



Nightline Association

(a Charitable Company Limited by Guarantee)

Annual Report and Unaudited Financial Statements for the period ended 30 June 2025

Registered company number 05436297

Registered charity number 1112793 (England & Wales)

Registered charity number SC050834 (Scotland)

Contents

Reference and Administrative Details	3
Trustees' Annual Report	5
Introduction	5
Dedication	7
Who are we?	8
Vision	8
Values	8
Move towards a closure	9
Summary of Achievements	11
Thank you	12
Structure Governance and Management	15
Exemptions from Disclosure	18
Funds held as custodian trustee on behalf of others	18
Nightline Trust Activities	18
Financial Overview	19
Independent examiner's report	23
Statement of financial activities	25
Balance sheet	26
Notes to the financial statements	27

Reference and Administrative Details

Charity Registration Numbers: 1112793 (England & Wales) / SC050834 (Scotland)

Company Registration Number: 05436297

Registered Office: Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Trustees: Professor Michael Sanders (Chair)
Matthew Axbey (Vice Chair)
Martin Smith (Treasurer)
Chris Barnes
Helen Bedser
Veronika Dvořáková
Josh Fogg
Megan Haskins
Paola Igarburo (Appointed 26 September 2024)
Cassandra Kamara
Harry McLaren (Resigned 4 May 2024)
Peter Sequeira

Principal Staff: Katie Endacott, CEO

Independent Examiner: Godfrey Wilson Limited
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Honorary Counsel: Reed Smith LLP
(Pro bono legal advice) The Broadgate Tower
20 Primrose Street
London EC2A 2RS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Redwood Bank
The Nexus Building
Broadway
Letchworth Garden City
SG6 3TA

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
CM13 3BE

Trustees' Annual Report

Introduction

Matthew Axbey, Vice Chair of Trustees

On 7 May 1970, the first Nightline held its first shift in a small room at the University of Essex. Within a few years, the idea had spread to many more universities and polytechnics across the UK.

It did not take long for these Nightlines to come together as “National Nightline”. By the 1990s, National Nightline was exploring the possibility of registering as a charity and, in 2005, the current Nightline Association was formed as the successor to the unincorporated National Nightline, and registered as a charity.

In recent years, the Association has taken significant steps towards professionalising the Nightline movement. We have supported Nightlines and their parent bodies to raise standards, update procedures, and ensure that they are able to command respect and confidence from key stakeholders.

In the period covered by this report, the Association has rolled out new standards for Safeguarding in Nightlines, helping to promote measures to protect children and adults at risk, without compromising our core principles. We also took steps towards improving consistency between Nightline services, including providing full sets of template policies and procedures. Finally, our staff continued to build stronger relationships between Nightlines, their parent bodies, and the Association, ensuring increased stability and institutional memory.

As usual, we are constantly humbled by the dedication displayed by student volunteers across the country, who answer hundreds of calls from those in need, as well as managing and overseeing Nightline services, all while also studying for their degrees. It has been our privilege to support and serve these volunteers over the past decades, and we look forward to seeing them continue to succeed.

Unfortunately, in January 2025, faced with an increasingly challenging funding environment, the Board of Trustees took the difficult decision to close the Association. While the charity could have continued in a reduced, volunteer-only capacity, we took the decision to wind-up while staff support was still available, to ensure an orderly closure that would maximise the impact of our legacy.

The Association ceased activities on 31 May 2025, and proceeded to wind up on 30 June 2025. In order to safeguard the future of the Nightline movement, we are

ensuring our remaining assets are applied in line with our charitable purposes, as detailed in this report.

Student mental health continues to be a major challenge for the higher education sector, and the services offered by Nightlines are needed now more than ever. The phones will continue to ring, instant messages will continue to be sent, and students will continue to answer.

Finally, we would like to formally record our thanks to all of the people who have made the Association so successful over both the past 20 years of the charity, and the 35 years of the Nightline movement before that – our 11 staff members, 66 charity trustees, and countless volunteers both for the Association and for the Nightlines. The Association would be nothing without the hard work and inspiring commitment of all of you.

Everyone involved in the Association will have their own memories and stories. During the last few months, we have heard many of these from those involved across the decades. A constant theme is the life-long friendships that have been forged through the Nightline movement, and the welcoming and accepting culture that has been found here.

