

**COMPANY REGISTRATION NUMBER: 3186535**

**CHARITY REGISTRATION NUMBER: 1112657**

**Safer Communities Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

# **Safer Communities Limited**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2024**

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# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2024**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### **Reference and administrative details**

**Registered charity name** Safer Communities Limited

**Charity registration number** 1112657

**Company registration number** 3186535

**Principal office and registered office** Corvette House  
Falcon Court  
Preston Farm  
Stockton on Tees  
TS18 3TX

#### **The trustees**

I Hayton  
M F Home  
A Timothy  
L M Casey (Resigned 24 November 2023)  
N B Dent  
M E Laden

**Chief Executive** M Hill

**Auditor** Tindle's LLP  
Chartered accountants & statutory auditor  
Medway House  
Fudan Way  
Teesdale Business Park  
Stockton-On-Tees  
TS17 6EN

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Structure, governance and management**

##### **Governance and Accountability**

###### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated as a company on 16th April 1996 and registered as a charity on 9th January 2006. The company was established under a Memorandum of Association which was revised to accommodate and clarify charitable status.

###### **Governance Arrangements**

Overall responsibility for Safer Communities rests with the directors of the company. The number of directors should not normally exceed ten and be representative of local authorities, the business community, and organisations working in the field of crime prevention and community safety.

The directors have the power to appoint any person as a director as long as the conditions above are satisfied.

All directors are provided with information regarding their responsibilities and participate in an annual development day to consider progress of the organisation and agree future priorities.

Day to day management is delegated to the Chief Executive who is responsible for operational matters including the work programme, ongoing financial management, safeguarding and human resource matters.

###### **Safer Communities - Our Vision**

To work in partnership to make communities safer, support victims of crime and create opportunities to change people's lives for the better.

Our ambition is to be a centre of excellence in community safety. We aim to develop and deliver local programmes, assess the impact and success of our work, and offer evidence-based models of best practice to other partners and organisations.

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Objectives and activities**

The objectives for which the company is established are the advancement of public safety by the promotion of crime prevention and community safety and by the promotion of public, private, and voluntary participation in planned and co-ordinated approaches to the development of crime prevention and community safety in England and Wales.

Safer Communities achieves these objects by:

- Identifying areas of common concern, gaps in service and providing leadership to develop area-wide solutions;
- Raising awareness of community safety and, wherever possible, attracting additional resources; and
- Providing services and support to local partnerships through project management, research, and consultancy.

In setting objectives and planning for activities the Trustees have had regard to the Charity Commission's guidance on public benefit.

#### **Statement from the Chief Executive**

Within my role as CEO I have continued to fulfil all current contracts successfully and within budget. Relationships with partners such as the OPCC have continued to improve and we have managed to secure additional funding for some pilot projects throughout this financial year.

As indicated in last year's statement, we carried out another staff survey monkey during this financial year. The results of this survey showed that the staff felt more settled and secure within the company and were working hard to contribute to the Charity's objectives.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance**

The following summarises the main achievements of the organisation for the period covered by this audit.

##### **Corporate Services**

The Corporate team continues to be a very lean but skilled department. Corporate staff are attending training courses to continue in their personal development as well as up-skilling, which in turn aids the charity.

As a business, we have continued to successfully reduce the capital on our mortgage for Corvette House. As of 31.3.24 we have 5 years remaining on the loan. We are successfully managing the Working Capital budget by continuously re-investing back into the business. This fund is used to invest in new pilot projects / development ideas and all associated costs. Income is generated from contributions throughout the year from current projects.

During this financial year we successfully managed a smooth transition of the Seen, Heard, Believed project to work separately from Safer Communities as it no longer aligned with our objectives. All

staff and finances from the project were transferred across to the satisfaction of both parties. Any remaining funds (originally from a CRC legacy) were re-invested to a new project 'Real Me' to run alongside the Restorative Justice Programme.

As per the Board's recommendations we carried out a procurement exercise to source new auditors. As a result, we successfully appointed Tindles Chartered Accountants.

