

Charity registration number 1102988 (England and Wales)

Company registration number 04837650

GLOUCESTERSHIRE NIGHTSTOP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GLOUCESTERSHIRE NIGHTSTOP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	<div> Z Arnold C Lucas-Mouat P Le Rolland R Cox K Coventry J Roberts </div> <div>(Appointed 19 May 2025)</div>
Charity number (England and Wales)	1102988
Company number	04837650
Registered office	<div> 13 Ladybellegate Street Gloucester GL1 2HN </div>
Independent examiner	<div> Nicholas Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG </div>
Bankers	<div> CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ </div>

GLOUCESTERSHIRE NIGHTSTOP

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GLoucestershire NIGHTSTOP

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

This year has been one of a continued high standard of service delivery whilst undertaking a thorough internal review and while sharing and working with others to keep enhancing and strengthening actions taken to reduce young people's homelessness in Gloucestershire.

If that sounds a lot, it is!

We had the outcomes of the commissioned research (undertaken by Trueology on our behalf) to finalise and most importantly share with others. To that end, we held a launch event in the autumn to which we invited many of our partners and stakeholders to consider the findings and start considering how to implement the findings. Gloucestershire Nightstop is clear that to meet our vision of ending homelessness for young people in Gloucestershire we need to work in full partnership and structured collaboration with a range of organisations and groups. 2024/25 was the year that we started the ground work.

The detail set out in this report clearly shows that the 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. 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. 2024-25 has provided clear evidence that our ideas for Daystop need to expand and become even more ambitious, and that our traditional Nightstop emergency provision needs to have longer term options as standard in order to meet the realities of securing stability and opportunities for young people. The rising cost of living continues to have repercussions for our beneficiaries, hosts, drivers, staff and trustees. We need to continue expanding the number, range and offer of our hosts over the next few years, these remarkable people are fundamental to our goals.

In 2024-25 we completed a full review of our governance, including a significant review of all policies and procedures and systems. We implemented an updated trustee recruitment, formal induction and training package. Ongoing DePaul accreditation was confirmed during the year. We also completed a review of our Articles and Memorandum of Association, agreed by the Charity Commission and Companies House by early 2025. The internal organisational restructure has put Gloucestershire Nightstop in the best position to deliver to the highest standard. The Board and Executive Director have worked closely together throughout, including work to continue to reduce (successfully in 2024-25) and next eliminate our end of year deficit.

Pressures on meeting young people's 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; we are extremely grateful to the bodies and individuals who have supported us financially. More work in greater partnerships and more formal collaborative work will be a key theme for the next few years.

If we have not contacted you or your organisation and you could be and want to be part of the solution, please contact us! We would love to hear from you.

Chair

Date: 12 August 2025

GLoucestershire Nightstop

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Objects for which the Charity is established are within the County of Gloucestershire and its environs ("The Area of Benefit"):

- to promote all or any charitable purposes for the benefit of homeless young people within the area of benefit and in particular the provision of emergency accommodation in the homes of volunteers;
- by education, training and otherwise to advance the awareness of members of the public into the experience 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.

Achievements and performance

For more than 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 120 young people a year and provide more than 300 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.

Social Value and Our Theory of Change

Nightstop services, like Gloucestershire Nightstop, offer significant social value by preventing youth homelessness, providing safe and stable accommodation, and supporting young people in accessing resources and services, ultimately contributing to improved well-being and positive life outcomes. At Gloucestershire Nightstop, we see firsthand how social value is not just an abstract concept but a lifeline for young people facing homelessness. By addressing this urgent need, we contribute to a more inclusive, resilient community.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Youth homelessness is not just a housing issue — it intersects with poverty, health, education, and economic opportunity. At Nightstop, we work tirelessly to address these challenges in alignment with the statutory services, ensuring young people have safe accommodation, vital support, and the tools to build independent futures.

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 operational 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.

Strategy 2023-26

Gloucestershire Nightstop's Strategic Plan for 2023-6, has guided the way we have approached our work and the development of the organisation and service provision over this period. 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.

