

Charity registration number 1112657 (England and Wales)

Company registration number 03186535

SAFER COMMUNITIES LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SAFER COMMUNITIES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Structure, governance and management

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. The Chief Executive's pay is set by the directors.

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:

Mr NB Dent

Mr MF Home

Mr I Hayton (Chair)

Ms ME Laden

Mr A Timothy (Deputy Chair)

Safer Communities - Our Vision

We are committed to working collaboratively to enhance community safety, support victims of crime, and create meaningful opportunities that positively transform lives.

Our aspiration is to become a recognised centre of excellence in the field of community safety. We strive to design and implement impactful local programmes, rigorously evaluate their outcomes, and share evidence-based models of best practice with partners and stakeholders across the sector.

SAFER COMMUNITIES LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities

Safer Communities Limited is established to advance public safety through the promotion of crime prevention and community safety initiatives. This includes fostering coordinated engagement among public, private, and voluntary sectors across England and Wales.

We pursue these objectives by:

- Identifying shared concerns and service gaps, and providing strategic leadership to develop region-wide solutions;
- Raising awareness of community safety issues and securing additional resources where possible;
- Delivering services and support to local partnerships through expert 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.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

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

Corporate Services

Our Corporate Services team continues to operate efficiently with a highly skilled and lean structure. We have made further reductions to the capital on our mortgage for Corvette House and continue to reinvest working capital into the organisation to support sustainable growth.

Following the Board's recommendation, we appointed Tindles (now Robson Laidler Accountants Limited) as our auditors. We are now in our second year of audit engagement with them.

Cleveland VCAS

During the financial year, VCAS supported 1,486 victims of crime and provided fraud prevention advice and materials to 2,117 individuals. The service played a critical role in the aftermath of the 2024 summer riots in Hartlepool and Middlesbrough, where over 200 properties and vehicles were damaged. VCAS deployed two staff members to the local community hub for two weeks, offering direct emotional support and crime prevention resources to affected residents.

Financial Fraud Advocates

This initiative, funded by the PCC and four local Trading Standards departments, provides specialist advocacy for vulnerable fraud victims seeking redress from financial institutions. To date, over £341,000 has been recovered, with an additional £350,000 in active complaints under review by banks and the Financial Ombudsman Service.

Restorative Justice

We facilitated restorative justice interventions for 52 victims and 56 offenders, addressing offences such as theft, violence, burglary, and sexual violence. The service was instrumental in responding to the community tensions following the riots, fostering dialogue and reconciliation between victims and offenders.

SAFER COMMUNITIES LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Reserves policy

On 31 March 2025 Safer Communities held unrestricted reserves of £565,695. General reserves includes fixed assets of £176,376, giving rise to free reserves of £389,319. 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.

Principal funding sources

The principal sources of funding received by Safer Communities are:
Cleveland Police and Crime Commissioner

There are no significant fundraising activities.

Plans for future periods

- Expand funding streams to diversify and strengthen our service portfolio;
- Sustain and enhance the Cleveland Victim Care and Advice Service;
- Sustain and enhance the Restorative Justice Service;
- Sustain and enhance the Professional Witness Service;
- Strengthen partnerships and collaborative working arrangements, building on existing relationships.

Auditor

In accordance with the company's articles, a resolution proposing that Robson Laidler Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

Statement from the Chief Executive

In my capacity as Chief Executive, I have successfully delivered all contractual obligations within budget, while strengthening strategic partnerships, notably with the Office of the Police and Crime Commissioner (OPCC).

As a charitable organisation, we remain proactive in exploring new funding opportunities to complement and expand our core services.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr I Hayton (Chair)
Trustee

Date: 23/12/2025

SAFER COMMUNITIES LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Safer Communities Limited 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; 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.

SAFER COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SAFER COMMUNITIES LIMITED

Opinion

We have audited the financial statements of Safer Communities Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, 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.

SAFER COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SAFER COMMUNITIES LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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 statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SAFER COMMUNITIES LIMITED

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

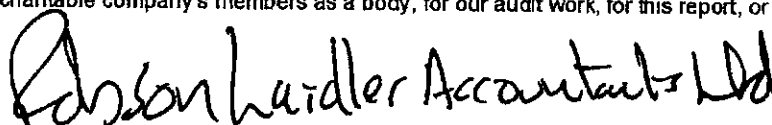
- considering issues regarding income recognition;
- testing of journal entries and complex transactions;
- considering the rationale behind identified significant or unusual transactions; and
- assessing whether judgements and assumptions made in the calculation of accounting estimates appeared reasonable.

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 Financial Reporting Council's website at: <https://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.



