeking children and stayed with Hosts who received specific training to meet the needs of this vulnerable group.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Resettlement Project

The Resettlement Project is based within East Riding, working in partnership with the Hinge Centre in Bridlington and funded by the National Lottery Community Fund (NLCF) over a five-year period.

The funding for this project ended on 31st October 2021, however, SASH submitted a successful bid with the NLCF for a new three-year project which is now known as the Prevention Service and delivered entirely by SASH.

In the 2021-22 financial year, 58 referrals were received for 56 unique individuals. This is fewer than the 2020-21 financial year, but this is attributed to the 2 month break for the project which occurred when one funding stream ended in October 2021 and the new one commencing in January 2022.

Of the 58 referrals received, 42 were resettled into accommodation.

SASH Active

This programme of informal learning, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce the isolation that many experience due to their circumstances. Activities are broad including trips to the theatre and cinema, community volunteering, outdoor residential trips, sporting and physical activities and independent living skills.

The 2021-22 financial continued to be a challenging one for the delivery of SASH Active activities with various government restrictions and national lockdowns resulting in some planned activities unable to go ahead. Despite these challenges, in Year Two of the SASH Active funding from Children in Need, 87 young people were able to participate in at least one SASH Active activity.

COVID-19 Impact and Response

Service delivery continued to be impacted by the COVID-19 pandemic with the need to adapt and flex in response to changing government restrictions and national lockdowns.

With full risk assessments in place and COVID-secure procedures, face to face support was resumed during the 2021-22 financial year (when the country was not under a national lockdown) and new hosts continued to be recruited.

Fundraising income continued to be affected by the pandemic, in particular income from community fundraising. A large proportion of our community support comes from the hospitality industry, which was one of the sectors hit hardest by COVID-19 restrictions. This meant that many outlets could not support SASH as they were trying to survive as a business.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Despite the challenges facing SASH during pandemic, it is point of note that the organisation was able to overcome these challenges to continue to offer accommodation and crisis and support to young people facing homelessness. This is testament to the commitment and flexibility of trustees, staff members and hosts to adapt to these challenges to continue to be there for young people in need.

Longer-term, the pandemic has resulted in changes to how SASH operates including the introduction of a new Hybrid-Working policy to enable staff to choose to work from both home and the office. The move to hybrid working has resulted in a need for less office space and an opportunity to reduce management costs. The organisation has moved from a standalone office into a serviced office space on the grounds of the University of York.

Financial Review

SASH provides Nightstop and Supported Lodgings services under contract from local authorities as well as added value services for young people under the SASH Active banner. The income received, particularly for contracted services, is insufficient to cover the full cost of delivery. It is pleasing though to report that through the efforts of everyone at SASH this deficit has been reduced. The net deficit after all income and costs on these services (Contracted Services £199k (2021: £346k), SASH Active £87k (2021: £95k)) is subsidised by fundraising income of £286k (2021: £441k). Without active fundraising SASH would not be able to provide the volume and quality of services that it does.

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES									
	Notes	Fundraising		Contracted Services		SASH Active		TOTAL	
		£'000		£'000		£'000		£'000	
		2022	2021	2022	2021	2022	2021	2022	2021
INCOME									
Service contracts - local authorities	5			536	558			536	558
Grants from National Lottery Community Fund*	5	72	123					72	123
Housing benefit and rent	5			199	211			199	211
Donations and legacies	2	538	572					538	572
Coronavirus Job Retention Scheme	2	0	28					0	28
TOTAL INCOME		610	723	735	769			1,345	1,492
EXPENDITURE									
Direct costs of contracted and added value services	7			684	834	62	57	746	891
INCOME/(EXPENDITURE) ON SERVICES AFTER DIRECT COSTS				51	(65)	(62)	(57)		
Cost of raising funds	6	116	86					116	86
Support costs: Management and overheads	9			250	281	25	36	275	319
NET INCOME/(EXPENDITURE) AFTER ALL COSTS		494	637	(199)	(346)	(87)	(95)	208	196
USE OF FUNDRAISING INCOME									
Restricted income	17	(142)	(254)	101	227	41	27		
Unrestricted income	17	(144)	(187)	98	119	46	68		
TOTAL FUNDRAISING INCOME USED TO SUBSIDISE SERVICES		(286)	(441)	199	346	87	95		
NET INCOME/(LOSS) AFTER USE OF FUNDS		208	196	0	0	0	0	208	196

* reported as income from charitable activities

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Income from contracted services fell slightly to £735k (2021: £769k) mainly due to a change in the way unaccompanied asylum seeker placements are paid for in North Yorkshire but also due to fewer placements of the same in East Riding. Efficiencies worked through from the previous year and further restructuring in 2021/22 have achieved significant savings reducing direct costs to £684k (2021: £834k) i.e., less than income. It is not possible to provide the contracted services without the support of management and office and other overhead costs, but as with direct costs these have been reduced to £250k (2021: £281k).

Direct costs of SASH Active increased to £62k (2021: £57k) reflecting an increase in activity offset to some extent by cost savings. The same application of efficiencies reduced SASH Active support costs to £25k (2021: £38k).

Fundraising income at £610k (2021: £723k) was less in part due to the lower receipts National Lottery Community Fund £72k (2021: £123k) - a new three year agreement was reached but for less and the previous year's covid related grant was not repeated. Similarly, there were nil receipts from the government's Coronavirus Job Retention Scheme (2021: £28k). Given the detrimental effects of the pandemic on many fundraising activities income from donations was predicted to suffer but at £538k (2021: £572k) held up better than expected. However, cost of raising funds was higher at £116k (2021: £86k) reflecting increased staff costs which will reduce in 2022/23. Taken together the net income from fundraising was down to £494k (2021: £637k).

Combined income from all sources was £1,345k (2021: £1,492k) and total expenditure was £1,138k (2021: £1,296k) giving net income of £208k (2021: £196k). This was split between unrestricted net income of £240k (2021: £133k) and restricted net expenditure of £32k (2021: net income £63k), the latter reflecting the utilisation of restricted income raised and reported in previous years.

After bringing forward funds from previous years the reserves stand at £745k (2021: £537k), of which unrestricted funds are £710k (2021: £471k). SASH recognises the need to hold an adequate reserve for the purposes of meeting day-to-day working capital needs; to bridge any short-term funding gaps and to ensure an orderly winding up of the charity is achievable. During the year North Yorkshire County Council changed its payment policy to payment in arrears thereby increasing SASH's working capital needs by approximately £85k. Taking this into account SASH calculates that minimum reserves of £270k (2021: £190k) should be held leaving excess unrestricted reserves of £440k (2021: £381k).

Trustees believe that this level of excess reserves is appropriate given the continuing pressure on contract rates and fundraising while the current cost-of-living crises pertains. Furthermore, as is described elsewhere the trustees are undertaking an ambitious review of the charity's strategy which is expected to see an expansion of SASH activities and services. A key criterion, amongst others, for

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

adopting any new service or activity is that it should be ultimately sustainable and self-funding. The availability of reserves to underwrite the development and establishment of these new ventures is seen as fundamental to their success and attraction to potential longer term funders.

Fundraising Review

In the year ending March 2022, we are pleased to report a strong performance from our Fundraising team, despite such a challenging fundraising climate due to the global pandemic. The total fundraised income was £538,406 (not including Reaching Communities contracted services).

Unfortunately, throughout 2021/22 COVID-19 restrictions continued to affect how we fundraised. Supporters continued to be weary of attending mass face to face events and challenges, which led to some being cancelled. The majority of our community fundraising support comes from community groups and connections within the hospitality industry, which was also hit hard by the pandemic.

Reporting requirements for charities that fundraise

All income generation activities are undertaken in compliance with the requirements of: the Fundraising Regulator; Charities Acts; Charity Commission regulations; HMRC regulations; the Gambling Act; local licensing laws, GDPR and Data Protection legislation. This list is not exhaustive.

We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice. We have policies and procedures in place to ensure that we are not unreasonably persistent in seeking donations. Supporters can 'opt out' of communication at any time and all staff are trained to ensure we do not place pressure on people to support. SASH does not take part in face-to-face or telephone fundraising.

During the year, SASH has not worked with any external professional fundraisers. SASH may from time-to-time work with a commercial business in return for an agreed donation. Such arrangements are covered by 'Commercial Participation'.

During the year ending 31 March 2022, we received no complaints relating to fundraising activity (2020-21: 0). Furthermore, we know of no failure by the charity or by a person acting on its behalf, to comply with fundraising standards.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Organisational Structure, Governance and Management

Governing Document

SASH is a registered charity governed by its Memorandum and Articles of Association dated 15 March 1996. The Articles were updated on 16 November 2009, 22 October 2012 and 18 October 2017.

The Articles of Association specify that the Management Committee shall have not less than five and not more than eleven members. At each Annual General Meeting one third of the members of the Management Committee are required to retire, though they may stand for re-election. The members of the Management Committee are the Trustees of the Charity and the Directors of the Company.

During the financial year, the Trustees made the decision for Safe and Sound Homes (SASH) to become a Charitable Incorporated Organisation (CIO) and the Board have worked with the law firm, Lupton Fawcett to develop a constitution which will be the charity's governing document once the CIO has been confirmed by the Charity Commission.

Company Status

SASH is a company limited by guarantee.

