

The Saviour Trust

Charity No. 1122886

Company No. 06136023

Trustees' Report and Audited Accounts

31 August 2021

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the audited financial statements of the charity for the year ended 31 August 2021.

Objectives and Activities

The charity exists to:

1. Further the welfare of children, young people and adults mainly in the area of West Yorkshire, especially but not limited to those who are homeless or in danger of homelessness.
2. Provide or facilitate the provision of housing, mentoring, counselling, advisory and welfare services, family care and personal development opportunities for persons within the beneficiary group.
3. Provide assistance to and services to the homeless with a view to helping their rehabilitation.

Significant activities

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

The charity's main activity is to provide housing and support to those who have become homeless due to family breakdown, poor money management, substance misuse, mental health issues etc

All service-users are visited in their homes on a weekly basis and expected to attend a support session at the Centre or a Support Hub; any issues regarding the service-users or property are discussed at these meetings. During 2021, we have adapted working practices to keep within government guidelines and, as best practice, to ensure the safety of our staff and clients during the Covid 19 pandemic. This has included daily telephone support calls to service-users, drive-by house checks when we have been unable to enter the property, telephone initial assessments etc. As and when restrictions were lifted we further adapted our delivery of the service to ensure it was efficient and effective and useful whilst still safe.

All properties are inspected weekly and brought into line with the current fire and health and safety regulations.

Future Plans

The Trustees are committed to continue to build up the operating reserves of The Saviour Trust (The Trust) so as to protect the sustainability of The Trust in being able to continue to provide its services. This includes using some of its reserves, as the Trustees and Management see appropriate, to purchase a limited number of properties for use by The Trust. The Trust has a designated Sustainability Fund into which are appropriated all core rents received from Housing Benefit for the houses owned by The Trust.

By the 31 August 2021 the properties acquired by The Trust totalled 9.

The Trust will continue to look for further funding opportunities so as to increase the number of individuals and families to whom The Trust can provide its services.

The Big Lottery

Again, The Trust has exceeded The Big Lottery Outcomes for this year ending Dec 2020 which was the end of the five year project.

The Saviour Trust
Trustees Annual Report

Structure, Governance and Management

Governance Structure

The Trust board of Trustees meets on a monthly basis (excluding December and August), to review department reports and Trust-wide performance.

Governing document

The charity is a charitable company limited by guarantee and is governed by a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Overview

Over the last year The Trust has continued to grow to meet the increasing needs of often desperate people seeking a roof over their head, and pastoral care which The Trust offers.

During the year, its housing stock has increased by 45 properties, so that The Trust was officially managing 244 properties (484 units). At the end of August 2021, The Trust was accommodating 484 adults and 18 children. In the case of all children housed, the Trustees require staff to provide positive good care verification weekly, with any suspected or unusual behaviours being escalated to the local council family support unit.

Vic Iwanuschak continues to serve as the Patron of the charity.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Homeless Project Staff Meetings

Staff meetings continue to be held on a weekly basis with the General Manager. Trustees are invited to attend these Meetings if they wish to do so.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06136023

Charity No. 1122886

Registered Office

St Oswald House
St Oswald Street
Castleford
WF10 1DH

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

N.C. Brown

M.A. Iwanuschak

S. Kelly

N. McDonald

J.I. Warnett

M.J. Williamson

Auditor

Hansons
St Oswald House
St Oswald Street
Castleford
WF10 1DH

Statement of trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for the charitable company for that period. In preparing these financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditor

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the company's auditors are aware of that information.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J.I. Warnett
Chair of Trustees
25 April 2022

Independent Auditor's Report to the Members of The Saviour Trust

Opinion

We have audited the accounts of The Saviour Trust (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its profit/loss 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 accounts section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the trustees' report and accounts, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts 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.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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; or
- the trustees were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement found in the trustees' report, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees 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 accounts

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

The Saviour Trust
Audit Report Unqualified

Use of this report

This report is made solely to the company's members, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Hansons,
For and on behalf of Hansons, Chartered Accountants and Statutory Auditors
St Oswald House
St Oswald Street
Castleford

WF10 1DH
25 April 2022

Hansons is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a charity under section 1212 of the Companies Act 2006.