Robert Tindle BA FCA (Senior Statutory Auditor)

For and on behalf of Robson Laidler Accountants Limited, Statutory Auditor

Chartered Accountants

Medway House

Fudan Way

Thornaby

Stockton-on-Tees

TS17 6EN

Date:

18 January 2026.

SAFER COMMUNITIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	5,418	-	5,418	23,150	2,438	25,588
Charitable activities	4	-	730,493	730,493	2,880	715,958	718,838
Other trading activities	5	21,498	-	21,498	2,687	-	2,687
Investments	6	6,797	-	6,797	7,322	-	7,322
Total income		33,713	730,493	764,206	36,039	718,396	754,435
Expenditure on:							
Charitable activities	7	100,310	765,024	865,334	27,623	945,638	973,261
Total expenditure		100,310	765,024	865,334	27,623	945,638	973,261
Net expenditure		(66,597)	(34,531)	(101,128)	8,416	(227,242)	(218,826)
Transfers between funds		(716)	716	-	(2,208)	2,208	-
Net movement in funds	9	(67,313)	(33,815)	(101,128)	6,208	(225,034)	(218,826)
Reconciliation of funds:							
Fund balances at 1 April 2024		633,008	47,438	680,446	626,800	272,472	899,272
Fund balances at 31 March 2025		565,695	13,623	579,318	633,008	47,438	680,446

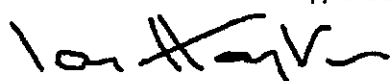
SAFER COMMUNITIES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		176,376		189,981
Current assets					
Debtors	14	226,914		209,499	
Cash at bank and in hand		348,230		469,554	
		575,144		679,053	
Creditors: amounts falling due within one year	16	(97,730)		(97,175)	
Net current assets			477,414		581,878
Total assets less current liabilities			653,790		771,859
Creditors: amounts falling due after more than one year	17		(74,472)		(91,413)
Net assets			579,318		680,446
The funds of the charity					
Restricted income funds	19	13,623		47,438	
Unrestricted funds	20	565,695		633,008	
		579,318		680,446	

The financial statements were approved by the trustees on 23/12/2025



Mr I Hayton (Chair)
Trustee

Company registration number 03186535 (England and Wales)

SAFER COMMUNITIES LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	23		(112,245)		(175,740)
Investing activities					
Purchase of tangible fixed assets		-		(1,121)	
Investment income received		6,797		7,322	
Net cash generated from investing activities			6,797		6,201
Financing activities					
Repayment of bank loans		(15,876)		(15,749)	
Net cash used in financing activities			(15,876)		(15,749)
Net decrease in cash and cash equivalents			(121,324)		(185,288)
Cash and cash equivalents at beginning of year			469,554		654,842
Cash and cash equivalents at end of year			<u>348,230</u>		<u>469,554</u>

SAFER COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Safer Communities Limited is a public benefit entity registered as a charity in England and Wales and a private company limited by guarantee incorporated in England and Wales. The registered office is Corvette House, Falcon Court, Stockton-On-Tees, United Kingdom, TS18 3TX.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 the foreseeable future. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

SAFER COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Long leasehold land and buildings	5% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

SAFER COMMUNITIES LIMITED

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

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

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

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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	518	-	518	14,650	2,438	17,088
Grants	4,900	-	4,900	8,500	-	8,500
	<u>5,418</u>	<u>-</u>	<u>5,418</u>	<u>23,150</u>	<u>2,438</u>	<u>25,588</u>

SAFER COMMUNITIES LIMITED

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

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Tees Valley Community Foundation	-	-	-	14,609	-	14,609
General donations	518	-	518	41	2,438	2,479
	<u>518</u>	<u>-</u>	<u>518</u>	<u>14,650</u>	<u>2,438</u>	<u>17,088</u>
Grants						
Tees Valley Community Fund	-	-	-	2,500	-	2,500
Tees Valley Community Trust	-	-	-	6,000	-	6,000
YMCA Tees Valley	4,900	-	4,900	-	-	-
	<u>4,900</u>	<u>-</u>	<u>4,900</u>	<u>8,500</u>	<u>-</u>	<u>8,500</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Cleveland PCC	-	701,428	701,428	-	703,591	703,591
Probation Service	-	6,667	6,667	-	3,333	3,333
Middlesbrough Borough Council	-	20,900	20,900	-	630	630
Redcar & Cleveland Borough Council	-	1,498	1,498	-	8,404	8,404
Training fees	-	-	-	2,880	-	2,880
	<u>-</u>	<u>730,493</u>	<u>730,493</u>	<u>2,880</u>	<u>715,958</u>	<u>718,838</u>

SAFER COMMUNITIES LIMITED

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

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
DBS & other services	-	2,687
Rental income	21,498	-
Other trading activities	21,498	2,687

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	6,797	7,322

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	531,771	579,413
Direct project costs	50,392	86,007
	582,163	665,420
Share of support and governance costs (see note 8)		
Support	269,354	294,265
Governance	13,817	13,576
	865,334	973,261
Analysis by fund		
Unrestricted funds	100,310	27,623
Restricted funds	765,024	945,638
	865,334	973,261

SAFER COMMUNITIES LIMITED

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

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	171,201	172,619
Depreciation	13,605	14,837
Premises	37,074	31,467
Communications and IT	25,592	23,899
General office	10,172	12,243
Human resources	323	4,616
Professional & consultancy fees	11,387	34,584
Governance costs	13,817	13,576
	<u>283,171</u>	<u>307,841</u>
Analysed between:		
Charitable activities	<u>283,171</u>	<u>307,841</u>

Governance costs comprise:	2025	2024
	£	£
Audit fees	6,369	6,000
Finance costs	7,448	7,576
	<u>13,817</u>	<u>13,576</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,369	6,000
Depreciation of owned tangible fixed assets	<u>13,605</u>	<u>14,837</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. The trustees did not have any expenses reimbursed during the year or in the previous year.