Governance

The trustees undertake periodic reviews of governance and these include skills audits for the current board. When a vacancy occurs on the trustee board it will be advertised via appropriate media, with an indication of the skills that are sought. Applicants are invited to apply by CV and covering letter with suitable candidates interviewed. A recommendation to appoint a suitable candidate will be put to the whole board for their approval.

New trustees are provided with a trustee handbook detailing their duties and setting out relevant policies and procedures. They are inducted through meetings with key staff and other board members. All trustees are provided with training on the role and responsibilities of charity trustees.

The Charity is managed by the Board of Trustees which meets at least four times per year. During this financial year, the Board of Trustees were able to meet for some of the meetings face to face.

Organisational Structure

Day to day operations is managed by the Chief Executive.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees are responsible for setting the remuneration for the key management personnel (the Chief Executive) and this is done with reference to a well-established Job Evaluation system whereby job roles are assessed against a set of criteria, with the resulting 'score' indicating the appropriate point in the salary scale.

The Chief Executive is supported by an experienced management team incorporating a Finance Manager, Communications and Fundraising Manager and operational Project Managers.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A scored risk register is maintained and the trustees periodically conduct a review of the major risks to which the charity is exposed and are satisfied that there are procedures in place to mitigate any risk to which the charity may be exposed.

Achievements and Performance

As most charities, this year (as the year previously) proved to be extremely challenging for SASH as we continued to navigate service delivery whilst living through the ongoing COVID-19 pandemic.

During the 2021-2022 reporting year, the charity continued to respond to the ongoing and changeable government restrictions with a focus on providing face to face support to young people and hosts where possible. Despite the continued unprecedented challenges facing SASH and the charitable sector as a whole, we were able to make progress against the organisational objectives which were:

- Get tender ready for the North Yorkshire County Council contract which was due to expire on 30th September 2021.
- Revise and submit a new grant bid to the National Lottery Community Fund (NLCF) to partially fund our work in the East Riding.
- Develop the longer-term SASH Strategy.
- Review SASH's vision, mission and values and develop and embed an associated behavioural framework to act as a golden thread throughout the organisation.
- Strengthen operational delivery processes and procedures through a review of current practice.
- Strategic development of the human resource function with a focus on staff development.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Our progress during the 2021-22 reporting period is summarised as follows:

- Get tender ready for the North Yorkshire County Council (NYCC) contract

The tender specification for the new NYCC contract was published in late July 2022 and we successfully bid for this contract. The new contract was implemented from 1st October 2021 and the contract length is for two years with the provision to extend for a further two years.

To ensure the new contract was deliverable from an operational and financial viewpoint, a staffing restructure was agreed and implemented during quarter three of the financial year. The structure change included streamlining management support roles, combining operational roles so that one staff member supports both host and young person in a Supported Lodgings placement and delivering projects within each major geographical delivery area (York, North Yorkshire and East Riding).

- Revise and submit a new grant bid to the National Lottery Community Fund (NLCF) to partially fund our work in the East Riding.

A bid for a new grant from the National Lottery Community Fund (NLCF) was submitted in quarter two of the 2021-22 financial year as the five-year grant from the NLCF was due to come to an end in October 2021. SASH were successful in being awarded a new three-year grant and has resulted in the implementation of a Prevention Service for young people facing homelessness in the East Riding.

- Develop and finalise a longer-term SASH Strategy.

Work is well underway on SASH's new five-year strategy, more detail of which is outlined under 'Future Plans'.

- Review SASH's vision, mission and values and develop and embed an associated behavioural framework to act as a golden thread throughout the organisation.

SASH's vision and mission have been reviewed and adapted by the Board of Trustee and Senior Management Team.

Our vision

Working together to end youth homelessness.

Our mission

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Our ambition is to help young people aged 16-25 avoid homelessness across our region. We will support and empower them to build a positive future, breaking the cycle so they never face homelessness again.

In addition, a staff working group was set up to look at the organisational values and supporting behavioural framework. The group agreed that there was value in reducing and changing the number of organisational values that SASH adopt for the future. The group has settled on four new organisational values and these are currently being tested via staff and young people focus groups to ensure that they are accessible and engaging.

There is a draft behavioural framework which once adopted will act as a golden thread running through the organisation's activities from recruitment to performance management.

- Strengthen operational delivery processes and procedures through a review of current practice.

Operational processes and paperwork have been reviewed and revised processes adopted where necessary.

Strategic development of the human resource function with a focus on staff development.

For the 2021-22 annual budget, the staff training budget line was reviewed and increased in line with the organisational training needs. A range of mandatory and optional training opportunities were available to staff members and these have included: Equality, Diversity and Inclusion delivered by Diverse Matters; Life Wise Facilitation Skills delivered by Centrepoin; Emergency First Aid; Risk Assessment Refresher and the Solihull Approach – Keeping Trauma in Mind.

Future Plans

After a very challenging couple of years in the shadow of a global pandemic, the Trustee Board have renewed their focus on a longer-term strategy for SASH following the implementation of the interim Fit of the Future Strategy in 2020-21.

For SASH it is the right time to pursue a new strategy to enable to the charity to better fulfil its objectives, increase the appeal of the charity to stakeholders including potential service users, funders and donors, to ensure the long-term sustainability of the charity in the face of ongoing external challenges including the current cost of living crisis.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustee Board devolved the initial development of the new strategy to the Strategy Development Group comprising of four Trustees including the Chair, Vice Chair and Treasurer alongside members of the Senior Management Team.

The group has met regularly to set the foundations for a new five-year ambitious strategy with an expectation that SASH will expand its activities and services for young people facing homelessness.

The strategy will seek to expand SASH's activities and services with a focus on three key areas:

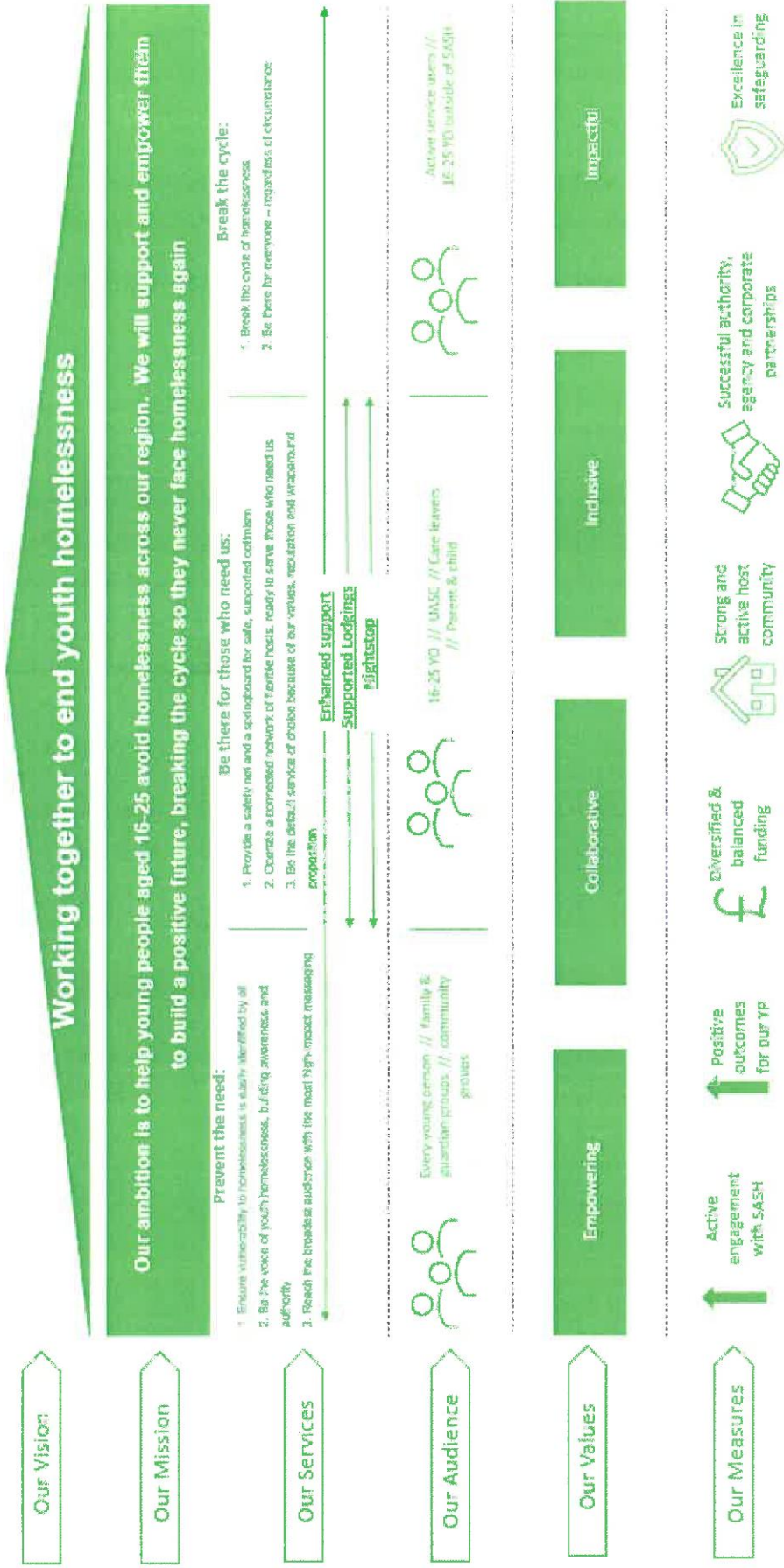
- Prevent the need
- Be there for those who need us
- Break the cycle (of homelessness)

The strategy work has now moved into its next phase, with detailed needs assessment and scoping work taking place alongside consultation with stakeholders including young people (both those who SASH have supported and those who have not been reached), hosts, employees and local and regional agencies. The Strategy Development Group reports progress into the wider Trustee Board and this will continue as the needs assessment and scoping work is undertaken, with the Trustee Board responsible for signing off the final strategy.