Due to the evolving nature of Safer Communities' projects, it was identified that our Memorandum and Articles of Association required some updates. This was carried out with input from the Middlesbrough Voluntary Development Agency (MVDA).

As part of our commitment to staff and their wellbeing we introduced a medical appointment allowance as well as all staff receiving their birthday off. We also rolled out a 'long service' award scheme to recognise and acknowledge staff loyalty.

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

##### **Cleveland VCAS**

At the end of the financial year, VCAS have provided support to 1,645 victims of crime. In addition, 2,338 fraud victims received guidance and were provided with fraud prevention materials/advice. Over the last 3 months of the financial year there was an increase in serious violence across the Cleveland area. This has had an inevitable impact upon the service, resulting in an increase in numbers as well as providing more complexities around the subsequent victim care.

We also conducted some work to assist with victims' voices being 'heard' as part of the Out of Court Disposal initiative.

##### **Professional Witness Service (PWS)**

The initiative continues to progress well and is delivering valuable intelligence and evidence to Police, Local Authority and Housing providers in tackling crime and ASB.

We have received additional funding to assist across the Cleveland Police area, which has included working in the Night Time Economy in support of the Serious Violence Agenda. This involved teams entering pre-identified bars and clubs in the four unitary areas, to conduct a 'mystery shopping' exercise and preparing a report outlining our findings and identifying interventions designed to reduce crime and disorder.

##### **Restorative Justice**

During the year referral numbers have continued to rise, with each quarter exceeding the previous total number of cases opened up.

The majority of new referrals received originated from the Divert - Adult Deferred Prosecution Scheme as well as the Police. The remaining referrals were received from the RJ Court Worker in liaison with the Probation Court Team, the Victim Liaison Unit, Victim Services (VCAS) and the IOM team.

We continue with support from Cleveland Police which is beneficial to our service delivery. This enhances the promotion of both the service and intervention access as well as supervisory support.

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

##### **The 'Real Me' Project**

The 'Real Me' Project is a new initiative that started in July 2023 by investing the remaining funds from CRC Legacy and closely aligns with the Restorative Cleveland service. The project aims to develop and deliver a voluntary and non-statutory support service, for adult offenders, with a particular focus on young adults aged between 18 -25 years, to reduce the likelihood of further offending. The team apply trauma informed principles to aid the service user's self-awareness and personal development, which will include their personal story and address the underlying issues leading to their offending.

The project is well supported by Probation North East and the Youth Justice Service (YJS)

Safer Communities Plans for the Future:

- Continue to source new funding streams to increase our portfolio
- Sustain and enhance our Cleveland Victim Care and Advice Service
- Sustain and enhance our Restorative Justice Service
- Sustain and enhance the Professional Witness Service
- Sustain and enhance the Real Me Project
- Develop partnership and joint working arrangements and build upon existing relationships

#### **Financial review**

##### **Reserves policy**

On 31 March 2024 Safer Communities held unrestricted reserves of £633,008. General reserves includes fixed assets of £189,981, giving rise to free reserves of £443,027. It is considered that reserves of this order are required for the following reasons:

These are very uncertain times and with most contracts operating on an annual basis significant funding can be lost at short notice. Reserves are vital to ensure that the organisation has the capacity to find alternative funding and/or meet all outstanding obligations.

Reserves at this level provide 6 months running costs and sufficient funds to cover all contractual liabilities and when required can support cash flow where payments are made in arrears.

##### **Funding sources**

The principle sources of funding received by Safer Communities are:

Cleveland Police and Crime Commissioner

#### **Trustees' responsibilities statement**

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

# Safer Communities Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 2/12/2024 and signed on behalf of the board of trustees by:



I Hayton  
Trustee

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Safer Communities Limited**

**Year ended 31 March 2024**

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#### **Opinion**

We have audited the financial statements of Safer Communities Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Safer Communities Limited** (continued)

**Year ended 31 March 2024**

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#### **Other information**

The other information comprises the information included in the Trustees' Annual Report (Incorporating the Director's Report), other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 6 and 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Safer Communities Limited** (continued)

**Year ended 31 March 2024**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the key laws and regulations applicable to the charitable company through discussions with the management and from our knowledge and experience of the sector in which the charitable company operates;
- we focussed on laws and regulations where it was considered that non-compliance could have a direct and material impact on the financial statements or the operations of the charitable company, which included the Companies Act 2006, applicable charity legislation, FRS 102, the Charities SORP (FRS 102) and taxation legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and as part of our procedures on related financial statement items, including inspecting applicable documentation;
- we assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management regarding their knowledge of actual, suspected and alleged fraud and by assessing other factors including, but not limited to, the role of accounting estimates, internal control systems, management override and journal entries.

