

SIMON ON THE STREETS

England & Wales · Charity number 1165317

Details

Status Registered

Legal form CIO

Registered 2016-01-26

Register [View on the Charity Commission register](#)

Contact

Address Suite 1B & 2A
Crown House
94 Armley Road
Leeds
LS12 2EJ

Phone 01133452270

Email admin@simononthestreets.co.uk

Website www.simononthestreets.co.uk

Activities

Objects: 1) TO PREVENT AND RELIEVE HARDSHIP AND NEED AND DISTRESS AMONGST THOSE WHO ARE HOMELESS AND ROOTLESS BY THE PROVISION OF PRACTICAL AND EMOTIONAL SUPPORT IN PARTICULAR BUT NOT EXCLUSIVELY TO THOSE WHO ARE SLEEPING ROUGH, OR WHO ARE UNWILLING OR UNABLE TO ACCEPT EXISTING PROVISION. 2) TO EDUCATE THE PUBLIC CONCERNING THE PROBLEMS OF SOCIAL ISOLATION AND HOMELESSNESS.

Activities: Objectives are to: 1) prevent and relieve hardship and need and distress amongst those who are homeless and rootless by the provision of practical and emotional support, in particular but not exclusively to those who are sleeping rough or who are unwilling or unable to accept existing provision; 2) educate the public concerning the problems of social isolation and homelessness.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£447,745	£491,573	-	-
2023-12-31	£446,131	£410,701	-	-
2022-12-31	£463,720	£432,119	-	-
2021-12-31	£406,725	£469,632	-	-
2020-12-31	£391,265	£360,853	-	-

Trustees

Name	Role	Appointed
Charlotte Wright		2018-01-01
David Harrop		2025-07-02
Leo Jones-Rowe		2019-07-15
Lynne Liddle		2019-07-15
Richard Michie		2025-02-13

SIMON ON THE STREETS

England & Wales - Charity number 1165317

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Simon on the Streets

Contents of the Financial Statements
for the Year Ended 31 December 2024

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Simon on the Streets

Reference and Administrative Details
for the Year Ended 31 December 2024

TRUSTEES

C Wright
E Fraser
A Beaumont (resigned 24/9/2024)
M Prenton (resigned 30/4/2024)
L Jones-Rowe
L Liddle
C Brown
R Michie (appointed 13/2/2025)

REGISTERED OFFICE

Suite 1B and 2A
Crown House
94 Armley Road
Leeds
LS12 2EJ

**REGISTERED COMPANY
NUMBER**

CE005270

**REGISTERED CHARITY
NUMBER**

1165317

INDEPENDENT EXAMINER

S&W Partners (Leeds) Limited
Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

Simon On the Streets (Charity number 1165317, the "Charity") is a Charitable Incorporated Organisation ("CIO"). The Charity was originally founded in January 1999. The main office is located at Suite 1B and 2A Crown House, 94 Armley Rd, Leeds, LS12 2EJ.

Trustees

The trustees that served through the year were as follows:

- Charlotte Wright – Trustee
- Colin Brown - Trustee & Treasurer
- Emma Fraser - Trustee & Secretary
- Leo Jones-Rowe - Trustee & Co Chair
- Lynne Liddle - Trustee & Co Chair

The trustees that served part of the year were as follows:

- Mike Prenton - Trustee (resigned 30th April 2024)
- Annie Beaumont - Trustee (Resigned 24th September 2024)

PUBLIC BENEFIT STATEMENT

The trustees have reviewed the charity's objectives and aims and confirm that these are identifiably for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- The prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve the above through the following recognised charitable purposes:

- The advancement of health or the saving of lives
- The advancement of citizenship or community development
- The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

The review has identified no detriment or harm caused by the work of the charity. All potential risks of this nature are monitored, and steps taken to minimise them through the charity's policies and procedures. The section of the public that benefit from the charity's activities is set out in the 'Objectives And Activities' section of this report.

OBJECTIVES AND ACTIVITIES

Charity Vision and Mission

We are an independent charity whose core mission is 'Providing hope to those without a voice' and our core mission is "To offer unlimited emotional and practical support for homeless and vulnerable people to enable them to achieve their goals". We have been supporting those rough sleeping, sofa surfing and at risk of homelessness in Leeds and Bradford for over 20 years.

Support without Time Limits

Our offer of emotional and practical support is not time limited and means their work can be tailored to the individual for as long as that person needs, whether this be support around accessing accommodation, linking into primary healthcare for their physical and mental health or working with addiction services or specialists in trauma informed care.

