

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 2024

GLOUCESTERSHIRE NIGHTSTOP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Z Arnold	
	C Lucas-Mouat	(Appointed 25 April 2023)
	P Le Rolland	(Appointed 29 August 2023)
	R Cox	(Appointed 18 December 2023)
	K Coventry	(Appointed 26 June 2023)
Charity number	1102988	
Company number	04837650	
Registered office	13 Ladybellegate Street Gloucester GL1 2HN	
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

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

Chair's Report

I had the honour to be appointed as Chair from the 1 September 2023. I joined an organisation that is totally clear on its remit and focus: the young homeless people in Gloucestershire. It was also visibly focused on changing the situations that cause homelessness and had invested in a significant research project that continued throughout this year. The report will be available in early 2024-25 and will be vital in determining how best Gloucestershire Nightstop can work with other organisations to meet the needs but also contribute to prevention, some early messages are included in this report.

The post-pandemic period is over and the demand on our services have increased as the long-term impacts of the pandemic surface. The detail set out in this report clearly shows that demands on our organisation have increased, not just in numbers but the complexity of needs for every individual has risen significantly. It is thanks to our incredible employees, our volunteers and trustees that many young people have been helped and supported. New services have been successfully embedded into our offer such as Day Stop, to the benefit of younger people who can be at risk during the day.

Pressures on meeting these needs have increased whilst the challenges of getting funding have also gone up. The grants and funding we have received during this year have been essential to our work and our developments. More work in greater partnerships and more collaborative work will be a key theme for the next few years.

The Board of Trustees already had skilled and knowledgeable people in place but we have recruited new trustees including those with senior managerial experience and have appointed a treasurer trustee. In 2023-24 we started on a full review of our governance, including a significant review of all policies and procedures and systems. DePaul accreditation was confirmed during the year. We also started a review of our Articles and will be finalising that work for submission to the Charity Commission in 2024-25.

Chair

Date: 4 September 2024

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 135,000 young people in England approach their Local Authority last year because they are homeless or at risk. In Gloucestershire alone information from Centrepoint's databank show 696 young people, only 79 of these young people were accepted as statutory homeless.

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 2024

Strategy 2023-6

Gloucestershire Nightstop's Strategic Plan for 2023-6, sets out the way we will approach our work and develop the organisation and service provision over the next 3 years to ensure organisation growth and sustainability. It is founded on a vision that encapsulates our core purpose and values – building on our existing strengths as well as addressing challenges and risks.

The way in which we approach this period is vital to the long-term future of our charity. We have a duty to those that benefit from our services – past, present, and future – to ensure that we do the very best that we can for them, and we have a duty to our loyal supporters to ensure that we extract the maximum value we can from every penny they grant us. It sees us focusing our energies in the areas that really matter to our beneficiaries, namely young people in Gloucestershire, allowing us to support more people with more relevant and appropriate services, in new and innovative ways. For Gloucestershire Nightstop to succeed in its ambitions, it needs the commitment, dedication and continued support of its employees, its beneficiaries, the people who volunteer for us, and of our donors across the community and general public.

Research and Partnership Programme

We want the next two decades to be summed up by an explosion of creativity, collaboration and commitment to building long-term solutions to the problem, not just plastering over the consequences.

Our research programme has reflected our determination to take others with us in meeting the needs of young people in Gloucestershire facing homelessness, we have focused on prevention, early intervention, education and affordable accommodation.

We commissioned Trueology to carry out the programme, engaging with experts and accepted good practice providers, De Paul UK, Centrepont and St Basils, who talked about their experience setting up live to work programmes and education programmes. Local small providers CHYPS who spoke about their experience of working with young homeless people in the Cotswold and gaps in need. Our hosts voice was also represented. Most importantly young people had the opportunity to ensure their voices were at the forefront of shaping recommendations for the way forward with a mixture of group and individual opportunities to contribute.