To support the implementation of the strategy in 2022-23 and 2023-24, the Strategy Development Group is currently working to engage consultants to support the needs assessment and scoping work to help identify and commission new services for young people facing homelessness.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

SASH Strategy



**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Reference and Administrative Details

Charity Name	Safe and Sound Homes
Working Name	SASH
Company Number	03179309
Charity Number	1054890

Members of the Management Committee

The Trustees and Directors are collectively known as the Management Committee, those who served during the year and to the date of this report were:

Barry Graham	Trustee (resigned 11 th January 2022)
James Henderson	Vice Chair
Tarnia Hudson	Chair
Martin Jeffery	Treasurer
Sue Thompson	Trustee
Ruth Somerville	Trustee
Karen Wedgwood	Trustee
Valerie Cotter	Trustee (appointed 19 th April 2022)
Dorien Scheets	Trustee (appointed 19 th April 2022)
Richard Yeomans	Trustee (appointed 19 th April 2022)
Victoria Lawrence	Trustee (appointed 19 th April 2022, resigned 21 st June 2022)

Registered office and principal address	IT Centre, Innovation Way, York, YO10 5NP
Chief Executive	Philippa Robson
Bankers	CAF Bank, 25 Kings Hill Avenue West Malling, Kent ME19 4JQ
Auditors	UHY Calvert Smith LLP, Heritage House, Murton Way, Osbaldwick, York YO19 5UW

Statement of Trustees' and Directors' responsibilities

Company and charity law requires the Directors and Trustees respectively to prepare financial statements which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those financial statements the Trustees and Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and applicable charity law. 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 or other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Exemption

This report has been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

By order of the Board



T Hudson

Chair

1 November 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SAFE AND SOUND HOMES

Opinion

We have audited the financial statements of Safe and Sound Homes (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (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 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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:

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

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SAFE AND SOUND HOMES**

Use of our report

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



Harry Howley ACA MAAT (Senior Statutory Auditor)
for and on behalf of UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

Date: 1 November 2022

SAFE AND SOUND HOMES

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	433,051	105,355	538,406	600,041
Charitable activities					
Supported Lodgings and Nightstop		734,918	71,900	806,818	891,784
Investment income	4	280	-	280	312
Total		1,168,249	177,255	1,345,504	1,492,137
EXPENDITURE ON					
Raising funds	6	115,944	-	115,944	85,929
Charitable activities					
Supported Lodgings and Nightstop	7	774,264	159,625	933,889	1,115,238
SASH Active		38,357	49,609	87,966	94,589
Total		928,565	209,234	1,137,799	1,295,756
NET INCOME/(EXPENDITURE)		239,684	(31,979)	207,705	196,381
RECONCILIATION OF FUNDS					
Total funds brought forward		470,745	66,713	537,458	341,077
TOTAL FUNDS CARRIED FORWARD		710,429	34,734	745,163	537,458

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	14	3,636	-	3,636	7,272
CURRENT ASSETS					
Debtors	15	160,365	-	160,365	44,824
Cash at bank and in hand		603,340	50,984	654,324	537,711
		<u>763,705</u>	<u>50,984</u>	<u>814,689</u>	<u>582,535</u>
CREDITORS					
Amounts falling due within one year	16	(56,912)	(16,250)	(73,162)	(52,349)
		<u>706,793</u>	<u>34,734</u>	<u>741,527</u>	<u>530,186</u>
NET CURRENT ASSETS					
		<u>710,429</u>	<u>34,734</u>	<u>745,163</u>	<u>537,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>710,429</u>	<u>34,734</u>	<u>745,163</u>	<u>537,458</u>
NET ASSETS					
		<u>710,429</u>	<u>34,734</u>	<u>745,163</u>	<u>537,458</u>
FUNDS					
	18				
Unrestricted funds				710,429	470,745
Restricted funds				34,734	66,713
				<u>745,163</u>	<u>537,458</u>
TOTAL FUNDS					

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 November 2022 and were signed on its behalf by:



.....
Tarnia Jane Hudson - Trustee



.....
James Henderson - Trustee

The notes form part of these financial statements

SAFE AND SOUND HOMES

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>116,333</u>	<u>301,835</u>
Net cash provided by operating activities		<u>116,333</u>	<u>301,835</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(10,908)
Interest received		<u>280</u>	<u>312</u>
Net cash provided by/(used in) investing activities		<u>280</u>	<u>(10,596)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>537,711</u>	<u>246,472</u>
Cash and cash equivalents at the end of the reporting period		<u>654,324</u>	<u>537,711</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	207,705	196,381
Adjustments for:		
Depreciation charges	3,636	3,636
Interest received	(280)	(312)
(Increase)/decrease in debtors	(115,541)	127,531
Increase/(decrease) in creditors	20,813	(25,401)
Net cash provided by operations	<u>116,333</u>	<u>301,835</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>537,711</u>	<u>116,613</u>	<u>654,324</u>
	<u>537,711</u>	<u>116,613</u>	<u>654,324</u>
Total	<u>537,711</u>	<u>116,613</u>	<u>654,324</u>

1. STATUTORY INFORMATION

The charity is a private company limited by guarantee, incorporated in England & Wales. The company's registered office can be found on page 15 and details of the charity's operations and principal activities are given in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The directors and trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Significant judgements and estimates

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

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and performance related grants, and rent and housing benefit received in respect of Supported Lodgings. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated services are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services provided by hosts; further information about their contribution is provided in the Trustees' Report.

Government grants

Income from government grants is recognised once the charity has entitlement to the funds, it is probably that the income will be received and the amount can be measured reliably.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Support costs are allocated in proportion with the expected direct project worker time involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Tangible fixed assets costing more than £750 are capitalised and included at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity has financial assets and 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 with the exception, where applicable, of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Corporate fundraising	75,502	60,884
Community fundraising & donations	195,991	202,056
Grants	266,878	337,061
Membership subscriptions	35	40
	<u>538,406</u>	<u>600,041</u>

Grant funding of £226,878 has been recognised in the year; £105,355 being restricted (2021: £196,928), and £121,523 (2021: £130,134) for general purposes. Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 17.

Included within grant income above is £nil (2021: £27,633) of monies claimed under the government Coronavirus Job Retention Scheme.

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	280	312
	<u>280</u>	<u>312</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Service contracts and grants	607,816	680,456
Housing benefit and rent	199,002	211,328
	<u>806,818</u>	<u>891,784</u>

Service contracts and grants includes amounts receivable under contracts with local authorities to deliver Nightstop and Supported Lodging services, and similar restricted grant funding of £71,900 (2021: £123,375) from the National Lottery, Reaching Communities to deliver services in the East Riding.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	110,965	78,560
Fundraising expenses	4,979	7,369
	<u>115,944</u>	<u>85,929</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Lodgings and Nightstop	683,941	249,948	933,889
SASH Active	62,516	25,450	87,966
	<u>746,457</u>	<u>275,398</u>	<u>1,021,855</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	426,623	538,538
Supported Lodging provider payments	242,320	270,300
Other project expenses	77,514	82,640
	<u>746,457</u>	<u>891,478</u>

9. SUPPORT COSTS

	Support costs
	£
Supported Lodgings and Nightstop	249,948
SASH Active	25,450
	<u>275,398</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Support costs

			2022	2021
	Supported Lodgings and Nightstop £	SASH Active £	Total activities £	Total activities £
Office overheads	66,764	11,619	78,383	71,590
Management support costs	161,565	13,831	175,396	226,113
Governance costs	21,619	-	21,619	20,646
	<u>249,948</u>	<u>25,450</u>	<u>275,398</u>	<u>318,349</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,636	3,636
Auditor's remuneration	6,960	5,800

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

12. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2022	2021
	£	£
Wages and salaries	566,204	663,989
Social security costs	48,982	58,333
Pension contributions	47,145	68,886
	<u>662,331</u>	<u>791,208</u>

The average monthly number of employees during the year was 21 (2021: 25).

The average number of full-time equivalent employees during the year was 18 (2021: 20).