The Nightline Association is survived by twenty-three Nightlines across all four nations of the UK, as well as at least twenty-four Nightlines in other European countries, and several others on other continents. More than 55 years after that original Essex shift, the movement it spawned is still going strong.

Countless thousands of students around the world have benefited from the Nightline movement. There are probably hundreds, if not thousands of people who would not be alive today without it. Everyone involved in this movement, however small your contribution may feel, has been a part of that success.

This may be an ending, but it is not the ending. Until we meet again.

“Always try to be nice, and never fail to be kind ... Laugh hard. Run fast. Be kind.”

Approval

The annual report was approved by the Board of Trustees on 26 July 2025 and signed on behalf of the Trustees by:

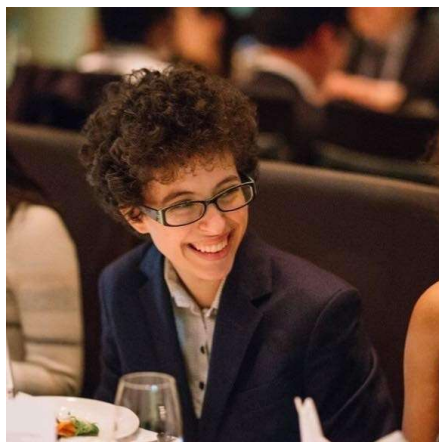


Prof Michael Sanders
Chair of Trustees



Matthew Axbey
Vice Chair of Trustees

Dedication



Cal Shearer

21st March 1999 – 30th October 2024

In late 2024, the Nightline community was saddened to learn of the death of Cal Shearer, a long-time Nightline volunteer and doctoral student at the University of Oxford.

Cal joined the Nightline movement as a volunteer with Oxford Nightline, before joining the Association as an accreditation volunteer in May 2020. In September 2021, they became Quality Assurance Team Lead, responsible for the Good Practice Guidelines / Nightline Quality Standards and the accreditation process.

The work that Cal did was vital in ensuring that the Nightline movement was able to provide a safe and effective service to students in need across the country. Their death is a tragic reminder of the importance of the Nightline movement and the work which we do.

Cal was volunteering with the Association up until they passed, and it is heartbreaking that they are not here with us to celebrate the work of the Association. Their legacy will be the countless callers who will benefit from the high-quality and effective services that they championed, although those callers will never know Cal's name.

This final report of the Association is dedicated to Cal, and all those like them, as a reminder of why Nightlines exist.

Who are we?

The Nightline Association has provided emotional and mental health support to students each night of term through our network of Nightlines across the country providing a safe, anonymous listening service for students. We supported the Nightline services, which are open when other University services are unavailable. The most common issues callers raised with us were stress, mental health, and academic concerns.

The Nightline Association was the national charity that developed, trained, and supported every Nightline in the UK. We provided local Nightlines with the specialist tools to offer a uniquely confidential service; and we enabled the highest quality of active listening, safeguarding, and suicide prevention training for Nightline volunteers.

Vision

Nightlines are run by students and for students. The Nightline principles of being confidential, anonymous, non-judgmental, non-directive and non-advisory are followed by all Nightlines. The Nightline Services fill a crucial role in student support by providing peer-to-peer support. They also provide support at night when other support services are often closed.

Our vision is for every student to have access to the support offered by Nightline services so that:

- Every student can talk about their feelings in a safe, non-judgmental environment.
- Fewer students have their education compromised by emotional difficulties.
- Fewer students die by suicide.

Values

The guiding values on which we stand are:

- **Empathy:** Listen, learn, and consider the needs of others.
- **Transparency:** Share openly, whenever possible.
- **Kindness:** Treat others with kindness and respect no matter what.
- **Dependability:** Deliver what we say we're going to; when we can't, communicate it.
- **Inclusiveness:** Intentionally remove all systematic sources of bias and welcome all.
- **Assume Good Intent:** Assume the other person is doing their best for the Nightline Association and Nightlines.

Move towards a closure

Following a challenging year for Nightlines, the Board of Trustees made the difficult decision to close the Nightline Association, with activities ceasing on 31 May 2025.

As many charities can understand, the last few years have been financially unstable, and while we invested in staff, a new strategy, professionalising our offering, and being involved in national conversations around student mental health, we are unable to remain open.