We were also able to engage local and national funders in discussions about what is needed and how they might be funded, thank you GCF and Landaid.

Our research has enhanced our collective understanding of the homelessness, housing, and support landscape across the diverse communities in Gloucestershire. With our newfound understanding, we can work together to ensure that existing services are effective, interconnected and easily accessible, build new services to mitigate the gaps in provision and ensure the best possible chances of successful outcomes for some of the most vulnerable people in our society. We see our role as the catalyst for action. Gloucestershire Nightstop needs the desire and commitment of partners that are essential to building this brighter future. Ending youth homelessness doesn't have to be a utopian and distant dream; by innovating together, we can make it a reality. We plan a launch and next steps event targeted at those who can make these things happen for young people across Gloucestershire in 2024-25.

Thanks to Lee Duffy, Emma Whitmey and the team at Trueology, Sir Dusty Miller, Roger Faulkes, Matt Leonard, Shona Duffy, Jacob Bradfield, Patricia Le Rolland and Keesha Carpenter for helping to undertake and guide the research programme. A special thanks to Harvey Dawson for his support in ensuring young people confidently took part.

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.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Achievements and performance

Significant activities and achievements against objectives

The total number of the enquiries for the year has risen to 158 from 118 in 22/23. Young people are now accessing services across our growing offer, 86 referred to Nightstop emergency service of which 33 young people accessed 381 safe nights up 22 nights on 2/23. 23 young people moved on positively, the appropriate emergency service for higher needs young people remains a gap. 68 young people accessed daystop and 75 young people engaged with Advice and support. 16 young people accessed our befriending service Since April 2023 9 new hosts have been recruited, 3 have returned to hosting, 20 household have been active up 5 on 22/23.

Gloucestershire Nightstop continues to be the only organisation providing emergency accommodation available to all young people aged 16-17 in every district in Gloucestershire, as well as the only on-the-day non statutory provider in every district. Due to new government regulations, we can no longer offer this service to 16/17-year-olds in care or leaving care. 7 of the 33 young people accessing emergency safe nights were 16 /17-year-olds down from 9 in 22/23.

Our staff continue to be assisted by placement students, who gain valuable hands-on experience during their stays with us We have worked with Gloucester College and the City council employment support services specifically in terms of apprenticeships. We have an ongoing working partnership with the University of Gloucestershire whereby their students studying various courses can assist us on projects across the organisation, for example the production of our Christmas host recruitment campaign video.

Training figures prominently in the working life of Gloucestershire Nightstop. Staff are all encouraged to maintain and develop 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. This year training has included: leadership and team management. Two members of staff did training on the Card sexual health approved training.

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.

We spent several months across late 2023 and early 2024 developing our theory of change with the support of a consultant through Lloyds Foundation Enhance programme:

Theory of Change Summary

Our overall impact

- Providing young people with somewhere safe to call home as a foundation for a fulfilling and independent life.

Outcomes for young people will include

- Building hope for their future improving mental health
- Finding safety from emotional and physical threats
- Experience reducing isolation
- Feeling valued through being heard
- having better access to services and information
- Growth in stability allowing a foundation to build on

Indicators of these include

- Young people demonstrate feelings of relief
- Young people report increased feelings of dignity
- Young people experience improved sleep
- Young people express reducing levels of fear and increasing levels of peace
- Young people feel confident in understanding their future options
- Young people feedback they feel welcome and included.

We are now collecting more data about our service users which show increasing numbers of young people both male and female and those who identify as other such as transgender; young people from all and no religious backgrounds and young people are often NEET (not in employment, education, or training). Our Juliet's Purse small homelessness preventative grants increased from £1,649 in 22/23 to £5,802 in 223/4, young people are increasingly finding it difficult to pay rent, save deposits and live day to day.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Over 20 years we have developed our practice of welcoming and engaging with young people who are more likely to be hidden homeless, sofa surfing or between short term accommodation with little recent to trust services and supporting them to move on.

