

Charity registration number 1102988

Company registration number 04837650 (England and Wales)

GLOUCESTERSHIRE NIGHTSTOP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

GLoucestershire Nightstop

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Wilmott	
	J Roberts	
	P Hooper	
	B Whitaker	(Appointed 17 May 2022)
	M Crane	(Appointed 17 May 2022)
	Z. Arnold	(Appointed 17 May 2022)
Secretary	H O'Halloran	
Charity number	1102988	
Company number	04837650	
Registered office	Morroway House Station Road Gloucester Gloucestershire GL1 1DW	
Independent examiner	Nicholas J Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

GLOUCESTERSHIRE NIGHTSTOP

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GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's principal activity as set out in the objects contained in the Memorandum of Association is to promote all or any charitable purpose for the benefit of young homeless people within the area of benefit, and in particular:

The relief of young persons aged between 16 and 25 years who are homeless, through promoting and supporting the provision of emergency accommodation in the homes of volunteers; and

By education, training and otherwise to advance the awareness of members of the public into the experiences and needs of young homeless people.

The charity is registered under the Charities Act 1960. On 18 July 2003 the company assumed the assets and liabilities of its predecessor body, Gloucester, Forest and Stroud Nightstop (a registered charity), and is affiliated to Depaul Nightstop UK.

For almost 20 years, we have championed bespoke housing and support models to help young people aged 16-25 in Gloucestershire avoid, resolve, and move on from homelessness and safely transition to adulthood. We help them to build better futures.

Historically we have primarily arranged temporary and emergency accommodation for young homeless people in the homes of trained and vetted individuals (or hosts): it is a community response to a community issue.

Since starting out providing emergency accommodation – one night at a time – in 2003, our work with young people has become much more holistic and our intervention now supports young people from becoming homeless. In recent years we have grown our impact to help more than 100 young people a year and provide more than 800 safe nights.

Gloucestershire Nightstop works closely with other organisations to ensure that young people break free from the cycle of homelessness at the earliest opportunity.

We are proud of the part we have played in giving homeless young people a future. But now we face new and even greater challenges. More than 100,000 young people in England approach their Local Authority every year because they are homeless or at risk. In Gloucestershire alone, more than 800 young people are consistently at risk each year according to Centrepoin's annual freedom of information data. Gloucestershire Nightstop is needed more than ever before.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

Each year we produce and approve a service delivery plan for the next 12 months supported by a comprehensive financial budget.

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

The focus of our work

Our main objectives for the year continued to be the promotion and prevention of homelessness and rough sleeping in young people aged 16-25. The strategies we used to meet these objectives included:

Providing a range of services which are reflective of relevant quality standards and address the potential problems related to homeless young people.

Focussing upon the needs of young people who are homeless, including practical, emotional needs and life skills.

Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of its client population.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Since March 2020, the Covid-19 pandemic has significantly impacted every activity of Gloucestershire Nightstop with regard to all our stakeholders. We have had to constantly adapt to the ever-changing Government rules together with public sentiment and confidence, and the make sure we keep everyone (young persons, volunteers, and staff) as safe as possible based upon the risks assessment levels at different times.

The ongoing situation regarding the Covid-19 pandemic has been an uncertain time for us all, but particularly for our service users who are young, vulnerable, have limited or no family support and are homeless or in insecure accommodation. Our services have slowly returned to the "new normal" during the year, however the Nightstop services are yet to return to pre pandemic levels although we are sure that the needs of young people will exceed these going forward due to the impact of the pandemic.

The number of young people referred to Gloucestershire Nightstop in the year was 57, with 29 of these young people being offered a place on Nightstop. Of the 28 not offered, 11 did not need a place, 10 presented too high a risk and 3 we were unable to support due to no hosts being available. In the last year, our Nightstop service offered 281 bed nights with the longest stay for a young person was 54 bed nights with an average of 16.5 bed nights per young person offered a place. 64% of young people moved on to supported accommodation, 24% to friends or family and 12% rented a room. Due to the pandemic we continued to have very few active volunteer hosts and volunteer drivers, however we expect these volunteer numbers to significantly increase as inactive hosts become active again and through the recruitment of new volunteers.

Gloucestershire Nightstop continues to be the only organisation providing emergency accommodation available to all young people aged 16-25 in every district in Gloucestershire, as well as the only on-the-day provider in every district.