It has seen 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 including Daystop and Juliet's Purse. For Gloucestershire Nightstop to continue 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. As such we will begin a period of review and the creation of a new strategy to guide us from January 2026 onwards over a 4-year period.

Research and Partnership Programme

We want our next period 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.

Our Collaborative research launched on 8 October 2024 in time for World Homelessness Day and hosted by Gloucester City Homes. The research identified the following **key challenges** for young people facing homelessness:

- **Invisibility to services:** Many young people are 'hidden homeless,' staying with friends or in unstable accommodations.
- **Difficulty proving homelessness:** Current systems make it hard for young people to prove they are homeless
- **Not seen as a priority:** Many young people are not taken seriously by councils and are often turned away.
- **Lack of knowledge of available support:** Many do not know their rights or the support they can access.
- **Age-related pay discrimination:** Young people are paid less while facing the same financial burdens as others.
- **Lack of affordable housing:** Many young people have no guarantor and struggle to secure housing.
- **Systemic racism and discrimination:** Black and LGBTQ+ young people face disproportionate rates of homelessness.
- **Exploitation risks:** Youth are vulnerable to exploitation due to inadequate accommodation

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The key messages from the launch in October 2024 were:

- Collaborate to influence political decisions, policies, and outcomes in regard to youth homelessness across Gloucestershire
- Work together to build the 'Cost Benefit' case for early intervention.
- Work together to build the Business Case for, "A Live and Work scheme"
- Plan the prototype scheme as well as other preventative and early intervention recommendations.

To date we have worked on forming and funding our partnership work. Engaging our steering group members to become an Advisory Group to the new and different forms of partnerships going forward and engaging across sectors including the commercial sector to make this a reality.

The focus of our support 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 ways 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
- Focusing 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.

Staffing and Roles:

A review of the organisation structure during 24/25 to make it fit for purpose and function included:

- A Volunteer recruitment and retention officer recruited replacing the Volunteer Coordinator role
- New Service Manager and Operational Manager roles created by upgrading the roles of the Office Manager and Advice and Support coordinator
- A Senior Practitioner Family Mediation Worker created for a pilot Family mediation project with Tewkesbury District Council.

Achievements in Numbers:

- 128 enquiries received
- 63 referred to Nightstop, 33 young people accessed 381 safe nights
- On average 11.5 young people accessed Daystop each month
- 20 host homes were active during the year and 3 offered Daystop provision
- Juliet's Purse grants increased from £5,802 in 23/24 to £10,545.

Equality, Diversity and Inclusion (EDI):

We continue to support a diverse group of young people across gender, sexuality, ethnicity, religion, and care history. Many are NEET (not in education, employment or training) and/or 'hidden' homeless and/or experience multiple disadvantages.

Gender Equality Example

We support young women and LGBTQ+ individuals, ensuring their safety through gender-sensitive service delivery. Host training raises awareness and addresses issues for LGBTQ+ young people. We have also actively engaged with the local LGBTQ+ community and recruited members as hosts. However, we still see young people hide their identities when seeking housing due to fear of discrimination, and specialist provisions remain scarce, with the nearest LGBTQ+-specific youth housing support located in Bristol. Young LGBTQ+ people are twice as likely to experience forms of hidden homelessness like sofa-surfing or sleeping in cars than their non-LGBTQ+ peers, new research by AKT 2025 has found.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

LGBTQ+, care leavers, black and mixed ethnicity young people and refugees are overrepresented in the homelessness figures. Reasons for homelessness amongst young people 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.

Training and Development

Training and development continue to figure 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 a full training and induction package has been embedded for trustees along with annual 1 to 1 meetings between trustees and Chair. The first of annual Board away days was held in November 2024 and it was very helpful in determining the priorities for the next year. A significant amount of joint work between staff and trustees enabled a wide-ranging governance review. Operational managers have undertaken various training and development opportunities including reflective practice sessions.

Theory of Change

We are now collecting more data about our service users, this continues to 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), as well as young people with mental ill health and on treatments such as anti-depressants.

For more than 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 reason 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 everyone and have the lowest savings to fall back on. We offer support when needed for as long as needed and make accessing us as simple as possible.