Current systems make it difficult for these young people to prove they are homeless leading to challenging processes like having to approach former care givers for written confirmation that they are no longer welcome in their home. Young people get lower wages, less benefits and less entitlements in terms of support offered and often “punished” by lowered benefits if they increase work hours despite lower income overall, although they pay the same bills as us and have the lowest savings to fall back on. We offer support when needed for as long as needed and make accessing us simple.

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.

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 up to 12 months with one host could provide the interim step needed to achieve this. It will provide a safe home with additional support from a trained and committed host, we continue to promote this as an option for hosting with guaranteed rent and a support fee.

LGBTQ, care leavers, black and mixed young people and refugees are overrepresented in the homelessness' figures. Reasons for homelessness amongst young continue to include: mental health, sexuality, offending history, no recourse to public funds, new refugee status, drugs and alcohol, and relationship breakdown. Most young people become homeless due to family breakdown including being rejected when telling their families about being LGBTQ, some have experienced abuse, others have left care, experienced violence or have financial difficulties. Without a network around them they have nowhere to go and may start sleeping in unsafe spaces.

Befriending makes 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 Fridays have happened on a more regular basis covering a multiple of issues such as managing stress, mental health awareness and a discussion around the International Day of Friendship.

Daystop is now a well-used and developing part of our wrap around service and has enabled us to provide a comprehensive 24-hour service to young people at risk of rough sleeping and experiencing homelessness. Daystop at Gloucestershire Nightstop is managed through a centrally based hub and provides 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, improving mental health, safety and security and wellbeing.

As always, the work of the organisation can only be achieved by people working together at all levels. Within the organisation we are fortunate to have excellent staff, outstanding volunteers and experienced Trustees, all of whom contribute to the ongoing success of Gloucestershire Nightstop. We cannot function without our volunteers and our plans for growth have continued in earnest. Welcoming nine new households this year has demonstrated that their impact can be immediate.

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 young person in need, a stranger, and without whom there would be no Gloucestershire Nightstop. We now have hosts in every district with increasing diversity for example our oldest is in their late 80s and the youngest mid-thirties. We have representation across an experience of homelessness, different jobs and professions, with many skills. Our Volunteer Engagement officer has developed strong on-going relationships, support, and recognition and consultative processes.

Our funders, individual donors, community and corporate supporters have grown, and we are incredibly grateful to all of them.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Our partnership with Stagecoach has flourished, including bus tickets for our young people, governance support, and sponsorship e.g. T shirts and bus advertisement.

Our team of half marathon runners in Cheltenham and Stroud representing diversification are important to us. Regular individual donors through Stewardship, as well as legacies through known and unknown sources are vital for our work and we are thankful for their support.

Multi-year funding is essential for a charity's long-term planning and innovation. We have benefited through the National Lottery for 5 years, Lloyds Foundation for 3 years and the National Benevolent Society for 2 years (the latter starting 2024/5), all contribute to our ongoing viability. We have also received grants from Landaid, NHS Gloucestershire, Stroud Homeless Prevention fund and housing district, Gloucester housing, Cheltenham housing, Summerfield Trust, Sylvanus Lysons, Gloucester Community Foundation, KFC, Enterprise, Souter, Depaul the Honourable Company.

Financial review

This financial year has been a year of building and stabilising together with the launch of new services within a new building. Operating expenses have increased during the year as staff have been recruited and more services have been delivered. We also spent £11,903 on the refurbishment and furnishing of 13 Ladybellgate Street. Overall, during the year, we spent £221,471 against a budget of £308,924 and a last year figure of £173,435.

The budgeted annual costs for the year ended 31 March 2025, for operating the current Trustee approved charitable activities, including the Research Project, is £316,258, which is an increase of £7,334 over the previous budget and of £94,787 over the actual expenditure for the year.