Our Nightstop staff have been extremely resilient throughout this difficult year, with a mixture of office and home working, alongside being as flexible as possible for the young people we provide services to. The year has seen significant change in our staffing. Towards the start of the year Johanna Stenner, our Advice and Support Co-ordinator, retired and Ashleigh Pritchard, our Duty and Support Worker moved on to further her career. We have recruited a new team under Elaine Pearson-Scott's management as follows; Richard Lodder - Volunteer Manager, Keesha Carpenter - Advice & Support Worker, Michelle Lavis - Administrator and Amber Davidson – Duty Officer. And we expect this to grow as we develop more services and support more young persons. Our staff continue to be assisted by placement students, who gain valuable hands-on experience during their stays with us. In order to build our new befriending service Larissa Mabika has joined us on a part time basis as Youth Peer Support.

Training figures prominently in the working life of Gloucestershire Nightstop. Staff are all encouraged to maintain their skill sets through individual budgets that renew annually. This theme carries through to the volunteers who provide so much support to the staff and young people alike.

Training for hosts and other volunteers starts with induction and is ongoing through our annual appraisal process. Core training provides volunteers with the skills to manage their roles working alongside young people and wherever possible we try and offer out additional training that may be useful.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

The picture for homelessness and services working within the field changes rapidly both at the local and national level. Through the provision of effective training, we can ensure that all stakeholders within Gloucestershire Nightstop are able to best support those young people who come to us.

Towards the end of the previous year we commenced with a new pilot project that aims to provide a stepping stone to independence for young homeless persons; offering a longer term, safe and supported environment in the homes of Host Volunteers. Hosts could be single, a couple, or live in a family environment with children or relatives. We have called this Project the "Stenner Project" and this provision of longer term accommodation is sometimes referred to as Supported Lodgings in other organisations. We received funding from the Freemasons to run the pilot which was aimed at young people between 16 and 25 who were engaged in or working towards some form of positive activity; training, education or work. They will be expected to engage fully with their agreed support plan.

Gloucestershire Nightstop provides a unique service offering emergency accommodation on a night-by night basis in the homes of volunteers. Young People stay between 1 night and 6 months: some return home, others work with the team to access appropriate settled accommodation. Housing options for young people are limited to supported housing (hostel accommodation) or independence. Many young people say they would like to live independently but often lack the skills, experience, and confidence to do so. Our longer term accommodation solution can provide the interim step needed to achieve this. It will provide a safe home with additional support from a trained and committed Host.

Due to Covid restrictions we have seen a decrease in the number of Nightstop Hosts available alongside increased risks attached to movement between Hosts, therefore it seems an appropriate time to develop longer term placements.

We are mindful, as an organisation, of the changing landscape of services for young people. Covid 19 has shed the spotlight on their vulnerabilities. Our position has begun to be tested in more than one way. We need to be flexible and responsive in terms of the effect of Covid on service delivery and development needs to meet the ongoing and changing needs of young homeless young people which has been happening for some time which is set to grow as a result of Covid.

This changing landscape has led us to develop two new services which will be launched in the new year; Befriending and Daystop.

Befriending can make a real difference to young people who, often at a time of transition or change, find that they need the dedicated support of another person to help them navigate their way through. Befriending involves the development of a relationship in which one person, who is not a family member or close friend, gives time to support and encourage another to make changes in their life. Befriending support aim is to build supportive relationships over time and can include social elements within it. Befriending tends to develop a more informal, supportive relationships, often over a longer period of time than time limited goals of a mentoring relationship. Our email platform allows young people to communicate needs and feelings at as and when they need and know that a response will not be far away. The befriender controls when and how they use the service. Each relationship is effectively a union of what the befriender needs and that which a befriender can offer.

While Gloucestershire Nightstop has always tried to provide a space for young people during the day with a computer to access job searches, educational applications, housing applications and other services, alongside our advice and support service. Our current premises is inadequate as it has only a small office room specifically for young people. The Pandemic heightened the need for a true daystop service. During lockdowns we had to ask hosts to allow young people to stay in their homes during the day. The new Daystop service aims to balance meeting the needs of the young people for such a service, with empowering others who can support good outcomes to maintain their role within the young person life and fostering independence.

Daystop is part of our evolving wrap around service, targeted at early intervention, emergency accommodation provision, longer term accommodation, befriending and advice and support. Daystop would enable us to provide a comprehensive 24-hour service to young people at risk of rough sleeping.

GLoucestershire Nightstop

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Daystop at Gloucestershire Nightstop will be managed through a centrally based hub and will provide a warm safe space for young people to relax, use washroom and laundry facilities, and access support, advice, befriending, training, wellbeing and enrichment activities during the day. We have sourced a new premises which will combine office space alongside the space needed to operate Daystop successfully, with the aim to move in Summer 2022.