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. STAFF COSTS - continued

The key management personnel of the charity comprise the trustees and other individuals as noted in the Reference and Administration section of the Trustees' Report. The total remuneration of the key management personnel, inclusive of pension and employer social security costs, was £66,995 (2021: £66,538).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	403,113	196,928	600,041
Charitable activities			
Supported Lodgings and Nightstop	768,409	123,375	891,784
Investment income	312	-	312
Total	<u>1,171,834</u>	<u>320,303</u>	<u>1,492,137</u>
EXPENDITURE ON			
Raising funds	85,929	-	85,929
Charitable activities			
Supported Lodgings and Nightstop	885,349	229,889	1,115,238
SASH Active	67,387	27,202	94,589
Total	<u>1,038,665</u>	<u>257,091</u>	<u>1,295,756</u>
NET INCOME	133,169	63,212	196,381
RECONCILIATION OF FUNDS			
Total funds brought forward	337,576	3,501	341,077
TOTAL FUNDS CARRIED FORWARD	<u><u>470,745</u></u>	<u><u>66,713</u></u>	<u><u>537,458</u></u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021 and 31 March 2022	<u>35,296</u>
DEPRECIATION	
At 1 April 2021	28,024
Charge for year	<u>3,636</u>
At 31 March 2022	<u>31,660</u>
NET BOOK VALUE	
At 31 March 2022	<u>3,636</u>
At 31 March 2021	<u>7,272</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	112,496	33,863
Accrued grant income	40,000	-
Prepayments	<u>7,869</u>	<u>10,961</u>
	<u>160,365</u>	<u>44,824</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	18,522	20,846
Social security and other taxes	11,863	14,527
Other creditors	91	101
Pension creditor	4,631	-
Accrued expenses	21,805	5,800
Deferred grant income	<u>16,250</u>	<u>11,075</u>
	<u>73,162</u>	<u>52,349</u>

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement of £5,175 from the prior year is reflected in current year income.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	<u>16,544</u>	<u>-</u>

18. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	443,146	243,866	687,012
Designated fund - Relton Trust	<u>27,599</u>	<u>(4,182)</u>	<u>23,417</u>
	470,745	239,684	710,429
Restricted funds			
Young People grants	2,504	(796)	1,708
Sirius Minerals Foundation	2,222	(2,222)	-
BBC Children in Need	11,943	(2,016)	9,927
Awards for All - The National Lottery	7,650	(7,650)	-
Nationwide Foundation	34,857	(15,333)	19,524
Miscellaneous grants and donations under £5,000	<u>7,537</u>	<u>(3,962)</u>	<u>3,575</u>
	66,713	(31,979)	34,734
TOTAL FUNDS	<u>537,458</u>	<u>207,705</u>	<u>745,163</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,168,249	(924,383)	243,866
Designated fund - Relton Trust	-	(4,182)	(4,182)
	<u>1,168,249</u>	<u>(928,565)</u>	<u>239,684</u>
Restricted funds			
The National Lottery - Reaching Communities	71,900	(71,900)	-
Young People grants	3,512	(4,308)	(796)
The Sir James Reckitt Charity	12,625	(12,625)	-
Sirius Minerals Foundation	-	(2,222)	(2,222)
The Sobell Foundation	10,000	(10,000)	-
BBC Children in Need	38,875	(40,891)	(2,016)
Ruby & Will George Trust	15,000	(15,000)	-
Awards for All - The National Lottery	-	(7,650)	(7,650)
Nationwide Foundation	-	(15,333)	(15,333)
Miscellaneous grants and donations under £5,000	25,343	(29,305)	(3,962)
	<u>177,255</u>	<u>(209,234)</u>	<u>(31,979)</u>
TOTAL FUNDS	<u>1,345,504</u>	<u>(1,137,799)</u>	<u>207,705</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	307,697	135,449	443,146
Designated fund - Relton Trust	29,879	(2,280)	27,599
	<u>337,576</u>	<u>133,169</u>	<u>470,745</u>
Restricted funds			
Young People grants	3,501	(997)	2,504
Sirius Minerals Foundation	-	2,222	2,222
BBC Children in Need	-	11,943	11,943
Awards for All - The National Lottery	-	7,650	7,650
Nationwide Foundation	-	34,857	34,857
Miscellaneous grants and donations under £5,000	-	7,537	7,537
	<u>3,501</u>	<u>63,212</u>	<u>66,713</u>
TOTAL FUNDS	<u>341,077</u>	<u>196,381</u>	<u>537,458</u>

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,171,834	(1,036,385)	135,449
Designated fund - Relton Trust	-	(2,280)	(2,280)
	<u>1,171,834</u>	<u>(1,038,665)</u>	<u>133,169</u>
Restricted funds			
The National Lottery - Reaching Communities	123,375	(123,375)	-
Evan Cornish Foundation	8,400	(8,400)	-
Young People grants	6,790	(7,787)	(997)
Ed De Nunzio Charitable Trust	5,000	(5,000)	-
The Charity of Jane Wright	5,000	(5,000)	-
The Joseph Rowntree Foundation	6,303	(6,303)	-
Sirius Minerals Foundation	8,563	(6,341)	2,222
The Sobell Foundation	10,000	(10,000)	-
The Wilfred Jackson Ward Trust	5,000	(5,000)	-
BBC Children in Need	39,095	(27,152)	11,943
Ruby & Will George Trust	10,000	(10,000)	-
Awards for All - The National Lottery	7,650	-	7,650
Homeless Link - MHCLG COVID19	19,745	(19,745)	-
Nationwide Foundation	34,857	-	34,857
Miscellaneous grants and donations under £5,000	30,525	(22,988)	7,537
	<u>320,303</u>	<u>(257,091)</u>	<u>63,212</u>
TOTAL FUNDS	<u>1,492,137</u>	<u>(1,295,756)</u>	<u>196,381</u>

FUND DETAILSUnrestricted fund

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated fund

The Relton Trust was established by the Trustees in respect of a legacy of £53,865 from Geoffrey Relton, which was recognised in the accounting years ending 2010 and 2011. The designated fund is used to provide grants for young people to meet particular costs.

Restricted funds

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. The balances carried forward relate to funding which has not been utilised for the restricted purpose at the balance sheet date. It is anticipated that these restricted balances will be expended in full in the forthcoming financial year.

Major restricted grants recognised in the year include:

18. MOVEMENT IN FUNDS - continued

The National Lottery - Reaching Communities

Funding for the provision of services in the East Riding over a 3 year period.

Young People grants

Various grants received and administered by the charity, but to be used directly by a specified young person for a particular need. Primarily funded by the Buttle Trust and the Norman Collinson Charitable Trust.

The Sir James Reckitt Charity

Contribution towards costs in East Riding.

Ed De Nunzio Charitable Trust

Emergency funding.

Sirius Minerals Foundation

Funding towards external tuition costs.

The Sobell Foundation

Funding towards Supported Lodgings.

The Wilfred Jackson Ward Trust

Contribution towards staff costs in the Ryedale area.

BBC Children in Need

Three year grant to fund staff and activities for the SASH Active programme.

Ruby & Will George Trust

Funding towards the Nightstop project.

Charity of Jane Wright

Contribution towards costs in York.

Joseph Rowntree Foundation

Contribution towards young people in York.

Awards for All - The National Lottery

Funding towards mental health first aid training.

Homeless link MHCLG COVID19 Homelessness Response Fund

Emergency funding

Nationwide Foundation

Funding towards a project to support young people (16-25) who have faced homelessness and are now moving into their own home after SASH Supported Lodgings.

19. RELATED PARTY DISCLOSURES

Ruth Somerville, who was appointed Trustee on 5 May 2020, was also a host throughout the period. She received provider payments totalling £9,211 (2021: £6,087) from the charity for young people placed with her during the year. Her engagement as volunteer host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

Karen Wedgwood, who was appointed Trustee on 5 May 2020, was also a host during the period. She received provider payments totalling £907 (2021: £1,067) from the charity for young people placed with her during the year. Her engagement as volunteer host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

20. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £10.

SAFE AND SOUND HOMES

England & Wales - Charity number 1054890

Accounts

REGISTERED COMPANY NUMBER: 03179309 (England and Wales)
REGISTERED CHARITY NUMBER: 1054890

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
SAFE AND SOUND HOMES**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

SAFE AND SOUND HOMES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Trustees' Report	1 to 11
Report of the Independent Auditors	12 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 31

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Foreword

I am delighted, after a somewhat turbulent and unsettled year, as Chair of the SASH Trustee board to present our Annual Report and Accounts for 2020 - 2021. There is no disputing the impact of the COVID pandemic on the charity sector: yet I am heartened by the resolve of the team and am pleased to see SASH has continued to support those in need. SASH is a well regarded local charity in York, North Yorkshire and the East Riding and has done well to grow in visibility and increase support during the past 12 months.

We pride ourselves in providing an emergency Nightstop scheme, longer-term Supported Lodgings, and a Resettlement scheme. We have needed to adapt to new working practices and find fresh ways to reach the young people we help. This has included virtual support and online activities aimed at engaging those, who were for several months, confined to the homes of the hosts. All our accommodation has continued to be provided by our 'hosts', ordinary people who open up their homes and offer their spare room to help vulnerable 16-25 year olds who have nowhere else to go. Our sincere thanks to all of our wonderful hosts – they make our services possible. The effect of their generosity is twofold: the young person is not left to navigate the trauma of homelessness on their own, and they are cared for in a home environment - the best possible place for a young person who has been made homeless. I have also been heartened to hear from hosts who have benefitted greatly, during various lockdowns, from having the companionship of a young person which has given them fresh purpose.

We are increasingly reliant on our donors and we cannot underestimate the sterling work of our volunteers, fundraisers and other supporters. In a year which has seen conventional fundraising grind to a halt, I have been amazed and inspired by the ingenuity of SASH supporters on whom we rely more than ever to help raise the funds that we need to run our services. We are grateful to them for the important part they play in ensuring the safety and future prospects of our young people. This year has helped us to refocus and redirect our efforts more than ever towards our ultimate goal which is to 'Break the Cycle of Homelessness'.

I hope as you read this review you will appreciate the resilience of all those involved and celebrate the continued success of the charity. On behalf of all at SASH, thank you to everyone who helped us achieve this.