This decision was not made lightly, a variety of alternative options such as mergers or returning to a volunteer-led model were considered. Given the development of the Student Mental Health sector, the risk appetite of institutions, and the lack of funding available for umbrella bodies such as the Nightline Association, the tough decision was made.

During 2024/25, we diversified our approach to fundraising, engaged a consultant focused solely on that task, and made efficiencies as much as possible, but the funding was not forthcoming. Meanwhile, Nightlines themselves were also looking to us for funding, struggling with the similar funding challenges faced by Students' Unions. We worked with Nightlines to identify funding opportunities, and how they could become more sustainable. This unfortunately was not possible for us at a national level, and we were likely to run out of funding in 2025. The Trustees therefore took the decision to proceed with an orderly closure, to ensure we could provide as full a handover as possible to the incredible Nightlines who continue to support students night in, night out.

We could not have achieved all that we, collectively, have achieved without the incredible support of our volunteers, but we also could not operate solely with volunteers given the regularity and length of meetings with each Nightline, and wider mental health boards and committees. Although the Association had previously operated a volunteer-only model, the increased needs and complexity of supporting a robust helpline provision across the Nightline network meant that returning to this model would not be practical without significantly reducing the support we offered, and an increased risk of a disorderly closure in the short-term.

We continue to be in awe of our volunteers, who found a new home for the custom built Nightline Portal platform, designed for logging calls anonymously and offering anonymous instant messaging services, for the hard work to review all policies required for a Nightline to run, and the creation of a facilitation guide to go alongside training materials, all of which will be available for Nightlines long after the closure of the national Association.

Disposal of Assets

Some physical assets such as computer hardware were donated to Nightlines in need of new equipment.

Ownership of Nightline Portal has been passed to Three Rings CIC, which will continue to maintain and develop the platform. Our existing model policies and other documents have been made available in an online archive for use by Nightlines in the future. Finally, all of our remaining assets will be passed to London Nightline to hold on trust for the benefit of the Nightline movement as a whole.

The planned disposal of assets was approved by OSCR as required by section 16 of the Charities and Trustee Investment (Scotland) Act 2005.

Summary of Achievements

In 2024/25, the Nightline Association supported 26 Nightlines across the UK. We supported the setup of new Nightlines, such as Robert Gordon University and Aberdeen, provided subject-specific training for Nightlines, and held four conferences where over 130 delegates from Nightlines were able to meet, share ideas and receive updates on training. As with each of our ambitions in this period, we are extremely proud of all that was achieved, whilst also recognising that it is significantly less than we had hoped for.



Nightlines across the UK in 2024-25

The ongoing delivery of IT services enabled Nightlines to provide listening services to students across the UK, with updates rolled out regularly. Nightlines took over 14,500 calls and messages from students in need of support, and supported them for over 15,330 hours.

In managing the Association, the Trustees had regard to the Charity Commission's guidance on public benefit.

Activities in Scotland

In 2024/25, there were 5 Nightlines operating in Scotland.

The Association supported Nightlines in Scotland in the same way as Nightlines in England & Wales, having regard to the differing legal and educational systems in Scotland.

The Association is registered as a charity in Scotland with the Office of the Scottish Charity Regulator (OSCR).

Activities in Northern Ireland

In 2024/25, there was 1 Nightline operating in Northern Ireland.

The Association supported Nightlines in Northern Ireland in the same way as Nightlines in England & Wales, having regard to the differing legal and educational systems in Northern Ireland.

The Association was not required to register as a charity in Northern Ireland as section 167 of the Charities Act (Northern Ireland) 2008 has not yet entered into force.

Thank you

We are grateful to each and every one of our volunteers who have spent time supporting Nightlines, developing policies, working on IT, working through accreditations and so much more. A special thanks must go to our Heads of Departments; Ellie McCarthy (Services) and Javier Bosch (IT), alongside some of our longest standing volunteers; Ryan Atkins, Matthew Axbey, James Buller (one of our original Trustees who has remained a volunteer), Oliver Earl, Josh Fogg, and Geoff Jukes, to name but a few.

What has been incredibly special to note amongst the Nightline movement, and specifically the Association, is the welcoming nature of the team. Volunteers are giving their own time, yet are on the end of the phone when the IT system has a bug, or ready to review a policy when an issue arises. This team has been an incredible support to Nightlines across the country, and we hope that Nightlines will continue to support one another in this same spirit.