During the year there was considerable success in raising funds. To ensure the core charitable activities could continue to be provided, we received a number of grants amounting to £31,090. In addition, we received funding from only three of the six mid-tier local authorities with statutory housing and homelessness responsibilities amounting to £12,500. And one of the district stopped paying in the year so we only expect to be supported by two next year.

In relation to the Research and Partnership Programme we received funding of £35,000 from Barnwood Trust and the One Gloucestershire NHS Integrated Care Board. We have been successful in obtaining a grant of £300,000 over five years from the National Lottery Community Fund as part of their RC South West Region programme, which commences on the 1 April 2023.

The total reserves at 31 March 2023 are £177,826, split between restricted funds of £62,448 and unrestricted funds of £115,378. Within the Restricted Funds £35,000 relates to the Research and Partnership Programme and £27,448 relates to Juliets Purse, 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. Therefore in total, reserves of £115,378 will be used by the charity for its operational activities, excluding the Research Project.

The charity's operating expenditure is increasing year on year. In 2022 it was £173,435, in 2023 it was £221,471 and the Trustee approved budget for 2024 is £281,258, excluding the Research Project. Therefore, the reserves at 31 March 2024 cover circa 5 months of the future operating expenditure for the charity.

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 six 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 and funding secured 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.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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:

J Roberts	(Resigned 9 November 2023)
P Hooper	(Resigned 28 June 2023)
M Crane	(Resigned 30 April 2023)
Z Arnold	
C Lucas-Mouat	(Appointed 25 April 2023)
J Summers	(Appointed 22 May 2023 and resigned 1 September 2023)
P Le Rolland	(Appointed 29 August 2023)
R Cox	(Appointed 18 December 2023)
K Coventry	(Appointed 26 June 2023)

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

P Le Rolland
Trustee

4 September 2024

GLOUCESTERSHIRE NIGHTSTOP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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.

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 2024.

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: 4 September 2024

GLOUCESTERSHIRE NIGHTSTOP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	92,651	121,240	213,891	92,504	42,090	134,594
Investments	4	3,920	-	3,920	1,552	-	1,552
Total income		<u>96,571</u>	<u>121,240</u>	<u>217,811</u>	<u>94,056</u>	<u>42,090</u>	<u>136,146</u>
Expenditure on:							
Charitable activities	5	115,864	123,121	238,985	135,302	53,509	188,811
Other expenditure	8	16,084	24,031	40,115	18,818	13,842	32,660
Total expenditure		<u>131,948</u>	<u>147,152</u>	<u>279,100</u>	<u>154,120</u>	<u>67,351</u>	<u>221,471</u>
Net expenditure and movement in funds		(35,377)	(25,912)	(61,289)	(60,064)	(25,261)	(85,325)
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>115,378</u>	<u>62,448</u>	<u>177,826</u>	<u>175,442</u>	<u>87,709</u>	<u>263,151</u>
Fund balances at 31 March 2024		<u>80,001</u>	<u>36,536</u>	<u>116,537</u>	<u>115,378</u>	<u>62,448</u>	<u>177,826</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GLOUCESTERSHIRE NIGHTSTOP

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	1,641		8,418	
Cash at bank and in hand		120,414		170,844	
		<u>122,055</u>		<u>179,262</u>	
Creditors: amounts falling due within one year	10	(5,518)		(1,436)	
		<u></u>		<u></u>	
Net current assets			116,537		177,826
			<u></u>		<u></u>
The funds of the charity					
Restricted income funds	12		36,536		62,448
Unrestricted funds			80,001		115,378
			<u>116,537</u>		<u>177,826</u>
			<u></u>		<u></u>

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 2024.

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 4 September 2024

P Le Rolland
Trustee

Company registration number 04837650 (England and Wales)

GLoucestershire Nightstop

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Gloucestershire Nightstop is a private company limited by guarantee incorporated in England and Wales. The registered office is 13 Ladybellegate Street, Gloucester, GL1 2HN.

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 or grantors 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 Income

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.

1.5 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 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.