SAFER COMMUNITIES LIMITED

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	25	30
Management and administration	3	3
Total	28	33

Employment costs	2025 £	2024 £
Wages and salaries	594,578	640,434
Social security costs	50,104	53,207
Other pension costs	58,290	58,391
	702,972	752,032

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	1	1

Contributions totalling £9,963 (2024: £9,360) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	69,891	65,320

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SAFER COMMUNITIES LIMITED

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

13 Tangible fixed assets

	Long leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	234,356	32,882	267,238
At 31 March 2025	234,356	32,882	267,238
Depreciation and impairment			
At 1 April 2024	46,872	30,385	77,257
Depreciation charged in the year	11,717	1,888	13,605
At 31 March 2025	58,589	32,273	90,862
Carrying amount			
At 31 March 2025	175,767	609	176,376
At 31 March 2024	187,484	2,497	189,981

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	218,886	207,765
Prepayments and accrued income	8,028	1,734
	<u>226,914</u>	<u>209,499</u>

15 Loans and overdrafts

	2025 £	2024 £
Bank loans	<u>92,810</u>	<u>108,686</u>
Payable within one year	18,338	17,273
Payable after one year	<u>74,472</u>	<u>91,413</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>-</u>	<u>10,990</u>

The long-term loans are secured by fixed charges over the long leasehold property of the charity.

The loan is repayable over 10 years with interest charged at 6% per annum.

SAFER COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	15	18,338	17,273
Other taxation and social security		62,336	58,823
Trade creditors		459	5,018
Other creditors		10,397	9,861
Accruals and deferred income		6,200	6,200
		<u>97,730</u>	<u>97,175</u>

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	15	74,472	91,413
		<u>74,472</u>	<u>91,413</u>

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	58,290	58,391
	<u>58,290</u>	<u>58,391</u>

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

SAFER COMMUNITIES LIMITED

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

19 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.

Key restricted funds include:

Victim Care and Advice Service (VCAS)

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.

Professional Witness Service (VCAS - Professional Witness)

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.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
VCAS	(1,180)	491,160	(484,909)	(2,923)	2,148
Restorative Justice	(988)	140,000	(145,022)	-	(6,010)
Seen, Heard					
Believed/Homesteps	(49)	-	-	49	-
The Real Me	26,076	6,667	(33,176)	433	-
One - off projects	5,464	3,658	(9,682)	560	-
VCAS - Professional Witness	18,115	54,568	(76,732)	2,597	(1,452)
VCAS one off (MOJ)	-	13,540	(15,503)	-	(1,963)
Restorative Approaches	-	20,900	-	-	20,900
	<u>47,438</u>	<u>730,493</u>	<u>(765,024)</u>	<u>716</u>	<u>13,623</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
VCAS	(65)	467,506	(468,621)	-	(1,180)
Restorative Justice	-	140,169	(148,559)	7,402	(988)
Seen, Heard					
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>

SAFER COMMUNITIES LIMITED

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

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	633,008	33,713	(100,310)	(716)	565,695
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	626,800	36,039	(27,623)	(2,208)	633,008

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	176,376	-	176,376
Current assets/(liabilities)	463,791	13,623	477,414
Long term liabilities	(74,472)	-	(74,472)
	565,695	13,623	579,318
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	189,981	-	189,981
Current assets/(liabilities)	534,440	47,438	581,878
Long term liabilities	(91,413)	-	(91,413)
	633,008	47,438	680,446

22 Related party transactions

The charity engaged the services of an organisation, Razorblue Ltd, in which one of the trustees was a director until 1 April 2024. Services provided by the company to the charity amounted to £16,072 (2024 : £12,187) and were made under normal commercial terms.

SAFER COMMUNITIES LIMITED

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

23 Cash absorbed by operations	2025 £	2024 £
Deficit for the year	(101,128)	(218,826)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,797)	(7,322)
Depreciation and impairment of tangible fixed assets	13,605	14,837
Movements in working capital:		
(Increase)/decrease in debtors	(17,415)	16,022
(Decrease)/increase in creditors	(510)	19,549
Cash absorbed by operations	<u>(112,245)</u>	<u>(175,740)</u>
24 Analysis of changes in net funds		
	At 1 April 2024 £	Cash flowsAt 31 March 2025 £
Cash at bank and in hand	469,554	(121,324) 348,230
Loans falling due within one year	(17,273)	(1,065) (18,338)
Loans falling due after more than one year	(91,413)	16,941 (74,472)
	<u>360,868</u>	<u>(105,448)</u> <u>255,420</u>