Below is a selection of our photos from Nightlines over the years.





Structure Governance and Management

Legal Structure

The Nightline Association is a Charitable Company Limited by Guarantee registered in England. The Trustees are the directors for the purposes of the Companies Act 2006.

We are registered as a charity in England & Wales and in Scotland. The Association is not required to register in Northern Ireland as section 167 of the Charities Act (Northern Ireland) 2008 has not yet been brought into operation.

Governing Document

The Association's constitution consists of its Articles of Association which are available from Companies House and the Charity Commission.

These are supplemented by Bye Laws made by the Trustees.

Planned conversion to CIO

The Association had planned to formally apply to convert to a charitable incorporated organisation (CIO) in 2024, and this process began following the approval at the AGM in July 2024. However, following the decision to wind up the Charity in January 2025, this was not progressed further.

Membership & Affiliation

Our legal members are the parent bodies (mostly Students' Unions and Universities) that run Nightline services in the UK. In addition, all Nightline and Association Volunteers are (non-voting) associate members.

Affiliated Nightlines were accredited by the Association as meeting the requirements of the Nightline Quality Standards (NQSs), a set of standards developed in consultation with the members and based on legal and best practice requirements in the helplines sector.

There is an annual affiliation fee for Nightlines which is set at 4% of a Nightline's annual income, capped at £1023 in 2024 (rising in line with inflation). The Trustees decided that it was not in the best interests of our charitable purposes to collect the affiliation fees in 2025, following the decision to wind up the charity.

Trustee Meetings & Committees

The Board of Trustees held four plenary meetings each year, with shorter additional meetings when necessary. In addition to the Board, four Committees provided oversight on the Association's activities during 2024/25:

- Operations & People Committee
- Finance Committee
- Governance Committee
- Safeguarding Steering Committee

In addition, ad hoc Search & Nomination Committees were formed as needed to manage the recruitment of Trustees and Staff with senior management functions.

A Winding Up Committee was formed in 2025 to oversee the process of closing the charity.

Trustee Appointment

Trustees were appointed following a rigorous appointment process. This was carried out by a Search & Nomination Committee including Trustees, volunteers, and representatives of affiliated Nightlines. The process involved the review of applications, interviews, references and an analysis of potential conflicts of interest. Appointments were subject to vetting and eligibility checks and were by the Board of Trustees.

General Trustees were appointed to a 3-year term. Student Trustees are appointed to a 2-year term and were required to be current students at the time of their appointment or reappointment. Trustees are limited to a maximum of 6 consecutive years in office.

Safeguarding

While the Association did not directly run any Nightline services, we recognised the importance of having robust procedures in place to protect children and adults at risk.

All of our volunteers and staff underwent safer recruitment checks, including references, to help us make sure that they were appropriate people to work with us. Staff and volunteers were also required to complete our online safeguarding training to equip them with the knowledge and skills necessary to fulfil their role. The Safeguarding Steering Committee performed a quarterly audit of safeguarding incidents and reported directly to the Board of Trustees.

The safeguarding arrangements for individual Nightlines are the responsibility of the Nightlines and their parent bodies. In 2024, the Nightline Association provided thorough training on safeguarding for all Nightline volunteers to ensure each volunteer was aware of the safeguarding risks and actions to take, regardless of their locality or parent body.

Risk Management

During 2024 and following the Board's decision to wind up the Association in 2025, the Trustees reviewed risks regularly at Board Meetings and tracked progress on alleviating risks.

Charity Governance

In 2024 and 2025, the Trustees reviewed and updated the policies of the Association, as part of a regular review process.

Volunteer Management

The Association's volunteers were organised into a number of teams within seven departments:

- Administration and Finance
- Fundraising, Events and Communications
- Impact and Research
- IT
- People
- Services
- Stakeholder Management

Each department was led by a volunteer Head of Department, line managed by the CEO.

Subsidiaries

The Association has a subsidiary charity, Nightline Trust, a charitable incorporated organisation (charity number 1112793-1). This charity will also be closing at the same time as the Association.

The Nightline Trust acted as a parent body of last resort, taking on the governance and oversight of Nightline services where their existing parent body is unable to do so, but where the Nightline service still remains viable and sustainable in the long-term.