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

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.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations, grants & gifts	67,651	121,240	188,891	80,004	42,090	122,094
Local authority grants	25,000	-	25,000	12,500	-	12,500
	<u>92,651</u>	<u>121,240</u>	<u>213,891</u>	<u>92,504</u>	<u>42,090</u>	<u>134,594</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>3,920</u>	<u>1,552</u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Services & support costs 2024 £	Services & support costs 2023 £
Staff costs	193,637	154,446
Client expenses	5,618	5,148
Volunteer expenses	13,366	12,446
Affiliation fees and CRB checks	1,626	427
Rent and utilities	16,334	12,199
Support costs - other	4,145	3,021
Support costs - training	4,259	1,124
	<u>238,985</u>	<u>188,811</u>
	<u>238,985</u>	<u>188,811</u>
Analysis by fund		
Unrestricted funds	115,864	135,302
Restricted funds	123,121	53,509
	<u>238,985</u>	<u>188,811</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

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Co-ordinators and admin staff	<u>7</u>	<u>7</u>
Employment costs	2024 £	2023 £
Wages and salaries	179,449	142,413
Social security costs	10,931	7,795
Other pension costs	3,257	4,238
	<u>193,637</u>	<u>154,446</u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Employees

(Continued)

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

8 Other

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024 £	2023 £
Accountancy & bookkeeping /consultancy fees	5,464	17,280	22,744	7,783
Staff travel, recruitment and equipment	5,600	6,451	12,051	24,877
Contractor costs	5,020	300	5,320	-
	<u>16,084</u>	<u>24,031</u>	<u>40,115</u>	<u>32,660</u>
For the year ended 31 March 2023	<u>18,818</u>	<u>13,842</u>		<u>32,660</u>

The independent examiner received £1,800 (2023: £1,800) for the independent examination of the financial statements.

An amount of £673 was payable to Pitt Godden & Taylor LLP for the provision of payroll services during the year.

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>1,641</u>	<u>8,418</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>5,518</u>	<u>1,436</u>

11 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>3,257</u>	<u>4,238</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Lottery Community Fund	-	67,437	(67,437)	-
Juliets Purse	27,448	-	(5,728)	21,720
Daystop	-	25,000	(25,000)	-
Research Project	35,000	-	(22,280)	12,720
LandAid	-	28,803	(26,707)	2,096
	<u>62,448</u>	<u>121,240</u>	<u>(147,152)</u>	<u>36,536</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Juliets Purse	30,098	-	(2,650)	27,448
Young People	1,111	5,000	(6,111)	-
Daystop	56,500	2,090	(58,590)	-
Research Project	-	35,000	-	35,000
	<u>87,709</u>	<u>42,090</u>	<u>67,351</u>	<u>62,448</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.

Daystop is part of our evolving wrap around service and has enabled us to provide a comprehensive 24 hour service to young people at risk of sleeping rough. During the year we moved to 13 Ladybellegate Street so we could operate Daystop from a centrally based hub to 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.

The Research Project will build our collective understanding of the homelessness, housing, and support landscape across the diverse communities in Gloucestershire. We expect to complete the project during the next 12 months.

The National Lottery funding supports advice & support services as well as volunteer engagement.

LandAid are supporting the charity's marketing, communications and outreach to increase host provision.

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	80,001	36,536	116,537
	<u>80,001</u>	<u>36,536</u>	<u>116,537</u>
	<u>80,001</u>	<u>36,536</u>	<u>116,537</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	115,378	62,448	177,826
	<u>115,378</u>	<u>62,448</u>	<u>177,826</u>
	<u>115,378</u>	<u>62,448</u>	<u>177,826</u>

14 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	9,000	9,000
Between two and five years	27,750	36,750
	<u>36,750</u>	<u>45,750</u>

15 Related party transactions

Transactions with related parties

During the previous year, P. Hooper made a monthly donation to the charity that totalled £22,500 (2024; £nil).