## **Safer Communities Limited**

### **Company Limited by Guarantee**

#### **Independent Auditor's Report to the Members of Safer Communities Limited** (continued)

**Year ended 31 March 2024**

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Audit procedures performed by the engagement team then included the following (using a sample basis as applicable):

- considering issues regarding income recognition;
- testing of journal entries and complex transactions;
- considering the rationale behind identified significant or unusual transactions; and
- assessing whether judgements and assumptions made in the calculation of accounting estimates appeared reasonable.

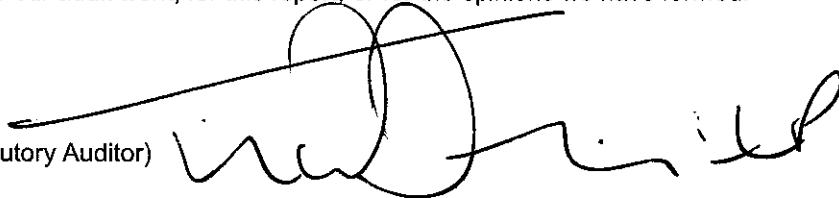
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed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

A further description of our responsibilities is available on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

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

R R Tindle (Senior Statutory Auditor)



for and on behalf of Tindle's LLP  
Chartered accountants & statutory auditor  
Medway House  
Fudan Way  
Teesdale Business Park  
Stockton-On-Tees  
TS17 6EN

Date:

11<sup>th</sup> December 2024

# Safer Communities Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	23,150	2,438	25,588	192,909
Charitable activities	6	2,880	715,958	718,838	895,192
Other trading activities	7	2,687	—	2,687	2,518
Investment income	8	7,322	—	7,322	3,186
<b>Total income</b>		<u>36,039</u>	<u>718,396</u>	<u>754,435</u>	<u>1,093,805</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	27,623	945,638	973,261	1,063,682
<b>Total expenditure</b>		<u>27,623</u>	<u>945,638</u>	<u>973,261</u>	<u>1,063,682</u>
<b>Net (expenditure)/income</b>		<u>8,416</u>	<u>(227,242)</u>	<u>(218,826)</u>	<u>30,123</u>
Transfers between funds		(2,208)	2,208	—	—
<b>Net movement in funds</b>		<u>6,208</u>	<u>(225,034)</u>	<u>(218,826)</u>	<u>30,123</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		626,800	272,472	899,272	869,149
<b>Total funds carried forward</b>		<u>633,008</u>	<u>47,438</u>	<u>680,446</u>	<u>899,272</u>


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

The notes on pages 15 to 28 form part of these financial statements.

**Safer Communities Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	16	189,981	203,697
<b>Current assets</b>			
Debtors	17	209,499	225,521
Cash at bank and in hand		469,554	654,842
		679,053	880,363
<b>Creditors: amounts falling due within one year</b>	18	97,175	75,736
<b>Net current assets</b>		581,878	804,627
<b>Total assets less current liabilities</b>		771,859	1,008,324
<b>Creditors: amounts falling due after more than one year</b>	19	91,413	109,052
<b>Net assets</b>		680,446	899,272
<b>Funds of the charity</b>			
Restricted funds		47,438	272,472
Unrestricted funds		633,008	626,800
<b>Total charity funds</b>	21	680,446	899,272

These financial statements were approved by the board of trustees and authorised for issue on 21.12.2024, and are signed on behalf of the board by:



I Hayton  
Trustee

The notes on pages 15 to 28 form part of these financial statements.