In 2024, the Nightline Trust acted as the parent body for Birmingham Nightline, a charitable company limited by guarantee. Birmingham Nightline was managed by their own Board of Trustees, with regular reporting to the Association. The Nightline Trust also acted as the parent body for Edinburgh Nightline (Charity number SC053618). The Nightline Trust supported Edinburgh Nightline with recruiting their first Board of Trustees, who then regularly reported to the Association.

Details of the Nightline Trust's work is available later in this report.

International Nightline movement

International Affiliation was available to Nightlines and groups of Nightlines outside of the UK and allowed access to most of our services and resources. We were part of Nightline Europe in 2024-25, providing networking and shared learning opportunities across the continent, and supporting the release of their first report, "Student Mental Health in Europe: Learning the lessons".

Memberships & Affiliations

During the period covered by this report, the Association was part of:

- Helplines Partnership
- National Council for Voluntary Organisations
- National Suicide Prevention Alliance
- Mental Wellbeing in Higher Education Expert Committee

Exemptions from Disclosure

No details of the Association, its Trustees, or its staff have been omitted from this report.

Funds held as custodian trustee on behalf of others

The Association acted as a conduit for funds donated to local Nightlines through JustGiving. Donations were processed and paid to the Association, which then passed the money to the relevant Nightline or its parent body. These conduit funds are noted in the accounts. There were no funds held, to be passed to Nightlines, at the end of June 2025.

Nightline Trust Activities

The Nightline Trust is a wholly owned subsidiary charity of the Nightline Association (registered charity number 1112793-1). It existed to take on ownership and/or oversight of Nightline services where there is no appropriate parent body such as a

Students' Union but where the Nightline service remains sustainable and viable in the long term.

Our Nightlines

The Nightline Trust oversaw the operation of two Nightlines, Birmingham Nightline and Edinburgh Nightline.

The responsibility for the management and governance of Birmingham Nightline sat with the charity's Board of Trustees, who were appointed in November 2022. For the duration of the accounting period, the Nightline Trust remained the sole legal member of Birmingham Nightline.

During the reporting period, Birmingham Nightline continued to operate reduced service, however due to operational challenges, the Nightline made the difficult decision to close in 2024. Birmingham Nightline was dissolved on 7 January 2025, and gifted funds restricted for use in Birmingham to the Nightline Association, with clear restrictions that if the Association did not use the funds, they must be shared equally between Birmingham Mind (Charity number 1003906) and Birmingham Samaritans (Charity number 1166821). Following the decision to close the Association, the transfer of funds to Birmingham Mind and Birmingham Samaritans was completed on 28 February 2025.

The responsibility for the management and governance of Edinburgh Nightline sits with the charity's Board of Trustees, who were appointed in September 2024. Edinburgh Nightline operates five days a week, supporting students across the Higher Education Institutions in Edinburgh.

Closure

Due to the decision to close the Nightline Association, the Nightline Trust will also be closing. The charity has no assets as all support was provided by the Nightline Association. Before closing, a resolution will be passed to remove any remaining governance links between the Nightline Trust and Edinburgh Nightline.

Financial Overview

Financial Review

Expenditure from the last 18 months outweighed the income considerably. The income for the period was £50,570 and the expenditure was £216,227.

We raised funds from a range of sources, from trusts and foundations, individual donations and fundraising events. We exited June 2025 with cash of £14,250, of which

around £10,300 will be gifted to London Nightline (Charity number 1198922), less any final windup costs, to be held in a restricted fund to support the community of, and events for, Nightlines across the country.

Statement of Trustees' Responsibilities

The charity trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 income and expenditure of the charity for that period. In preparing those 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 (Statement of Recommended Practice, 2019).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK accounting standards and statements of recommended practice 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 operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Reserves Policy and Designated Funds

Our Reserves Policy, approved in October 2024, stated that reserves would be calculated as being at an appropriate level with each of the following designated areas covered:

1. to provide a level of working capital that protects the continuity of core operations for six months, should the Trustees conclude that the charity be wound up. The methodology used to calculate these core operational costs shall be presented along with the budget each year.
2. to provide a level of funding for unexpected opportunities.
3. to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.
4. to provide core Nightline facing IT services for 9 months following a board resolution to wind up the Association.

Following the decision to close the Association in January 2025, we utilised the reserves to assist with the closure, and to help protect the legacy of the Association.