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 until a safe move on is possible, some return home, others work with the team to access appropriate settled accommodation. Housing options for young people are limited to supported housing or private rental. 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 can provide the interim step needed to achieve this. Providing 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.

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. 2025-26 will see further development of this model including outreach.

GLoucestershire Nightstop

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 in Gloucestershire 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 staff have 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.

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

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, all contribute to our ongoing viability. We have also received grants from Landaid, NHS Gloucestershire, Stroud Homeless Prevention fund and housing districts: Gloucester City housing Cheltenham Borough housing, Tewkesbury Borough housing, Gloucester Community Foundation, Barnwood Trust and estate agents Fine and Country.

Financial review

As part of the wider governance review, all the financial policies were reviewed and where needed updated. Alongside the organisational review the financial reporting was re-aligned and refined making the link between funding and outcomes clearer and more visible for scrutiny. We were ably supported by our Bookkeeper and Admin manager, actions included setting up a sustainability fund and more detailed projections in terms of income as well as expenditure.

Historically we have identified that the level of reserves excluding designated funds and associated costs should be at least six months' expenditure at any one time plus any closure costs. In 2025-26 we will undertake a review of our Reserves Policy alongside the sustainability fund in light of our strategic risk management.

Each year an end of year deficit has reduced and we are committed to no deficit in 2025-26. The organisational review reduced the staffing costs and enabled a re-balancing of skills and expertise to meet the changing demands outlined above. Unfortunately, the treasurer trustee left the organisation and recruitment has proven a challenge. However, we gained support from Lloyds Foundation and Reach Volunteering to address this. Meanwhile the Board continued to successfully meet all its responsibilities in terms of monitoring and scrutiny.

Structure, governance and management

The organisational restructure has been beneficial; the number of staff has stayed the same as previous years but re- thought to meet the theory of change and the changing needs of the young people.

During the year the Board reviewed the existing Memorandum of Association and the Articles. Following the Charity Commission and Companies House guidance and requirements, the Objects and Articles were revised and updated. The only change to the Objects was to change "Gloucester" to "Gloucestershire". The changes were considered and agreed by the Charity Commission and Companies House by early 2025. Our commitment to a Gloucestershire-wide service remains and will be a key part of the developments and partnerships over the next year.

GLOUCESTERSHIRE NIGHTSTOP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

The governance review enabled all policies and processes to be considered and updated. The Board developed and monitored bi-monthly a Strategic risk register; the Operational risk register is scrutinised on a regular basis and checks made to see that the two align. During the year DePaul monitored our progress against the previous year's review and did a review of our small Longstop provision. Both were successful and the development of Longstop provision will be a key activity during 25/26.

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:

Z Arnold

C Lucas-Mouat

P Le Rolland

R Cox

K Coventry

J Roberts

(Appointed 19 May 2025)

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

P Le Rolland

Trustee

12 August 2025

GLOUCESTERSHIRE NIGHTSTOP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 Bishop FCCA ACA

Unit 3 Ambrose House

Meteor Court

Barnett Way

Barnwood

Gloucester

GL4 3GG

12 August 2025

GLOUCESTERSHIRE NIGHTSTOP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	108,320	128,188	236,508	92,651	121,240	213,891
Investments	4	3,638	-	3,638	3,920	-	3,920
Total income		<u>111,958</u>	<u>128,188</u>	<u>240,146</u>	<u>96,571</u>	<u>121,240</u>	<u>217,811</u>
Expenditure on:							
Charitable activities	5	104,463	113,080	217,543	115,864	123,121	238,985
Other expenditure	8	13,237	22,850	36,087	16,084	24,031	40,115
Total expenditure		<u>117,700</u>	<u>135,930</u>	<u>253,630</u>	<u>131,948</u>	<u>147,152</u>	<u>279,100</u>
Net expenditure and movement in funds		(5,742)	(7,742)	(13,484)	(35,377)	(25,912)	(61,289)
Reconciliation of funds:							
Fund balances at 1 April 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>
Fund balances at 31 March 2025		<u>74,259</u>	<u>28,794</u>	<u>103,053</u>	<u>80,001</u>	<u>36,536</u>	<u>116,537</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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	11,404		1,641	
Cash at bank and in hand		102,754		120,414	
		<u>114,158</u>		<u>122,055</u>	
Creditors: amounts falling due within one year	10	(11,105)		(5,518)	
Net current assets			103,053		116,537
The funds of the charity					
Restricted income funds	12	28,794		36,536	
Unrestricted funds		74,259		80,001	
		<u>103,053</u>		<u>116,537</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 2025.