# Safer Communities Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(218,826)	30,123
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,837	14,745
Other interest receivable and similar income	(7,322)	(3,186)
<i>Changes in:</i>		
Trade and other debtors	16,022	(178,147)
Trade and other creditors	19,549	(16,618)
Cash generated from operations	(175,740)	(153,083)
Interest received	7,322	3,186
Net cash used in operating activities	<u>(168,418)</u>	<u>(149,897)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(1,121)	—
Net cash used in investing activities	<u>(1,121)</u>	<u>—</u>
<b>Cash flows from financing activities</b>		
Repayments of borrowings	(15,749)	(14,099)
Net cash used in financing activities	<u>(15,749)</u>	<u>(14,099)</u>
<b>Net decrease in cash and cash equivalents</b>	(185,288)	(163,996)
<b>Cash and cash equivalents at beginning of year</b>	654,842	818,838
<b>Cash and cash equivalents at end of year</b>	<u>469,554</u>	<u>654,842</u>

The notes on pages 15 to 28 form part of these financial statements.

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Corvette House, Falcon Court, Preston Farm, Stockton on Tees, TS18 3TX.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

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

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	5% straight line
Fixtures and fittings	-	25% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# **Safer Communities Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

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#### **3. Accounting policies** *(continued)*

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

Safer Communities is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets if the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	41	2,438	2,479
Tees Valley Community Foundation	14,609	–	14,609
<b>Grants</b>			
Tees Valley Community Fund	2,500	–	2,500
Tees Valley Community Trust	6,000	–	6,000
	<u>23,150</u>	<u>2,438</u>	<u>25,588</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	215	89	304
Tees Valley Community Foundation	16,000	–	16,000
<b>Grants</b>			
Lt Colonel N L Cohen Charitable Trust	–	165,000	165,000
Teesside University	11,605	–	11,605
	<u>27,820</u>	<u>165,089</u>	<u>192,909</u>

#### Prior Year Adjustment

£895,192 of grant income recognised in the year ended 31 March 2023, which was shown as income from donations and legacies in the 2023 accounts, has been reclassified to income from charitable activities in these accounts. The updated classification is considered to more reasonably reflect the nature of the income in the context of the activities of the charity and the Charities SORP (FRS 102). Comparative income from donations and legacies has hence decreased from £1,088,101 to £192,909 with comparative income from charitable activities having increased from £nil to £895,192. Net income for the year ended 31 March 2023 remains unchanged at £30,123 with closing net assets at 31 March 2023 remaining unchanged at £899,272.

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cleveland PCC	—	703,591	703,591
Probation Service	—	3,333	3,333
Middlesbrough Borough Council	—	630	630
Redcar & Cleveland Brough Council	—	8,404	8,404
Training fees	2,880	—	2,880
	<u>2,880</u>	<u>715,958</u>	<u>718,838</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cleveland PCC	—	762,753	762,753
Middlesbrough Borough Council	—	113,939	113,939
PCC - Seen Heard Believed	—	18,500	18,500
	—	<u>895,192</u>	<u>895,192</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DBS & other services	2,687	2,687	2,498	2,498
Other	—	—	20	20
	<u>2,687</u>	<u>2,687</u>	<u>2,518</u>	<u>2,518</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>7,322</u>	<u>7,322</u>	<u>3,186</u>	<u>3,186</u>