Examination of accounts

The Trustees are satisfied that no audit is required under:

- section 144 of the Charities Act 2011.
- section 475 of the Companies Act 2006.
- regulation 10(1) of the Charities Accounts (Scotland) Regulations 2006.

The Trustees believe that an independent examination is required under section 145 of the Charities Act 2011 and regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

The Trustees have reappointed Godfrey Wilson Limited (registered company number 04537489) to carry out this examination. The Trustees believe that Godfrey Wilson Limited has the requisite ability and practical experience to carry out a competent examination of the accounts.

Approval

The financial statements were approved by the Board of Trustees on 26 July 2025 and signed on behalf of the Trustees by:

A handwritten signature in black ink, appearing to read 'Mr J. Smith', written in a cursive style.

Martin Smith
Treasurer

Independent examiner's report

To the trustees of Nightline Association

Nightline Association

I report to the trustees on my examination of the accounts of Nightline Association (the charitable company) for the period ended 30 June 2025, which are set out on pages 25 to 36.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'), the Charities Act 2011 ('the 2011 Act'), and the Trustee Investment (Scotland) Act 2005 ('the 2005 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the 2011 Act and section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and the requirements of regulation 11 of the Charities Accounts (Scotland) Regulations 2006 ('the 2006 Regulations').

Independent examiner's statement

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act, section 130 of the 2011 Act, section 44(1)(c) of the 2005 Act, or regulation 4 of the 2006 Regulations; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, or with the applicable requirement concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts do not comply with the regulation 8 of the 2006 Regulations; or
- (5) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of Nightline Association

Nightline Association

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

Dougal Howard

Date: 26 July 2025

Dougal Howard ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Nightline Association

Statement of financial activities

For the period ended 30 June 2025

				18 months to 30 June 2025 Total £	12 months to 31 December 2023 Total £
	Note	Restricted £	Unrestricted £		
Income from:					
Donations and legacies	3	5,467	36,568	42,035	81,387
Charitable activities	4	-	6,193	6,193	5,576
Investments		-	2,342	2,342	384
Total income		<u>5,467</u>	<u>45,103</u>	<u>50,570</u>	<u>87,347</u>
Expenditure on:					
Raising funds		-	24,734	24,734	7,427
Charitable activities		<u>63,732</u>	<u>127,761</u>	<u>191,493</u>	<u>79,315</u>
Total expenditure	5	<u>63,732</u>	<u>152,495</u>	<u>216,227</u>	<u>86,742</u>
Net income / (expenditure) and net movement in funds	6	(58,265)	(107,392)	(165,657)	605
Reconciliation of funds:					
Total funds brought forward		<u>58,265</u>	<u>107,392</u>	<u>165,657</u>	<u>165,052</u>
Total funds carried forward		<u>-</u>	<u>-</u>	<u>-</u>	<u>165,657</u>

All of the above results are derived from activities undertaken prior to the cessation of the charity's operations. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

Nightline Association

Balance sheet

As at 30 June 2025

			30 June 2025	31 December 2023
	Note	£	£	£
Current assets				
Debtors	9	-		4,687
Cash at bank and in hand		<u>14,250</u>		<u>163,036</u>
		14,250		167,723
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>(14,250)</u>		<u>(2,066)</u>
Net current assets			-	165,657
Net assets	12		<u>-</u>	<u>165,657</u>
Funds	13			
Restricted funds			-	58,265
Unrestricted funds				
Designated funds			-	35,000
General funds			<u>-</u>	<u>72,392</u>
Total charity funds			<u>-</u>	<u>165,657</u>


The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 26 July 2025 and signed on their behalf by



Martin Smith - Treasurer

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

1. Accounting policies

a) Basis of preparation

Nightline Association Charity is an Charitable Company registered in England and Wales. The registered office address is Lytchett House, 13 Freeland Park, Wareham Road, Poole Dorset, BH16 6FA.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Nightline Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Break up basis of accounting

The trustees took the decision to close the charity during the period ended 30 June 2025, as detailed in the trustees' report. These accounts have been prepared on a break up basis and the trustees intend that the charitable company will be dissolved within the next 12 months.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time as follows:

	18 months to 30 June 2025	12 months to 31 December 2023
Raising funds	20.0%	15.0%
Charitable activities	80.0%	85.0%

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

1. Accounting policies (continued)

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The charity does not have any accounting policies with key sources of estimation uncertainty that have a significant effect on the amounts.