We receive no statutory funding, with all our income coming from public or corporate donations. This independent funding means that we can flex our service delivery to meet the needs of every individual we engage with, in whatever form and however long that may take.

Working in partnership

We work with a range of people with complex needs, from those rough sleeping to sofa surfing and those vulnerably housed. We work in a person-centred way, establishing the wants and needs of the clients and working with them to achieve their goals. On a practical level we work with housing options teams and other commissioned services across the different local areas to try and support people into emergency and long-term accommodation with the appropriate wrap around support.

Our mission is to provide support to those people in our community who are often excluded from, or who refuse, the intervention of other services, with a view to empower them to change their lives. We provide practical and emotional support to those who are rough sleeping or vulnerably housed. We work closely with those complex people who have fallen through the gaps of other services or lost faith and trust in commissioned providers.

We have seen an increase in 'hidden homeless' – those who are sofa-surfing or living in squats, whom are often people with 'No Recourse to Public Funds' (NRPF) and victims of modern-day slavery and human trafficking. We work closely with expert agencies such as Hope for Justice and other stakeholders to provide wraparound support.

Our work aims to:

- Engage with hard-to-reach individuals
- Remove key barriers to engagement
- Build relationships based on trust and offer appropriate support
- Support clients manage the changes they will experience
- Offer practical support around the specific issues faced

Our work is conducted in the following manner:

- Unconditional: we provide a vital connection for those who have nowhere else to turn, offering someone to turn to for unconditional support.
- Empathy: we are a group of people who will show interest in them in a respectful, tolerant, empathetic manner aimed at empowering them to improve their self-image and begin to think about making positive changes in their lives, but we ask for nothing in return.
- Empowering: we take a person-centred approach, focusing on peoples' thoughts and desires, their aspirations, and their regrets, which is the key to the kind of self-reflection that is necessary for any kind of behavioural change that will have a real chance of success.

Most people who fit the above criteria will lack the motivation for positive change; workers will never allow this to be a barrier to engagement and will always seek to build this motivation. The charity recognises that positive change will often be slow to achieve and commits to ensuring that at times of slow change / no change it will not allow efforts to decrease.

2024 ACTIVITIES AND ACHIEVEMENTS

Priorities for the year

Simon on the Streets had the following key aims for 2024:

- Our People
- Our Funds
- Our Community
- Our Impact

Our People

Recognising that our people are our most important asset, the areas of focus were:

- Staff engagement
- Staff development
- Legacy planning

In 2024, our charity experienced a more settled year due to the effective combination of actively listening to and implementing staff feedback, enhancing training and development initiatives, and fostering a reflective practice.

This more cohesive approach to our work has ensured that our staff are in the right roles and collaborating effectively, ultimately helping us achieve our charity's outcomes. Looking ahead, we are excited to hold further sessions following our staff survey session to reflect on our progress and discuss further ideas put forward by the team.

Our Funds

Recognising how vital a stable income is for us to deliver our services and continue as a charity, the areas of focus were:

- Fundraising strategies
- Income diversification
- Fundraising team support

In 2024, our senior fundraiser collaborated with the CEO to draft and develop a comprehensive fundraising strategy aimed at diversifying our income streams. This approach focused on expanding our corporate partnerships and enhancing our community event income. We placed a strong emphasis on securing grants, prioritising additional resources to support these efforts.

Notably, 2024 also saw the successful acquisition of spots in several challenge events, including the Leeds 10K and the Rob Burrows Marathon and Half Marathon, which sold out rapidly. Looking ahead, this area will be a key focus for development in 2025, with plans to purchase even more spots in future events.

Our Community

Recognising the importance of community engagement in several areas:

- Co-production (service user engagement)
- Community involvement through volunteering, fundraising and advocacy efforts.
- Marketing and Social Media

Our community objective focused on recognizing the importance of community engagement by utilising co-production to address service issues and strengthen the voices of the people we support.

Additionally, we aimed to encourage community members to get involved through volunteering, fundraising, and advocacy. While there is still work to be done in building our volunteer base, this will be a key focus within the new community fundraiser role and will be a key priority for 2025.

We have more succinctly captured the voice of the people we support this year, this has been utilised in our social media, case studies and call to action to our corporate partners and community members.