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
VCAS	–	375,042	375,042
Restorative Justice	–	110,356	110,356
Seen, Heard Believed	–	56,262	56,262
One Off Projects	–	21,254	21,254
VCAS - Professional Witness	–	49,177	49,177
CURV	–	7,156	7,156
The Real Me	–	46,173	46,173
Support costs	27,623	280,218	307,841
	<u>27,623</u>	<u>945,638</u>	<u>973,261</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
VCAS	–	344,098	344,098
Restorative Justice	–	94,484	94,484
Seen, Heard Believed	–	223,942	223,942
Drug Drive Rehabilitation	–	5,910	5,910
One Off Projects	–	25,614	25,614
VCAS - Professional Witness	–	18,536	18,536
CURV	–	18,227	18,227
VCAS - MOJ Youth Work	–	1,660	1,660
VCAS - Fraud	–	14,789	14,789
Support costs	–	316,423	316,423
	–	<u>1,063,682</u>	<u>1,063,682</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Corporate	–	14,047	14,047	–
VCAS	375,042	93,579	468,621	518,806
Restorative Justice	110,356	38,203	148,559	139,457
Seen, Heard Believed	56,262	58,211	114,473	260,071
Drug Drive Rehabilitation	–	–	–	6,611
One Off Projects	21,254	8,093	29,347	32,643
VCAS - Professional Witness	49,177	9,612	58,789	27,429
CURV	7,156	5,376	12,532	21,908
VCAS - MOJ Youth Work	–	–	–	25,176
VCAS - Fraud	–	–	–	31,581
The Real Me	46,173	67,144	113,317	–
Governance costs	–	13,576	13,576	–
	<u>665,420</u>	<u>307,841</u>	<u>973,261</u>	<u>1,063,682</u>

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 11. Analysis of support costs

	Analysis of corporate support costs	Total 2024	Total 2023
	£	£	£
Staff costs	172,619	172,619	145,263
Premises	31,467	31,467	37,623
Communications and IT	23,899	23,899	52,278
General office	12,243	12,243	16,684
Human resources	4,616	4,616	6,694
Finance costs	7,576	7,576	7,281
Governance costs	6,000	6,000	6,300
Depreciation	14,837	14,837	14,745
Professional & consultancy fees	34,584	34,584	29,554
	<u>307,841</u>	<u>307,841</u>	<u>316,422</u>

#### 12. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>14,837</u>	<u>14,745</u>

#### 13. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>6,000</u>	<u>6,000</u>
Fees payable to the charity's auditor and its associates for other services:		
Taxation compliance services	<u>–</u>	<u>300</u>

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	634,608	719,342
Social security costs	53,207	63,717
Employer contributions to pension plans	58,391	48,555
Other employee benefits	5,826	4,823
	<u>752,032</u>	<u>836,437</u>

The average head count of employees during the year was 33 (2023: 38). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	30	35
Management and administration	3	3
	<u>33</u>	<u>38</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	–	1
£70,000 to £79,999	1	–
	<u>1</u>	<u>1</u>

#### Key Management Personnel

Key Management personnel are remunerated as follows:

	2024	2023
	£	£
Wages & salaries	65,146	56,480
Social Security costs	7,093	6,872
Employer pension costs	9,360	7,758
Other employee benefits	174	174

#### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or related entity were received by the trustees. The trustees did not have any expenses reimbursed during the year (2023-£nil).

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2023	234,356	31,761	266,117
Additions	—	1,121	1,121
<b>At 31 March 2024</b>	<b>234,356</b>	<b>32,882</b>	<b>267,238</b>
<b>Depreciation</b>			
At 1 April 2023	35,154	27,266	62,420
Charge for the year	11,718	3,119	14,837
<b>At 31 March 2024</b>	<b>46,872</b>	<b>30,385</b>	<b>77,257</b>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<b>187,484</b>	<b>2,497</b>	<b>189,981</b>
At 31 March 2023	199,202	4,495	203,697

#### 17. Debtors

	2024 £	2023 £
Trade debtors	207,765	225,504
Prepayments and accrued income	1,734	—
Other debtors	—	17
	<b>209,499</b>	<b>225,521</b>

#### 18. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	17,273	15,383
Trade creditors	5,018	6,325
Accruals and deferred income	6,200	6,200
Social security and other taxes	58,823	38,850
Other creditors	9,861	8,978
	<b>97,175</b>	<b>75,736</b>

#### 19. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	91,413	109,052

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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**19. Creditors: amounts falling due after more than one year *(continued)***

Included in bank loans is an amount of £108,686; (2023 - £124,435); the loan is secured against the long leasehold property of the charity.

The loan is repayable over 10 years with interest charged at 6% per annum. The outstanding loan greater than 5 years amounts to £10,990; (2023 -£47,524).