Tarnia Hudson
Chair

Directors' Report

The Trustees (who are also the Directors of the Charity for company law purposes, and whose details are shown in the reference and administrative section of this report) are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 31 March 2021.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Charity is a Public Benefit Entity.

Objectives and activities

In this report the Trustees of Safe and Sound Homes (SASH) look at what the charity has achieved and the outcomes of our work between April 2020 and March 2021. This report reviews our progress in relation to our charitable objects which are:

- The relief of poverty of persons aged between sixteen and twenty-five years in York, North Yorkshire and other areas in the North of England ("the area") who are homeless, in particular through the provision of emergency overnight accommodation;
- To promote and undertake such other charitable activities as are considered to be for the benefit of young homeless people in the Area.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system via an online database.

Beneficiaries of our Services

SASH's mission is to help young people avoid homelessness across North and East Yorkshire by offering a place to stay in the homes of volunteers, keeping them safe at a time of crisis. We support them to change their lives and build a positive future. Our ambition is that those we help never face homelessness again.

We do this by providing the following specialist services:

1. Nightstop – provides emergency accommodation for young people who have nowhere to stay that night. Nightstop hosts give young people a bed for the night in their own home along with a hot meal and a shower.
2. Supported Lodgings – provides a longer-term stay (up to 2 years) for young people who are unable to return home. The young person gets intensive support from their Support Worker and their host to help them to develop the knowledge and skills to live successful and independent lives.
3. Supported Lodgings for Unaccompanied Asylum-Seeking Children – as part of the Supported Lodgings service, SASH has specially trained hosts who provide long-term stays for Unaccompanied Asylum-Seeking Children alongside support from the SASH team.
4. SASH Active – is a programme of informal learning, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce the isolation that many experience due to their circumstances. Activities are broad including trips to the theatre and cinema, community volunteering, outdoor residential trips, sporting and physical activities and independent living skills.

In addition to our core services, we have specialist projects in specific geographical areas including the Resettlement Service delivered in East Riding and Floating Support in York.

Our services

A total of 244 young people were referred to SASH between April 2020 and March 2021 with a total of 340 referrals made across all services.

- 36 young people were referred to both Nightstop and Supported Lodgings
- 24 young people were referred to both Resettlement Project and Nightstop
- 5 young people were referred to Resettlement Project and Nightstop and Supported Lodgings (and another 3 who were referred to Supported Lodgings but not Nightstop)
- 29 young people were referred to Nightstop more than once during the year.

Nightstop

In 2020-21, Nightstop received 186 referrals and 128 young people were offered help. In total 790 safe nights were arranged. These numbers are down on the 2019-20 financial year with 238 referrals received, 169 offered help and 1,068 safe nights arranged. However, these outputs are not unexpected as the pandemic COVID-19 took hold in the UK prior to the new financial year and the country spending many months living under lockdown and other restrictions.

Despite these challenges, excellent outcomes continue to be achieved with 83% of Nightstop beneficiaries moving on to stable accommodation after a stay in Nightstop, just slightly down from 86% in 2019-20.

Supported Lodgings

In 2020-21, Supported Lodgings received 83 new referrals compared with 97 referrals on the previous year. There were 91 young people in placement for some or all of the year, with 35 moving on from the service during the year. The majority of young people were in placement for between 6-12 months. Over the course of the year, 14,569 nights of accommodation was provided for young people.

Similarly, like the Nightstop service, there were excellent outcomes achieved with 67% of young people moving onto stable accommodation following their stay, slightly down from 76% on the previous year. This reduction was in part due to the COVID-19 pandemic with some young people struggling to adapt to the restrictions and lockdown.

Of the young people supported during this financial year, 12 were unaccompanied asylum-seeking children and stayed with Hosts who received specific training to meet the needs of this vulnerable group.

Resettlement Service

The Resettlement Service is based within East Riding, working in partnership with the Hinge Centre in Bridlington and funded by the National Lottery Community Fund over a five-year period. In the 2020-21 financial year, 71 young people (2020: 72) were referred and given advice, and 51 (2020: 56) were resettled into accommodation through the service. Again, this is slightly down on the previous financial year which can be attributed to the COVID-19 pandemic.

In the next financial year, the grant that we receive from the National Lottery Community Fund is due to end (31st October 2021) so there will be a focus on developing a new bid to enable continued services delivery in the East Riding.

SASH Active

This programme of informal learning, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce the isolation that many experience due to their circumstances. Activities are broad including trips to the theatre and cinema, community volunteering, outdoor residential trips, sporting and physical activities and independent living skills.

For SASH Active activities in this financial year, the pandemic had the greatest impact as all activities prior to the pandemic had taken place face to face and in groups. The service quickly adapted, with the support of funders, to develop video resources on a variety of topics including arts and crafts, cooking, relationships and healthy minds. <https://www.sash-uk.org.uk/about/young-people-resources/>

COVID-19 Impact and Response

SASH's capability to deliver a complex and wide-ranging service was tested during the COVID-19 pandemic. All staff moved to home working prior to the Government's Stay at Home order to fully test the procedures. Support continued to be delivered to young people and hosts via video call, telephone and WhatsApp.

Whilst some hosts had to take a step back from hosting due to shielding guidance SASH adapted host training to enable the recruitment of new hosts during the pandemic.

SASH's approach to Nightstop placements during the early days of the pandemic were recognised and adopted as best practice by DePaul, the national membership body for Nightstop services.

At times of easing restrictions, SASH prioritised reinstating face to face support with young people and hosts by providing staff with clear COVID-secure procedures.

Financial Review

Income in 2020/21 decreased slightly to £1,492,137 (2020: £1,503,293). SASH receives income from contracts with local authorities for the provision of Nightstop and Supported Lodgings, and also raises voluntary funds from individuals, corporates, trusts, and other grant awarding bodies (the latter, £123,375 (2020: £93,233) shown in the SOFA as income from charitable activities). The fall in income from contracted services is occasioned by fewer bednights and a drop in the value of young persons' expenses reclaimed from local authorities. This fall has been offset to some extent by an increase in the income from fundraising £723,416 (2020: £714,842). Donations were affected by the pandemic but SASH was successful in applying for emergency COVID grants. In line with the accounting standard (FRS102), fundraising income includes £27,633 (2020: £Nil) from the government's Coronavirus Job Retention Scheme (i.e., furlough), the corresponding salary costs are included in direct costs.

Direct costs of providing contracted and added value services fell to £891,478 (2020: £929,271). This was mostly due to the activities of SASH Active being curtailed by the pandemic, but SASH has also worked to reduce the direct costs of contracted services. The full effect of the changes introduced during the year has been limited by one off costs of redundancy, and the inclusion of the salary costs of furloughed staff.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES									
	Notes	Fundraising		Contracted Services		SASH Active		TOTAL	
		£'000		£'000		£'000		£'000	
		2021	2020	2021	2020	2021	2020	2021	2020
INCOME									
Service contracts - local authorities	4			558	569			558	569
Grants from Reaching Communities and National Lottery *	4	123	93					123	93
Housing benefit and rent	4			211	219			211	219
Donations and legacies	2	572	621					572	621
Coronavirus Job Retention Scheme	2	28						28	0
Investment income	3	0	1					0	1
TOTAL INCOME		723	715	769	788			1,492	1,503
EXPENDITURE									
Direct costs of contracted and added value services	6			834	850	57	79	891	929
LOSS ON SERVICES AFTER DIRECT COSTS				(65)	(62)	(57)	(79)		
Cost of raising funds	5	86	95					86	95
Support costs: Management and overheads	6			281	296	38	41	319	337
NET INCOME/(LOSS)		637	620	(346)	(358)	(95)	(120)	196	142
USE OF FUNDRAISING INCOME									
Restricted income	17	(254)	(203)	227	172	27	31	0	0
Unrestricted income	17	(187)	(275)	119	186	68	89	0	0
NET INCOME/(LOSS) AFTER USE OF FUNDS		196	142	0	0	0	0	196	142

* reported as income from charitable activities

Support costs fell in the year to £318,349 (2020: £337,459), and as with direct costs the efficiencies introduced during the year will be more fully reflected in 2021/22. Savings in 2020/21 were limited by the retention of the interim chief executive in the first quarter and investments in the upgrade of IT facilities to better enable remote working during the pandemic and going forward.

Fundraising costs also made savings reducing to £85,929 (2020: £94,569). This means that for each pound spent £8 (2020: £7.52) was raised (including Reaching Communities and National Lottery and excluding Coronavirus Job Retention Scheme).

SASH remains crucially dependent upon income raised from voluntary sources to subsidise the cost of contracted and value-added services. As can be seen from the table below contracted income is insufficient to cover even the direct costs of providing those services to the minimum level. Fundraising enables SASH to cover the contracted income deficit and to deliver high quality value-added services.

At 31 March 2021 the surplus for the year was £196,381 (2020: £141,994). The surplus was made up of unrestricted funds £133,169 (2020: £139,318) and restricted funds of £63,212 (2020: £2,676). After bringing forward funds from previous years the reserves stand at £537,458 (2020: £341,077), of which unrestricted reserves are £470,745 (2020: £337,576).