The Saviour Trust
Statement of Financial Activities
for the year ended 31 August 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	4	-	34,972	34,972	104,106
Charitable activities	5	3,929,056	-	3,929,056	3,009,799
Investments	6	154	-	154	507
Total		3,929,210	34,972	3,964,182	3,114,412
Expenditure on:					
Charitable activities	7	2,844,199	11,736	2,855,935	2,130,634
Other	8	827,576	23,236	850,812	640,357
Total		3,671,775	34,972	3,706,747	2,770,991
Net income	9	257,435	-	257,435	343,421
Net income before other gains/(losses)		257,435	-	257,435	343,421
Other gains and losses					
Net movement in funds		257,435	-	257,435	343,421
Reconciliation of funds:					
Total funds brought forward		1,225,502	-	1,225,502	882,081
Total funds carried forward		1,482,937	-	1,482,937	1,225,502

The Saviour Trust
Summary Income and Expenditure Account
for the year ended 31 August 2021

	2021 £	2020 £
Income	3,964,028	3,113,905
Interest and investment income	154	507
Gross income for the year	<u>3,964,182</u>	<u>3,114,412</u>
Expenditure	3,669,750	2,742,695
Depreciation and charges for impairment of fixed assets	36,997	28,296
Total expenditure for the year	<u>3,706,747</u>	<u>2,770,991</u>
Net income before tax for the year	257,435	343,421
Net income for the year	<u>257,435</u>	<u>343,421</u>

The Saviour Trust
Balance Sheet
at 31 August 2021

Company No. 06136023	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	823,314	665,412
		<u>823,314</u>	<u>665,412</u>
Current assets			
Debtors	13	161,708	127,018
Cash at bank and in hand		586,287	488,997
		<u>747,995</u>	<u>616,015</u>
Creditors: Amount falling due within one year	14	(88,372)	(55,925)
Net current assets		<u>659,623</u>	<u>560,090</u>
Total assets less current liabilities		<u>1,482,937</u>	<u>1,225,502</u>
Net assets excluding pension asset or liability		<u>1,482,937</u>	<u>1,225,502</u>
Total net assets		<u><u>1,482,937</u></u>	<u><u>1,225,502</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		1,183,822	928,486
Designated funds		299,115	297,016
		<u>1,482,937</u>	<u>1,225,502</u>
Reserves	15		
Total funds		<u><u>1,482,937</u></u>	<u><u>1,225,502</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

Approved by the board on 25 April 2022

And signed on its behalf by:

J.I. Warnett
Trustee
25th April 2022

The Saviour Trust
Statement of Cash flows
for the year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	257,435	343,421
Adjustments for:		
Depreciation of property, plant and equipment	53,018	46,614
Profit on disposal of tangible fixed assets	-	(5,600)
Dividends, interest and rents from investments	(154)	(507)
Increase in trade and other receivables	(34,690)	(61,088)
Increase in trade and other payables	32,447	6,519
Net cash provided by operating activities	<u>308,056</u>	<u>329,359</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(210,920)	(236,009)
Dividends, interest and rents from investments	154	507
Net cash used in investing activities	<u>(210,766)</u>	<u>(219,707)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	97,290	109,652
Cash and cash equivalents at the beginning of the year	488,997	379,345
Cash and cash equivalents at the end of the year	<u>586,287</u>	<u>488,997</u>
Components of cash and cash equivalents		
Cash and bank balances	586,287	488,997
	<u>586,287</u>	<u>488,997</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Straight Line
Motor	25% Reducing Balance
Equipment	25% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	-	104,106	104,106
Charitable activities	3,009,799	-	3,009,799
Investments	507	-	507
Total	3,010,306	104,106	3,114,412
Expenditure on:			
Charitable activities	2,096,838	33,796	2,130,634
Other	570,047	70,310	640,357
Total	2,666,885	104,106	2,770,991
Net income	343,421	-	343,421
Transfers between funds	87,696	(87,696)	-
Net income before other gains/(losses)	431,117	(87,696)	343,421
Other gains and losses:			
Net movement in funds	431,117	(87,696)	343,421
Reconciliation of funds:			
Total funds brought forward	794,385	87,696	882,081
Total funds carried forward	1,225,502	-	1,225,502

4 Income from donations and legacies

	Restricted £	Total 2021 £	Total 2020 £
Grants	34,972	34,972	104,106
	34,972	34,972	104,106

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Rental Income	3,929,056	3,929,056	3,009,799
	<u>3,929,056</u>	<u>3,929,056</u>	<u>3,009,799</u>