**20. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £58,391 (2023: £48,555).

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General Fund	<u>626,800</u>	<u>36,039</u>	<u>(27,623)</u>	<u>(2,208)</u>	<u>633,008</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General Fund	<u>589,452</u>	<u>33,524</u>	<u>—</u>	<u>3,824</u>	<u>626,800</u>

**General and Corporate Fund**

The general and corporate fund represents the free funds of the charity which are not designated for any particular purpose.

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 21. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
VCAS	(65)	467,506	(468,621)	—	(1,180)
Restorative Justice Seen Heard	—	140,169	(148,559)	7,402	(988)
Believed/Homesteps	255,047	631	(114,473)	(141,254)	(49)
The Real Me	—	3,333	(113,317)	136,060	26,076
One Off Projects	—	34,811	(29,347)	—	5,464
VCAS - Professional Witness	4,958	71,946	(58,789)	—	18,115
CURV	12,532	—	(12,532)	—	—
	<u>272,472</u>	<u>718,396</u>	<u>(945,638)</u>	<u>2,208</u>	<u>47,438</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
VCAS	54,960	465,892	(518,806)	(2,111)	(65)
Restorative Justice Seen Heard	—	140,000	(139,457)	(543)	—
Believed/Homesteps	6,615	315,962	(260,071)	192,541	255,047
Drug Drive Rehabilitation	25,144	(18,523)	(6,611)	(10)	—
The Real Me	192,978	—	—	(192,978)	—
One Off Projects	—	32,727	(32,643)	(84)	—
VCAS - Professional Witness	—	32,494	(27,429)	(107)	4,958
CURV	—	34,485	(21,908)	(45)	12,532
VCAS - MOJ Youth Worker	—	25,460	(25,176)	(284)	—
VCAS - Fraud	—	31,784	(31,581)	(203)	—
	<u>279,697</u>	<u>1,060,281</u>	<u>(1,063,682)</u>	<u>(3,824)</u>	<u>272,472</u>

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 21. Analysis of charitable funds *(continued)*

##### **Victim Care and Advice Service**

To deliver care and advice for vulnerable victims of crime in both the Cleveland Police areas.

##### **Restorative Justice**

A restorative programme focused on persistent offenders with complex needs.

##### **Financial Fraud Advocacy Service**

Provision of a skilled financial investigator to support elderly and vulnerable victims to obtain compensation from their banks.

##### **Professional Witness Service**

The initiative involves close collaborative working with partners including Police, Local Authority and Housing providers to share evidence/intelligence to enable enforcement activity to take place.

Transfers between funds represent the following:

	2024	2023
	£	
Contribution from general funds	(7,402)	—
Contribution to general funds	5,194	3,824
	<u>(2,208)</u>	<u>3,824</u>

In addition two projects - Seen Heard Believed and Homesteps were merged in 2023, in the financial year ended 31 March 2024, the project Seen Heard Believed came to an end, the remaining unspent income relating to Homesteps was separated and renamed as The Real Me. Transfers between these projects represent unspent project income.

#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	189,981	—	189,981
Current assets	631,615	47,438	679,053
Creditors less than 1 year	(97,175)	—	(97,175)
Creditors greater than 1 year	(91,413)	—	(91,413)
<b>Net assets</b>	<u>633,008</u>	<u>47,438</u>	<u>680,446</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	203,697	—	203,697
Current assets	607,891	272,472	880,363
Creditors less than 1 year	(75,736)	—	(75,736)
Creditors greater than 1 year	(109,052)	—	(109,052)
<b>Net assets</b>	<u>626,800</u>	<u>272,472</u>	<u>899,272</u>

# Safer Communities Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 23. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	654,842	(185,288)	469,554
Debt due within one year	(15,383)	(1,890)	(17,273)
Debt due after one year	(109,052)	17,639	(91,413)
	<u>530,407</u>	<u>(169,539)</u>	<u>360,868</u>

#### 24. Related parties

During the year the charity entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2024	2023	2024	2023
	£	£	£	£
Razorblue Ltd	<u>12,187</u>	<u>12,163</u>	<u>(1,336)</u>	<u>(998)</u>

The charity engaged the services of an organisation in which one of the trustees is a director.

Razorblue Ltd - services provided by the company to the charity were made under normal commercial terms.