SASH recognises the need to hold an adequate reserve for the purposes of meeting day-to-day working capital needs; to bridge any short-term funding gaps and to ensure an orderly winding up of the charity is achievable. SASH calculate that these needs are met by holding a minimum of £190k. In the current economic climate and as the economy emerges from the COVID-19 pandemic the Trustees see little prospect of contract values rising to fully cover the cost of providing quality services. Whilst measures to restructure, offer new value added services, and increase efficiency continue, the same economic pressures are increasing the challenges faced by fundraising. In these circumstances the Trustees believe that the current level of unrestricted reserves at £470,475 is appropriate to ensure that SASH can continue to meet the needs of young people facing homelessness.

Fundraising Review

In the year ending March 2021, we are pleased to report a strong performance from our Fundraising team, despite such a challenging fundraising climate due to the global pandemic. The total fundraised income was £600,041 (not including Reaching Communities contracted services), which accounted for 40% of the total charitable income achieved for the year 2020/21.

In April 2020 COVID-19 forced us into a national lockdown, which meant many face to face events and challenges had to be cancelled. The majority of our community fundraising support comes from community groups and connections within the hospitality industry, which was also hit hard by the pandemic.

The team acted quickly to look at other ways of fundraising including adopting a virtual approach to events, offering a virtual sleepout, run, cycle or walk (Lap of Yorkshire) and cheese and wine evenings. We focused on grant applications to charitable trusts and foundations and were successful in securing emergency funding that totalled just over £133,000.

Our Life after lockdown campaign attracted approximately £30,000 in donations and as a result further 'appeals' were developed including a virtual collection, and Christmas and winter appeals. Throughout the year we were supported by many individual supporters both regular and one-off donors, large and small businesses and various community groups who continue to be very generous. It is thanks to our donors and supporters that we were able to continue to support young people throughout the pandemic, not only with a safe place to stay but with additional support to help them develop new skills to build brighter futures.

Reporting requirements for charities that fundraise

All income generation activities are undertaken in compliance with the requirements of: the Fundraising Regulator; Charities Acts; Charity Commission regulations; HMRC regulations; the Gambling Act; local licensing laws, GDPR and Data Protection legislation. This list is not exhaustive.

We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice. We have policies and procedures in place to ensure that we are not unreasonably persistent in seeking donations. Supporters can 'opt out' of communication at any time and all staff are trained to ensure we do not place pressure on people to support. SASH does not take part in face-to-face or telephone fundraising.

During the year, SASH has not worked with any external professional fundraisers. SASH may from time-to-time work with a commercial business in return for an agreed donation. Such arrangements are covered by 'Commercial Participation'.

During the year ending 31 March 2021, we received no complaints relating to fundraising activity (2020: 0). Furthermore, we know of no failure by the charity or by a person acting on its behalf, to comply with fundraising standards.

Organisational Structure, Governance and Management

Governing Document

SASH is a registered charity governed by its Memorandum and Articles of Association dated 15 March 1996. The Articles were updated on 16 November 2009, 22 October 2012 and 18 October 2017.

The Articles of Association specify that the Management Committee shall have not less than five and not more than eleven members. At each Annual General Meeting one third of the members of the Management Committee are required to retire, though they may stand for re-election. The members of the Management Committee are the Trustees of the Charity and the Directors of the Company.

Company Status

SASH is a company limited by guarantee.

Governance

The trustees undertake periodic reviews of governance and these include skills audits for the current board. When a vacancy occurs on the trustee board it will be advertised via appropriate media, with an indication of the skills that are sought. Applicants are invited to apply by CV and covering letter with suitable candidates interviewed by the Chair and the CEO. A recommendation to appoint a suitable candidate will be put to the whole board for their approval.

New trustees are provided with a trustee handbook detailing their duties and setting out relevant policies and procedures. They are inducted through meetings with key staff and other board members. All trustees are provided with training on the role and responsibilities of charity trustees.

The Charity is managed by the Management Committee which meets at least four times per year. During this financial year, the Management Committee adapted the meetings in response to the pandemic by meeting more frequently and over Zoom. The Management Committee continue to assess the major strategic, business and operational risks which the charity faces and systems are in place to manage these risks.

Organisational Structure

Day to day operations are managed by the Chief Executive who was appointed by the Trustees and started the role in June 2020. The permanent Chief Executive replaced the outgoing Interim Chief Executive.

Trustees are responsible for setting the remuneration for the key management personnel (the Chief Executive) and this is done with reference to a well-established Job Evaluation system whereby job roles are assessed against a set of criteria, with the resulting 'score' indicating the appropriate point in the salary scale.

The Chief Executive is supported by an experienced management team incorporating a Finance Manager, Communications and Fundraising Manager and operational Project Managers.

Achievements and Performance

SASH has been in a period of significant organisational change, operating services during a global pandemic alongside a change to the charity's senior leadership with a new Chief Executive in post.

As for most charities, this year proved to be extremely challenging for SASH as we navigated service delivery whilst living through the COVID-19 pandemic. The impact of the pandemic has been far greater than the initial three-week 'Stay at Home' order issued by the Government on 23rd March 2020 and, even at the time of writing this report, we are still living with the virus, with upwards of 30,000 people being infected with Covid daily.

During the 2020-2021 reporting year, the charity's focus quickly shifted to how we could continue to place young people facing homelessness within the homes of our hosts, something which SASH has done for 25 years but never under these extreme circumstances. As an organisation, we had to navigate how we could continue to offer Nightstop, Supported Lodgings and UASC placements whilst national lockdown/restrictions were in place.

In the initial weeks of the pandemic and national lockdown, operational procedures were reviewed and revised to enable SASH to continue offering placements to young people already in service and to be able to offer new placements to those facing homelessness. This meant a move towards virtual support options and reinforcing the government's current guidance and changes. SASH's approach to Nightstop placements during the early days of the pandemic were recognised and adopted as best practice by DePaul, the national membership body for Nightstop services.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

In addition to adapting the operational delivery, focus was given to the amount of fundraised income that was required to deliver core services across the three geographical areas of York, North Yorkshire and the East Riding. This was recognised as a priority of the Trustees and Executive due to the challenging operating climate and anticipated impact on traditional fundraising streams for SASH such as challenge events, the annual Sleepout event and Sing for SASH which could not take place because of the national lockdown and restrictions on movement.

Whilst SASH were able to secure emergency COVID grant funding, SASH were facing a fundraising requirement of £530,000 per annum to continue delivery. To address this, an interim strategy, Fit for the Future was developed and implemented during this reporting year to act as SASH's COVID Recovery Plan.

This interim strategy was one of six objectives in this reporting year and despite the unprecedented challenges, we were able to make progress against these objectives which were:

- Implement the interim Fit for the Future Strategy which is part of our COVID recovery plan.
- Develop a new longer-term organisational strategy for 2021-2024 (this will include being tender ready for the North Yorkshire County Council and City of York Council anticipated contract tenders in the 2021-22 financial year).
- Improve our outcome measurement abilities with the introduction of a new outcome measurement tool.
- Get ready to be assessed for the Trusted Charity Mark.
- Increase the number of volunteer Hosts that we have available to offer more young people a safe place to stay.
- Develop our co-production work and seek to implement a trauma-informed approach to our work with young people.

SASH's progress during the 2020-21 reporting year can be summarised as follows:

Implement the interim Fit for the Future Strategy which is part of our COVID recovery plan

In October 2020, the interim Fit for the Future Strategy was introduced. This Strategy was developed with the aim of reducing the amount of funding that SASH is dependent upon to deliver existing services. The Strategy sought savings in three areas: resource efficiencies; changes to the employee's terms and conditions package and a restructure of the organisation's staffing structure. The implementation of these measures achieved a significant reduction in the amount that SASH relies on fundraising to deliver services.

Develop a new longer-term organisational strategy for 2021-2024 (this will include being tender ready for the North Yorkshire County Council and City of York Council anticipated contract tenders in the 2021-22 financial year)

The severity of the COVID-19 pandemic and the time spent living under restrictions, including Government Stay at Home Orders could not have been predicted at the start of the 2020-21 financial year. This has had an impact on the development of the new organisational strategy, with the Board and Executive focused on developing and implementing an interim strategy to make immediate savings as part of SASH's COVID-19 recovery plan rather than a longer-term strategy. The Fit for the Future Strategy was fully implemented in 2020-21 and as SASH moves into the new financial year (2021-22), focus will turn on developing a longer-term strategy for SASH for 2022-2025.

It is also anticipated that SASH will be in a competitive tendering process during the new financial year for the North Yorkshire County Council contract and the City of York Council contracts alongside a new grant bid to the National Lottery Community Fund to partially fund SASH's work in the East Riding.

Improve our outcome measurement abilities with the introduction of a new outcome measurement tool

In December 2020, SASH introduced the use of the Outcome Star developed by Triangle, with the intention to fully roll this tool out for Supported Lodgings and UASC placements and SASH Active activities. Triangle, describe

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

their Outcome Stars as *'holistic and empowering tools that are designed to meet the need for outcomes measurement whilst also improving keywork for service users, services and commissioners.'*

Prior to the implementation of the online Outcome Star system, SASH were utilising the Homelessness Outcome Star with young people. However, this was a paper-based system, making it difficult to produce outcome reports easily. SASH is now in the position to produce detailed outcome reports which have been fully integrated into SASH's internal and external reporting.

Get ready to be assessed for the Trusted Charity Mark

During this financial year, the NCVO, the charity infrastructure organisation which delivers the Trusted Charity Mark, announced that it would be withdrawing the quality mark. SASH is committed to demonstrating the quality of our work through a recognised quality mark and are currently exploring other options.

The quality of our Nightstop service is assessed every two years through our membership of the National Nightstop Network. The next assessment will take place in September 2021.