Activities will be delivered in collaboration with local partners and include but are not limited to engagement activities that develop trust, education and skills for work, life skills, mental health & wellbeing activities and enrichment activities. We work with young people to support them with moving on, identifying permanent accommodation opportunities as well as work and training/educational opportunities. Daystop would expand this support providing Gloucestershire Nightstop with a space to work on a small group and 1 to 1 basis with our young people. By providing young people with these spaces, they will be better equipped to develop the necessary skills to achieve a life changing outcome.

As always, the work of the organisation can only be achieved by people working together at all levels. Within the organization we are fortunate to have excellent staff, outstanding volunteers and experienced Trustees all of whom contribute to the ongoing success of Gloucestershire Nightstop. Finally, special thanks go to our amazing hosting households, who deliver the real benefits of Nightstop every time they open their homes and their hearts to a needy young person, a stranger, and without whom there would be no Gloucestershire Nightstop.

Financial review

Last year the Covid-19 pandemic resulted in a shut down of services and resulting spend for Gloucestershire Nightstop. From the beginning of this year we have rebuilt the services and the team of staff to deliver those services. Thus expenses have increased month on month as staff have been recruited and more services have been delivered. Overall during the year we spent £173,435 against a budget of £185,000 due to services being delivered later than expected due to the Covid-19 pandemic.

The budgeted annual costs for the year ended 31 March 2023 for operating the current Trustee approved charitable activities is circa £289,000, which is an increase of £104,000 over the previous budget. This assumes that we deliver Daystop and Befriending services.

During the year there was some success in raising funds, to both ensure the core charitable activities can continue to be provided and that Daystop (£56,500 from Gloucestershire Clinical Commissioning Group) and Befriending (£10,140 from the charitable activities of GCHQ) services can be launched. We received a grant of £10,000 from The National Lottery Community Fund to strengthen our 24 hour support for hosts. We continue to receive funding from only three of the six District Councils amounting to £15,000 per year.

The Trustees when considering the annual budget and level of reserves decide to set up two designated funds; firstly, for the refurbishment of the new premises of £20,000 and secondly to operate the Stenner Project for the next twelve months of £10,000. The total reserves at 31 March 2022 are £263,151 split between restricted funds of £87,709, designated funds of £30,000 and unrestricted funds of £145,442.

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. They are committed to generating sufficient reserves to support current organisational activities/ growth and to provide a financial cushion against risk and future uncertainties. The trustees consider that, given the nature of the charity's work, the level of reserves excluding restricted funds and associated costs should be between six and nine months' expenditure at any one time plus any closure costs. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

On this basis of the reserves held at the time of approving these financial statements the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next twelve months, however it will need to secure more funding to ensure the delivery of services for future years.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H O'Halloran	(Resigned 20 July 2022)
T Wilmott	
S Watts	(Resigned 22 March 2022)
J Roberts	
P Hooper	
B Whitaker	(Appointed 17 May 2022)
M Crane	(Appointed 17 May 2022)
Z. Arnold	(Appointed 17 May 2022)

Statement of trustees' responsibilities

The trustees, who are also the directors of Gloucestershire Nightstop for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

P Hooper

Trustee

Dated: 25 July 2022

GLOUCESTERSHIRE NIGHTSTOP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTERSHIRE NIGHTSTOP

I report to the trustees on my examination of the financial statements of Gloucestershire Nightstop (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Nicholas J Bishop FCCA ACA

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

Dated: 25 July 2022

GLOUCESTERSHIRE NIGHTSTOP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	58,939	78,090	137,029	92,352	145,568
Investments	4	42	-	42	122	122
Total income		58,981	78,090	137,071	92,474	145,690
Expenditure on:						
Charitable activities	5	101,291	50,725	152,016	74,623	108,496
Other	8	17,712	3,707	21,419	7,442	13,090
Total expenditure		119,003	54,432	173,435	82,065	121,586
Net (expenditure)/income for the year/ Net movement in funds		(60,022)	23,658	(36,364)	10,409	24,104
Fund balances at 1 April 2021		235,464	64,051	299,515	225,055	275,411
Fund balances at 31 March 2022		175,442	87,709	263,151	64,051	299,515

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

All income and expenditure derive from continuing activities.