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 12 August 2025

P Le Rolland
Trustee

Company registration number 04837650 (England and Wales)

GLoucestershire Nightstop

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations, grants & gifts	92,720	128,188	220,908	67,651	121,240	188,891
Local authority grants	15,600	-	15,600	25,000	-	25,000
	<u>108,320</u>	<u>128,188</u>	<u>236,508</u>	<u>92,651</u>	<u>121,240</u>	<u>213,891</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>3,638</u>	<u>3,920</u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

5 Charitable activities

	Services & support costs 2025 £	Services & support costs 2024 £
Staff costs	174,156	193,637
Client expenses	4,812	5,618
Volunteer expenses	18,178	13,366
Affiliation fees and CRB checks	1,725	1,626
Rent and utilities	12,855	16,334
Support costs - other	3,629	4,145
Support costs - training	2,188	4,259
	<u>217,543</u>	<u>238,985</u>
	<u>217,543</u>	<u>238,985</u>
Analysis by fund		
Unrestricted funds	104,463	115,864
Restricted funds	113,080	123,121
	<u>217,543</u>	<u>238,985</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:

	2025 Number	2024 Number
Co-ordinators and admin staff	<u>7</u>	<u>7</u>
Employment costs	2025 £	2024 £
Wages and salaries	161,769	179,449
Social security costs	8,968	10,931
Other pension costs	3,419	3,257
	<u>174,156</u>	<u>193,637</u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Employees

(Continued)

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

8 Other

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025 £	2024 £
Accountancy & bookkeeping /consultancy fees	4,414	10,908	15,322	22,744
Staff travel, recruitment and equipment	5,195	11,077	16,272	12,051
Contractor costs	3,628	865	4,493	5,320
	<u>13,237</u>	<u>22,850</u>	<u>36,087</u>	<u>40,115</u>
For the year ended 31 March 2024	<u>16,084</u>	<u>24,031</u>		<u>40,115</u>

The independent examiner received £1,800 (2024: £1,800) for the independent examination of the financial statements.

An amount of £942 was payable to Pitt Godden & Taylor LLP for the provision of payroll services during the year.

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	10,000	-
Prepayments and accrued income	1,404	1,641
	<u>11,404</u>	<u>1,641</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Payments received on account	5,000	-
Accruals and deferred income	6,105	5,518
	<u>11,105</u>	<u>5,518</u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,419	3,257

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.

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Lottery RC South West	-	69,949	(65,952)	3,997
Juliets Purse	21,720	-	(10,437)	11,283
Tewkes Family Mediation	-	10,000	-	10,000
Daystop	-	6,342	(6,342)	-
Research Project	12,720	-	(12,720)	-
LandAid	2,096	31,897	(33,993)	-
Barnwood Trust	-	10,000	(6,486)	3,514
	<u>36,536</u>	<u>128,188</u>	<u>(135,930)</u>	<u>28,794</u>

Previous year:

	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>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

12 Restricted funds

(Continued)

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.

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

13 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	74,259	28,794	103,053
	<u>74,259</u>	<u>28,794</u>	<u>103,053</u>
	<u><u>74,259</u></u>	<u><u>28,794</u></u>	<u><u>103,053</u></u>
	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><u>80,001</u></u>	<u><u>36,536</u></u>	<u><u>116,537</u></u>

GLOUCESTERSHIRE NIGHTSTOP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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:

	2025 £	2024 £
Within one year	9,000	9,000
Between two and five years	18,750	27,750
	<u>27,750</u>	<u>36,750</u>