Increase the number of volunteer Hosts that we have available to offer more young people a safe place to stay

Recruiting new Hosts during the pandemic did prove challenging, as there was less appetite for people to open up their homes to strangers. However, SASH was still able to recruit and approve 16 new Host households during this reporting year.

We will continue to seek new Hosts across all our delivery areas in the next financial year.

Develop our co-production work and seek to implement a trauma-informed approach to our work with young people

SASH is committed to providing young people in our service with opportunities to have a meaningful voice in our current and future service delivery. Recent examples of their involvement include: 30 young people providing feedback on SASH Active activities for the summer holiday period; a virtual workshop to review the current referral and matching process for new Supported Lodgings placements and a questionnaire exploring the impact of COVID-19 on the young people in service, the data from which has been used in SASH's social media content and funding bids.

To build upon the work we have undertaken to involve young people in our service delivery, we are developing a co-production strategy, seeking to apply both the principles of Hart's Ladder of Children/Young People's Ladder of Participation and the importance of lived experience in our approach. Our intention with our co-production strategy is to have young people's voice embedded across the work of SASH.

Future Plans

Despite the challenges of the COVID-19 pandemic, SASH is ambitious for the future. The immediate priority for 2021-22, will be competitive tendering for the North Yorkshire County Council contract and developing a new bid for the Reaching Communities Fund programme by the National Lottery Community Fund to continue partially funding our work in the East riding.

Other priorities for the year will be:

- Reviewing SASH's vision, mission and values and developing and embedding an associated behavioural framework which will act as a golden thread throughout the organisation.
- Strengthening our operational delivery processes and procedures through a thorough review of current practice.
- Finalise the longer-term SASH Strategy for 2022-25.
- Strategic development of our human resource function with a focus on staff development.

**SAFE AND SOUND HOMES
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Reference and Administrative Details

Charity Name	Safe and Sound Homes
Working Name	SASH
Company Number	3179309
Charity Number	1054890

Members of the Management Committee

The Trustees and Directors are collectively known as the Management Committee, those who served during the year and to the date of this report were:

Barry Graham	Trustee	
James Henderson	Trustee	
	Vice Chair	From 20 October 2020
Tarnia Hudson	Chair	From 20 October 2020
Martin Jeffery	Treasurer	
Darren O'Connor	Trustee	Resigned 23 February 2021
Sue Thompson	Trustee	Chair until 20 October 2020
Ruth Somerville	Trustee	Appointed 5 May 2020
Karen Wedgwood	Trustee	Appointed 5 May 2020

Registered office and principal address

107-109 Walmgate, York, YO1 9UA

Interim Chief Executive

Alison Seabrooke (appointed 04.11.2019, resigned 19.06.2020)

Chief Executive

Philippa Robson (appointed 22.06.2020)

Bankers

Yorkshire Bank PLC, 46 Coney Street, YO1 9NQ

CAF Bank, 25 Kings Hill Avenue
West Malling, Kent ME19 4JQ

Auditors

UHY Calvert Smith LLP, Heritage House,
Murton Way, Osbaldwick, York YO19 5UW

Statement of Trustees' and Directors' responsibilities

Company and charity law requires the Directors and Trustees respectively to prepare financial statements which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those financial statements the Trustees and Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and applicable charity law. 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 or other irregularities.

Exemption

This report has been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

By order of the Board



T Hudson

Chair

9 November 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SAFE AND SOUND HOMES

Opinion

We have audited the financial statements of Safe and Sound Homes (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (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 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SAFE AND SOUND HOMES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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: Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SAFE AND SOUND HOMES**

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Harry Howley ACA MAAT (Senior Statutory Auditor)
for and on behalf of UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

Date: 15 November 2021.

SAFE AND SOUND HOMES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	403,113	196,928	600,041	620,970
Charitable activities					
Supported Lodgings and Nightstop	5	768,409	123,375	891,784	881,684
Investment income	4	312	-	312	639
Total		1,171,834	320,303	1,492,137	1,503,293
EXPENDITURE ON					
Raising funds	6	85,929	-	85,929	94,569
Charitable activities					
Supported Lodgings and Nightstop	7	885,349	229,889	1,115,238	1,146,417
SASH Active		67,387	27,202	94,589	120,313
Total		1,038,665	257,091	1,295,756	1,361,299
NET INCOME		133,169	63,212	196,381	141,994
RECONCILIATION OF FUNDS					
Total funds brought forward		337,576	3,501	341,077	199,083
TOTAL FUNDS CARRIED FORWARD		470,745	66,713	537,458	341,077

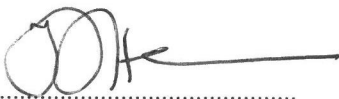
The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	7,272	-	7,272	-
CURRENT ASSETS					
Debtors	15	31,822	13,002	44,824	172,355
Cash at bank and in hand		<u>474,259</u>	<u>63,452</u>	<u>537,711</u>	<u>246,472</u>
		506,081	76,454	582,535	418,827
CREDITORS					
Amounts falling due within one year	16	(42,608)	(9,741)	(52,349)	(77,750)
		<u>463,473</u>	<u>66,713</u>	<u>530,186</u>	<u>341,077</u>
NET CURRENT ASSETS					
		<u>470,745</u>	<u>66,713</u>	<u>537,458</u>	<u>341,077</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>470,745</u>	<u>66,713</u>	<u>537,458</u>	<u>341,077</u>
NET ASSETS					
		<u>470,745</u>	<u>66,713</u>	<u>537,458</u>	<u>341,077</u>
FUNDS					
	18				
Unrestricted funds				470,745	337,576
Restricted funds				<u>66,713</u>	<u>3,501</u>
TOTAL FUNDS					
				<u>537,458</u>	<u>341,077</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9.11.2021 and were signed on its behalf by:



Tarnia Jane Hudson - Trustee



Martin Paul Jeffery - Trustee

The notes form part of these financial statements

SAFE AND SOUND HOMES

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>301,835</u>	<u>15,348</u>
Net cash provided by operating activities		<u>301,835</u>	<u>15,348</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(10,908)</u>	-
Interest received		<u>312</u>	<u>639</u>
Net cash (used in)/provided by investing activities		<u>(10,596)</u>	<u>639</u>
Change in cash and cash equivalents in the reporting period			
		<u>291,239</u>	<u>15,987</u>
Cash and cash equivalents at the beginning of the reporting period		<u>246,472</u>	<u>230,485</u>
Cash and cash equivalents at the end of the reporting period		<u>537,711</u>	<u>246,472</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	196,381	141,994
Adjustments for:		
Depreciation charges	3,636	-
Interest received	(312)	(639)
Decrease/(increase) in debtors	127,531	(132,506)
(Decrease)/increase in creditors	<u>(25,401)</u>	<u>6,499</u>
Net cash provided by operations	<u>301,835</u>	<u>15,348</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20	Cash flow	At 31/3/21
	£	£	£
Net cash			
Cash at bank and in hand	<u>246,472</u>	<u>291,239</u>	<u>537,711</u>
	<u>246,472</u>	<u>291,239</u>	<u>537,711</u>
Total	<u>246,472</u>	<u>291,239</u>	<u>537,711</u>

1. STATUTORY INFORMATION

The charity is a company limited by guarantee, incorporated in England & Wales. The company's registered office can be found on page 10 and details of the charity's operations and principal activities are given in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The directors and trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Significant judgements and estimates

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

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of supports costs as outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and performance related grants, and rent and housing benefit received in respect of Supported Lodgings. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated services are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services provided by hosts; further information about their contribution is provided in the Trustees' Report.

Government grants

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Support costs are allocated in proportion with the expected direct project worker time involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Tangible fixed assets costing more than £750 are capitalised and included at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity has financial assets and 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 with the exception, where applicable, of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**3. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Corporate fundraising	60,884	280,316
Community fundraising & donations	202,056	168,125
Grants	337,061	172,499
Membership subscriptions	40	30
	<u>600,041</u>	<u>620,970</u>

Grant funding of £337,061 has been recognised in the year; £196,928 being restricted (2020: £100,770), and £130,134 (2020: £71,729) for general purposes. Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 17.

Included within grant income above is £27,633 of monies claimed under the government Coronavirus Job Retention Scheme.

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>312</u>	<u>639</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Service contracts and grants	680,456	662,289
Housing benefit and rent	<u>211,328</u>	<u>219,395</u>
	<u>891,784</u>	<u>881,684</u>

Service contracts and grants includes amounts receivable under contracts with local authorities to deliver Nightstop and Supported Lodging services, and similar restricted grant funding of £123,375 (2020: £93,233) from the National Lottery, Reaching Communities to deliver services in the East Riding.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	78,560	83,332
Fundraising expenses	<u>7,369</u>	<u>11,237</u>
	<u>85,929</u>	<u>94,569</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Lodgings and Nightstop	834,454	280,784	1,115,238
SASH Active	<u>57,024</u>	<u>37,565</u>	<u>94,589</u>
	<u>891,478</u>	<u>318,349</u>	<u>1,209,827</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	538,538	541,940
Supported Lodging provider payments	270,300	293,050
Other project expenses	<u>82,640</u>	<u>94,281</u>
	<u>891,478</u>	<u>929,271</u>

9. SUPPORT COSTS

	Support costs £
Supported Lodgings and Nightstop	280,784
SASH Active	<u>37,565</u>
	<u>318,349</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

Support costs

			2021	2020
	Supported Lodgings and Nightstop £	SASH Active £	Total activities £	Total activities £
Office overheads	58,921	12,669	71,590	62,613
Management support costs	201,217	24,896	226,113	262,756
Governance costs	20,646	-	20,646	12,090
	<u>280,784</u>	<u>37,565</u>	<u>318,349</u>	<u>337,459</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	3,636	-
Auditor's remuneration	<u>5,800</u>	<u>5,118</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

12. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2021	2020
	£	£
Wages and salaries	663,989	651,374
Social security costs	58,333	56,675
Pension contributions	<u>68,886</u>	<u>54,199</u>
	<u>791,208</u>	<u>762,248</u>

The average monthly number of employees during the year was 25 (2020: 25).