2. Prior period comparatives: statement of financial activities

	12 months to 31 December 2023		
	Restricted £	Unrestricted £	Total £
Income from:			
Donations and legacies	49,468	31,919	81,387
Charitable activities	-	5,576	5,576
Investments	-	384	384
Total income	49,468	37,879	87,347
Expenditure on:			
Raising funds	-	7,427	7,427
Charitable activities	29,638	49,677	79,315
Total expenditure	29,638	57,104	86,742
Net income / (expenditure) and net movement in funds	19,830	(19,225)	605

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

3. Income from donations and legacies

			18 months to 30 June 2025 Total £
	Restricted £	Unrestricted £	
Grants	1,000	19,500	20,500
Donations	4,467	10,428	14,895
Gifts in kind	-	6,640	6,640
Total income from donations and legacies	5,467	36,568	42,035

			12 months to 31 December 2023 Total £
	Restricted £	Unrestricted £	
Prior period comparative:			
Grants	49,468	6,000	55,468
Donations	-	11,798	11,798
Gifts in kind	-	14,121	14,121
Total income from donations and legacies	49,468	31,919	81,387

4. Income from charitable activities

	18 months to 30 June 2025 Total £	12 months to 31 December 2023 Total £
Subscriptions	3,449	4,577
Other income	2,744	999
Total income from charitable activities	6,193	5,576

Income from charitable activities was unrestricted in the current and prior period.

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	18 months to 30 June 2025 £
Staff costs (note 7)	-	107,285	5,836	113,121
Other staff and volunteer costs	-	17,788	-	17,788
IT and telephone	-	9,536	-	9,536
Events	-	21,452	-	21,452
Fundraising costs	19,864	-	-	19,864
Legal and professional	-	15,244	3,600	18,844
Office and running costs	-	708	-	708
Trustee expenses	-	-	1,091	1,091
Distribution to other Nightline charities	-	-	13,823	13,823
Sub-total	19,864	172,013	24,350	216,227
Allocation of support and governance costs	4,870	19,480	(24,350)	-
Total expenditure	24,734	191,493	-	216,227

Total governance costs were £2,477 (2024: £2,334).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	12 months to 31 December 2023 £
Staff costs (note 7)	5,040	26,135	12,446	43,621
Other staff and volunteer costs	-	7,385	-	7,385
IT and telephone	-	5,524	-	5,524
Events	-	14,092	-	14,092
Fundraising costs	378	-	-	378
Legal and professional	-	13,365	-	13,365
Office and running costs	-	1,429	-	1,429
Trustee expenses	-	-	948	948
Sub-total	5,418	67,930	13,394	86,742
Allocation of support and governance costs	2,009	11,385	(13,394)	-
Total expenditure	7,427	79,315	-	86,742

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

6. Net movement in funds

This is stated after charging:

	18 months to 30 June 2025 £	12 months to 31 December 2023 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	1,149	948
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	1,950	1,600
▪ Other services (excluding VAT)	<u>350</u>	<u>-</u>

Trustees' reimbursed expenses represent payments to seven trustees for travel and subsistence costs and other incidental costs relating directly to the charity. The reimbursed trustee expenses in the prior year represent payments to nine trustees for travel and subsistence costs.

In common with other charities of our size and nature we use our examiners to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

7. Staff costs and numbers

Staff costs were as follows:

	18 months to 30 June 2025 £	12 months to 31 December 2023 £
Salaries and wages	109,265	42,334
National insurance	525	-
Pension costs	<u>3,331</u>	<u>1,287</u>
	<u><u>113,121</u></u>	<u><u>43,621</u></u>

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

7. Staff costs and numbers (continued)

	18 months to 30 June 2025 No.	12 months to 31 December 2023 No.
Employees earning more than £60,000 during the 18 month period:		
Between £70,000 and £80,000	<u>1</u>	<u>-</u>

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £82,452 in the 18 month period to 30 June 2025 (£37,647 in the 12 month period to 31 December 2023).