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Deposit Account Interest	154	154	507
	<u>154</u>	<u>154</u>	<u>507</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Employee Costs	63,514	9,478	72,992	61,245
Property Costs	2,765,157	1,571	2,766,728	2,044,138
Deperication	16,021	-	16,021	12,718
<i>Governance costs</i>				
Audit/Independent examination fees	7,153	687	7,840	5,655
Legal and professional costs	3,403	-	3,403	6,878
	<u>2,855,248</u>	<u>11,736</u>	<u>2,866,984</u>	<u>2,130,634</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Employee costs	658,294	20,488	678,782	514,171
Motor and travel costs	54,446	-	54,446	39,489
Premises costs	41,717	2,061	43,778	33,808
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	36,997	-	36,997	28,296
General administrative costs	36,122	687	36,809	24,593
	<u>827,576</u>	<u>23,236</u>	<u>850,812</u>	<u>640,357</u>

9 Net income before transfers

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	53,018	46,614
Auditors' remuneration	6,616	4,431
Other fees paid to the auditor or independent examiner	1,224	1,224

10 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Mr Brown has been paid remuneration for employment services undertaken for the charity including being treasurer, and homeless support officer.

Trustee	Remuneration	Pension	Other benefits
N.C. Brown	9,645	-	-

11 Staff costs

Salaries and wages	661,679	511,188
Social security costs	50,695	42,221
Pension costs	26,892	22,007
	<u>739,266</u>	<u>575,416</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2021	2020
	Number	Number
Support Staff	30	24
	<u>30</u>	<u>24</u>

12 Tangible fixed assets

	Land and buildings	Motor	Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 September 2020	637,924	111,246	63,160	812,330
Additions	165,058	41,102	4,760	210,920
At 31 August 2021	<u>802,982</u>	<u>152,348</u>	<u>67,920</u>	<u>1,023,250</u>
Depreciation and impairment				
At 1 September 2020	74,637	36,108	36,173	146,918
Depreciation charge for the year	16,021	29,060	7,937	53,018
At 31 August 2021	<u>90,658</u>	<u>65,168</u>	<u>44,110</u>	<u>199,936</u>
Net book values				
At 31 August 2021	<u>712,324</u>	<u>87,180</u>	<u>23,810</u>	<u>823,314</u>
At 31 August 2020	<u>563,287</u>	<u>75,138</u>	<u>26,987</u>	<u>665,412</u>

13 Debtors

	2021	2020
	£	£
Trade debtors	159,603	124,913
Prepayments and accrued income	2,105	2,105
	<u>161,708</u>	<u>127,018</u>

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	88,372	55,925
	<u>88,372</u>	<u>55,925</u>

15 Movement in funds

	At 1 September 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2021 £
Restricted funds:				
Restricted income funds:				
Lottery Fund	-	34,972	(34,972)	-
<i>Total</i>	<u>-</u>	<u>34,972</u>	<u>(34,972)</u>	<u>-</u>
Unrestricted funds:				
General funds	928,486	3,856,927	(3,601,591)	1,183,822
Designated funds:				
Housing Support Sustainability fund	297,016	72,283	(70,184)	299,115
<i>Total</i>	<u>297,016</u>	<u>72,283</u>	<u>(70,184)</u>	<u>299,115</u>
Revaluation Reserves:				
 Total funds	 <u>1,225,502</u>	 <u>3,964,182</u>	 <u>(3,706,747)</u>	 <u>1,482,937</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Lottery Fund Money received from the fund is for increasing staffing levels and providing more social activities

Designated funds:

Housing Support Delineated Funds to which all core rent received from housing benefit for
Sustainability fund the houses owned by the Trust will be appropriated.

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	823,314	823,314
Net current assets	659,623	659,623
	<u>1,482,937</u>	<u>1,482,937</u>

17 Reconciliation of net debt

	At 1 September 2020 £	Cash flows £	New HP/Finance leases £	At 31 August 2021 £
Cash and cash equivalents	488,997	97,290		586,287
	<u>488,997</u>	<u>97,290</u>	-	<u>586,287</u>
Net debt	<u>488,997</u>	<u>97,290</u>	-	<u>586,287</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				

Pension commitments

	2021 £	2020 £
The pension cost charge to the company amounted to:	<u>26,892</u>	<u>22,007</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.