The average number of full-time equivalent employees during the year was 20 (2020: 23).

12. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise the trustees and other individuals as noted in the Reference and Administration section of the Trustees' Report. The total remuneration of the key management personnel, inclusive of pension and employer social security costs, was £66,538 (2020: £73,639).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	517,850	103,120	620,970
Charitable activities			
Supported Lodgings and Nightstop	778,778	102,906	881,684
Investment income	639	-	639
Total	1,297,267	206,026	1,503,293
EXPENDITURE ON			
Raising funds	94,569	-	94,569
Charitable activities			
Supported Lodgings and Nightstop	974,684	171,733	1,146,417
SASH Active	88,696	31,617	120,313
Total	1,157,949	203,350	1,361,299
NET INCOME	139,318	2,676	141,994
RECONCILIATION OF FUNDS			
Total funds brought forward	198,258	825	199,083
TOTAL FUNDS CARRIED FORWARD	337,576	3,501	341,077

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020	24,388
Additions	<u>10,908</u>
At 31 March 2021	<u>35,296</u>
DEPRECIATION	
At 1 April 2020	24,388
Charge for year	<u>3,636</u>
At 31 March 2021	<u>28,024</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>7,272</u></u>
At 31 March 2020	<u><u>-</u></u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	33,863	61,861
Accrued grant income	-	100,000
Prepayments	<u>10,961</u>	<u>10,494</u>
	<u><u>44,824</u></u>	<u><u>172,355</u></u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	20,846	30,235
Social security and other taxes	14,527	15,454
Other creditors	101	323
Pension creditor	-	7,175
Accrued expenses	5,800	5,040
Deferred grant income	<u>11,075</u>	<u>19,523</u>
	<u><u>52,349</u></u>	<u><u>77,750</u></u>

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement of £8,448 from the prior year is reflected in current year income.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	<u>-</u>	<u>6,000</u>

18. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	307,697	135,449	443,146
Designated fund - Relton Trust	<u>29,879</u>	<u>(2,280)</u>	<u>27,599</u>
	337,576	133,169	470,745
Restricted funds			
Young People grants	3,501	(997)	2,504
Sirius Minerals Foundation	-	2,222	2,222
BBC Children in Need	-	11,943	11,943
Awards for All - The National Lottery	-	7,650	7,650
Nationwide Foundation	-	34,857	34,857
Miscellaneous grants and donations under £5,000	<u>-</u>	<u>7,537</u>	<u>7,537</u>
	<u>3,501</u>	<u>63,212</u>	<u>66,713</u>
TOTAL FUNDS	<u>341,077</u>	<u>196,381</u>	<u>537,458</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,171,834	(1,036,385)	135,449
Designated fund - Relton Trust	-	(2,280)	(2,280)
	<u>1,171,834</u>	<u>(1,038,665)</u>	<u>133,169</u>
Restricted funds			
The National Lottery - Reaching Communities	123,375	(123,375)	-
Evan Cornish Foundation	8,400	(8,400)	-
Young People grants	6,790	(7,787)	(997)
Ed De Nunzio Charitable Trust	5,000	(5,000)	-
The Charity of Jane Wright	5,000	(5,000)	-
The Joseph Rowntree Foundation	6,303	(6,303)	-
Sirius Minerals Foundation	8,563	(6,341)	2,222
The Sobell Foundation	10,000	(10,000)	-
The Wilfred Jackson Ward Trust	5,000	(5,000)	-
BBC Children in Need	39,095	(27,152)	11,943
Ruby & Will George Trust	10,000	(10,000)	-
Awards for All - The National Lottery	7,650	-	7,650
Homeless Link - MHCLG COVID19	19,745	(19,745)	-
Nationwide Foundation	34,857	-	34,857
Miscellaneous grants and donations under £5,000	<u>30,525</u>	<u>(22,988)</u>	<u>7,537</u>
	<u>320,303</u>	<u>(257,091)</u>	<u>63,212</u>
TOTAL FUNDS	<u><u>1,492,137</u></u>	<u><u>(1,295,756)</u></u>	<u><u>196,381</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	164,979	142,718	307,697
Designated fund - Relton Trust	<u>33,279</u>	<u>(3,400)</u>	<u>29,879</u>
	198,258	139,318	337,576
Restricted funds			
Young People grants	753	2,748	3,501
York Dungeon - Emergency Fund	<u>72</u>	<u>(72)</u>	<u>-</u>
	<u>825</u>	<u>2,676</u>	<u>3,501</u>
TOTAL FUNDS	<u><u>199,083</u></u>	<u><u>141,994</u></u>	<u><u>341,077</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021.

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,297,267	(1,154,549)	142,718
Designated fund - Relton Trust	-	(3,400)	(3,400)
	<u>1,297,267</u>	<u>(1,157,949)</u>	<u>139,318</u>
Restricted funds			
The National Lottery - Reaching Communities	93,232	(93,232)	-
Evan Cornish Foundation	9,300	(9,300)	-
Young People grants	5,154	(2,406)	2,748
Ed De Nunzio Charitable Trust	10,885	(10,885)	-
The Fernhurst Trust	5,000	(5,000)	-
Sir George Martin Trust	1,500	(1,500)	-
Sirius Minerals Foundation	3,937	(3,937)	-
York Dungeon - Emergency Fund	-	(72)	(72)
The Sobell Foundation	10,000	(10,000)	-
The Wilfred Jackson Ward Trust	6,000	(6,000)	-
BBC Children in Need	11,377	(11,377)	-
Grantscape	5,736	(5,736)	-
Ruby & Will George Trust	15,000	(15,000)	-
Shears Foundation	5,000	(5,000)	-
Miscellaneous grants and donations under £5,000	<u>23,905</u>	<u>(23,905)</u>	<u>-</u>
	<u>206,026</u>	<u>(203,350)</u>	<u>2,676</u>
TOTAL FUNDS	<u><u>1,503,293</u></u>	<u><u>(1,361,299)</u></u>	<u><u>141,994</u></u>

FUND DETAILS**Unrestricted fund**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. During the year the charity received an unrestricted grant from the Masonic Charitable Foundation.

Masonic Charitable Foundation

Emergency funding to deliver services throughout COVID-19.

Designated fund

The Relton Trust was established by the Trustees in respect of a legacy of £53,865 from Geoffrey Relton, which was recognised in the accounting years ending 2010 and 2011. The designated fund is used to provide grants for young people to meet particular costs.

Restricted funds

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

18. **MOVEMENT IN FUNDS - continued**

The notes above set out the restricted grants received and utilised in this and the prior year. The balances carried forward relate to funding which has not been utilised for the restricted purpose at the balance sheet date. It is anticipated that these restricted balances will be expended in full in the forthcoming financial year.

Major restricted grants recognised in the year include:

The National Lottery - Reaching Communities

Funding for the provision of services in the East Riding over a 5 year period. Additional uplift in funding to deliver SASH services due to COVID-19.

Evan Cornish Foundation

Contribution towards the Nightstop service.

Young People grants

Various grants received and administered by the charity, but to be used directly by a specified young person for a particular need. Primarily funded by the Buttle Trust and the Norman Collinson Charitable Trust.

Ed De Nunzio Charitable Trust

Emergency funding.

Sirius Minerals Foundation

Funding towards external tuition costs.

The Sobell Foundation

Funding towards Supported Lodgings.

The Wilfred Jackson Ward Trust

Contribution towards staff costs in the Ryedale area.

BBC Children in Need

Three year grant to fund staff and activities for the SASH Active programme.

Ruby & Will George Trust

Funding towards the Nightstop project.

Charity of Jane Wright

Contribution towards costs in York.

Joseph Rowntree Housing Trust

Contribution towards young people in York.

Awards for All - The National Lottery

Funding towards mental health first aid training.

Homeless link MHCLG COVID19 Homelessness Response Fund

Emergency funding

Nationwide Foundation

Funding towards a project to support young people (16-25) who have faced homelessness and are now moving into their own home after SASH Supported Lodgings.

18. MOVEMENT IN FUNDS - continued

Bettys and Taylors Family Fund

Funding to help vulnerable young people in Scarborough.

Tribune Trust

Contribution towards Nightstop provision in East Riding.

19. RELATED PARTY DISCLOSURES

Ruth Somerville, who was appointed Trustee on 5 May 2020, was also a host throughout the period. She received provider payments totalling £6,087 (2020: £2,804) from the charity for young people placed with her during the year. Her engagement as volunteer host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

Karen Wedgwood, who was appointed Trustee on 5 May 2020, was also a host during the period. She received provider payments totalling £1,067 from the charity for young people placed with her during the year. Her engagement as volunteer host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

20. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £10.