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

GLOUCESTERSHIRE NIGHTSTOP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	9	1,431		3,861	
Cash at bank and in hand		264,232		298,173	
		<u>265,663</u>		<u>302,034</u>	
Creditors: amounts falling due within one year	10	(2,512)		(2,519)	
Net current assets			263,151		299,515
Income funds					
Restricted funds	11		87,709		64,051
<u>Unrestricted funds</u>					
Designated funds	12	30,000		-	
General unrestricted funds		145,442		235,464	
		<u>175,442</u>		<u>235,464</u>	
			263,151		299,515

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

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

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

The financial statements were approved by the Trustees on 25 July 2022

P Hooper
Trustee

Company Registration No. 04837650

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Gloucestershire Nightstop is a private company limited by guarantee incorporated in England and Wales. The registered office is Morroway House, Station Road, Gloucester, Gloucestershire, GL1 1DW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next twelve months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations, grants & gifts	43,439	78,090	121,529	69,547	50,812	120,359
Local authority grants	15,500	-	15,500	17,500	-	17,500
Job Retention grant	-	-	-	5,305	2,404	7,709
	<u>58,939</u>	<u>78,090</u>	<u>137,029</u>	<u>92,352</u>	<u>53,216</u>	<u>145,568</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>42</u>	<u>122</u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Services & support costs 2022 £	Services & support costs 2021 £
Staff costs	123,512	87,018
Client expenses	7,284	2,101
Volunteer expenses	6,184	7,513
Affiliation fees and CRB checks	439	39
Rent and rates	8,049	8,738
Support costs - other	3,198	3,073
Support costs - training	3,350	14
	<u>152,016</u>	<u>108,496</u>
	<u>152,016</u>	<u>108,496</u>
Analysis by fund		
Unrestricted funds	101,291	74,623
Restricted funds	50,725	33,873
	<u>152,016</u>	<u>108,496</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Co-ordinators and admin staff	<u>6</u>	<u>4</u>

Employment costs

	2022 £	2021 £
Wages and salaries	<u>123,512</u>	<u>87,018</u>

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

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Other

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022 £	2021 £
Net loss on disposal of tangible fixed assets	-	-	-	1
Accountancy & bookkeeping /consultancy fees	12,879	2,940	15,819	5,928
Staff travel, recruitment and equipment	4,833	767	5,600	7,161
	<u>17,712</u>	<u>3,707</u>	<u>21,419</u>	<u>13,090</u>
For the year ended 31 March 2021	<u>7,442</u>	<u>5,648</u>		<u>13,090</u>

The independent examiner received £1,620 (2020: £1,620) for the independent examination of the financial statements.

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	-	700
Prepayments and accrued income	1,431	3,161
	<u>1,431</u>	<u>3,861</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,512</u>	<u>2,519</u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Juliets Purse	30,867	-	(236)	30,631	250	(783)	30,098
Other funds	16,002	-	(12,752)	3,250	11,200	(14,450)	-
Direct Relief	250	-	(250)	-	-	-	-
Host Development	3,237	-	(3,237)	-	-	-	-
Stenner Project	-	53,216	(23,046)	30,170	-	(30,170)	-
Young People	-	-	-	-	10,140	(9,029)	1,111
Daystop	-	-	-	-	56,500	-	56,500
	<u>50,356</u>	<u>53,216</u>	<u>(39,521)</u>	<u>64,051</u>	<u>78,090</u>	<u>(54,432)</u>	<u>87,709</u>

Juliets Purse is a legacy received some years ago to help young people 16-25 experiencing and at risk of homelessness through small, quick grants of up to £500 that help people access accommodation or prevent eviction. The Trustees expect the legacy will be utilised over a number of years.

Towards the end of the previous year we commenced with a new pilot project that aims to provide a stepping stone to independence for young homeless persons; offering a longer term, safe and supported environment in the homes of Host Volunteers. We have called this Project the "Stenner Project" and this provision of longer term accommodation is sometimes referred to a Supported Lodgings in other organisations.

Daystop is part of our evolving wrap around service, targeted at early intervention, emergency accommodation provision, longer term accommodation, befriending and advice and support. Daystop would enable us to provide a comprehensive 24-hour service to young people at risk of rough sleeping.

Befriending/Young People involves the development of a relationship in which one person, who is not a family member or close friend, gives time to support and encourage another to make changes in their life. Befriending support aim is to build supportive relationships over time and can include social elements within it.

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Transfers	Balance at
	Incoming resources	Balance at 1 April 2021		31 March 2022
	£	£	£	£
Stenner Project	-	-	10,000	10,000
Relocation/Refurb costs	-	-	20,000	20,000
	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Current assets/ (liabilities)	175,442	87,709	263,151	235,464	64,051	299,515
	<u>175,442</u>	<u>87,709</u>	<u>263,151</u>	<u>235,464</u>	<u>64,051</u>	<u>299,515</u>
	<u>175,442</u>	<u>87,709</u>	<u>263,151</u>	<u>235,464</u>	<u>64,051</u>	<u>299,515</u>

14 Related party transactions

During the year under review P. Hooper made a monthly donation to the charity that totalled £30,000 (2021 - £15,000).