	18 months to 30 June 2025 No.	12 months to 31 December 2023 No.
Average head count	<u>2.5</u>	<u>1</u>

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Debtors

	30 June 2025 £	31 December 2023 £
Trade debtors	-	262
Prepayments	<u>-</u>	<u>4,425</u>
	<u>-</u>	<u>4,687</u>

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

10. Creditors : amounts falling due within 1 year

	30 June 2025 £	31 December 2023 £
Trade creditors	-	112
Accruals	14,250	1,954
Other creditors (note 11)	-	-
	<u>14,250</u>	<u>2,066</u>

11. Conduit funding

	30 June 2025 £	31 December 2023 £
Balance at start of period	-	557
Funding received during period	13,639	2,271
Funding distributed during period	<u>(13,639)</u>	<u>(2,828)</u>
Balance at end of period	<u>-</u>	<u>-</u>

Conduit funds are monies received for third parties and do not belong to the charity. The charity passes them through the accounts to Nightlines to help their charitable purposes, but does not have control over their use. The receipts and payments referred to above have been excluded from the Statement of Financial Activities. The balance held at the end of the year is included in Other creditors (note 10).

12. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	-	-	14,250	14,250
Current liabilities	-	-	(14,250)	(14,250)
Net assets at 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	58,265	35,000	74,458	167,723
Current liabilities	-	-	(2,066)	(2,066)
Net assets at 31 December 2023	<u>58,265</u>	<u>35,000</u>	<u>72,392</u>	<u>165,657</u>

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

13. Movements in funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2025 £
Restricted funds					
Nominet	48,265	-	(48,265)	-	-
National Lottery	10,000	-	(10,000)	-	-
Paul Bassham	-	1,000	(1,000)	-	-
Birmingham Nightline	-	3,467	(3,467)	-	-
Co-operative Regional Conferences	-	1,000	(1,000)	-	-
Total restricted funds	58,265	5,467	(63,732)	-	-
Unrestricted funds					
<i>Designated funds</i>					
Remediating IT risks	30,000	-	-	(30,000)	-
Grant bridging	5,000	-	-	(5,000)	-
<i>Total designated funds</i>	35,000	-	-	(35,000)	-
General funds	72,392	45,103	(152,495)	35,000	-
Total unrestricted funds	107,392	45,103	(152,495)	-	-
Total funds	165,657	50,570	(216,227)	-	-

Purposes of restricted funds

Nominet	To fund digital projects.
National Lottery	To increase training for Nightlines.
Paul Bassham	Funding to support Norwich Nightline, through covering their conference costs and additional volunteer support.
Birmingham Nightline	Supporting Birmingham based students with access to Nightline.
Co-operative Regional Conferences	Supporting training and development for Nightline volunteers locally.

Purposes of designated funds

Remediating IT risks	Funding should significant risks crystallise.
Grant bridging	Allowance for a project should funding be delayed or paid in arrears.

Nightline Association

Notes to the financial statements

For the period ended 30 June 2025

13. Movements in funds (continued)

Transfers

All designated funds transferred to general funds to aid the cessation of the charity.

Prior period comparative	At 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2023 £
Restricted funds					
Charlie Waller Trust	408	-	(408)	-	-
Nominet	13,027	39,468	(4,230)	-	48,265
Innox	25,000	-	(25,000)	-	-
National Lottery	-	10,000	-	-	10,000
Total restricted funds	38,435	49,468	(29,638)	-	58,265
Unrestricted funds					
<i>Designated funds</i>					
Remediating IT risks	-	-	-	30,000	30,000
Grant bridging	-	-	-	5,000	5,000
<i>Total designated funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>35,000</i>	<i>35,000</i>
General funds	126,617	37,879	(57,104)	(35,000)	72,392
Total unrestricted funds	126,617	37,879	(57,104)	-	107,392
Total funds	165,052	87,347	(86,742)	-	165,657

14. Subsidiaries

The Association has one direct subsidiary charity, the Nightline Trust (a charitable incorporated organisation, registered charity no 1112793-1) which is a linked charity of the Association under section 12(1) of the Charities Act 2011. No transactions were undertaken by this subsidiary in 2025. The Nightline Trust itself has a subsidiary charity, Birmingham Nightline (a charitable company limited by guarantee, registered company no 13605561, not required to register with the Charity Commission due to section 30(2)(d) of the Charities Act 2011). Birmingham Nightline prepares separate accounts.

As described in the trustees' annual report, both these entities have ceased trading alongside the planned wind up of the Association.