Our Impact

Recognising that we need to constantly measure and evaluate the impact of the work we do our areas of focus were:

- Service Delivery
- Education
- Campaigns
- Collaboration with other charities
- Impact Data

Our objective regarding our impact involved a comprehensive examination of our service delivery. We aimed to be at the forefront of campaigns that significantly reduce homelessness and influence government policy. We have been part of campaigns around no fault evictions; the Vagrancy Act and Reset Homelessness. Another area of focus was to enhance our service delivery by increasing outreach efforts to support individuals who may not be engaging with other services. We have recruited into Bradford which has been a significant gap and now have a full team across both cities. This has impacted our outcomes and increased our service delivery. The whole team are now adept at using and reporting with the Inform CRM system which has started to give some good impact data. This will be further developed in 2025 with more tailored reporting functions being explored.

We have successfully collaborated with MIND and strengthened our relationships with other third sector organisations including Getting Clean, BARCA and Basis in 2024. We have been an integral part of the Women's Census this year where we have worked with a range of Women's only services across Leeds, measuring the impact by speaking to a number of the women we have supported.

FINANCIAL REVIEW

Financial position

Overall income for the year ended 31 December 2024 remained steady with a less than 1% increase on the prior year. Donations and legacies remain the most significant and important source of income at £300,962. The proportion of total income increasing to 67%, compared to 60% of income the year before. Almost £50,000 of these donations were from members of the local community who commit to donating on a regular basis. This income includes significant funds from the many sponsored events and activities undertaken by our committed supporters' events. This year also benefited by £10,191 of investment income, due to high interest savings accounts.

Grants received from private companies and government bodies are also significant in delivering our services and at £123,042 which represent 27% of income, this is a decrease on last year. We have identified that it is an area we are keen to focus on going into 2025.

We have grown the relationships with our corporate supporters throughout the year, gaining 14 new '5 for 5' partners through the year, which commits companies to donating £500 for 5 years, with overall corporate donations totalling £62,909.

Running costs increased from last year by almost 20%. This is primarily as a result of us increasing our front line support staff, but also reflects inflationary pressures. Therefore, the net result for 2024 was a deficit of expenditure over income of £43,828.

At the year end the unrestricted cash balance was £230,351 with an additional restricted balance of £66,212. Whilst the unrestricted cash balance is a decrease on last year, our intention for the year was to reinvest the surplus income from 2023 into our services and we have maintained a healthy position within our target range, comfortably covering our monthly running costs whilst maintaining reserves. The current economic climate is providing us with some challenges to maintain our income at the level we would like to sustain and increase our service provision. However, we continue to monitor the cash position carefully to ensure we operate in a prudent way.

FUTURE PLANS

As we move into 2025, we find ourselves in a strong position to build upon our efforts with a fully developed and capable staff team across both outreach and fundraising. The establishment of a robust community fundraiser will enhance our initiatives, with the roles of the fundraising assistant and fundraising manager being pivotal in ensuring continued stewardship of our supporters and the introduction of new events throughout the year.

At the end of 2024, we successfully held another Big Sleepout event, which significantly boosted our income and participant numbers. While we anticipate challenges in 2025 due to the potential economic climate, including the rising cost of living and general price increases for essentials like food and energy, we remain optimistic. Our focus on increasing bids and grants, coupled with a well-resourced fundraising team and a skilled outreach team, positions us well for success.

Additionally, 2025 marks our 25th anniversary, a milestone we plan to highlight in all our communications and fundraising events. We believe that celebrating this significant occasion will not only strengthen our engagement with supporters but also help us secure additional funding as we showcase our impact over the past 25 years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in line with its constitution adopted on 9th May 2016.

The decision-making process within the charity is based on trustees making all decisions of a strategic, constitutional and any other 'major' nature. These decisions are made following debate and recommendations of the Chief Executive Officer ("CEO").

Natalie Clark joined the Charity as the CEO in May 2020. All decisions on the day-to-day running of the organisation are the responsibility of the CEO.

Any Trustee decisions may be taken either:

- At a meeting of the charity trustees: or
- By resolution in writing or electronic form agreed by all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolutions in like form to each of which one or more charity trustees has signified their agreement.

Membership of the CIO:

- The members of the CIO shall be its charity trustees for the time being. The only persons eligible to members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.
- Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

Approved by order of the board of trustees on 25th June 2025 and signed on its behalf by:

L. Jones-Rowe

.....
L Jones-Rowe - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SIMON ON THE STREETS

I report to the trustees on my examination of the accounts of Simon on the Streets for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts, including significant accounting policies.

Respective responsibilities of trustees and examiner and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or the accounts do not accord with those records; or
2. the accounts do not comply with the applicable requirements concerning the form and content of 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.
3. 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.

A handwritten signature in black ink, appearing to read 'M Barton'.

Matthew Barton BA (Hons) FCA CTA
The Institute of Chartered Accountants in England and Wales

S&W Partners (Leeds) Limited
Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

Date: 27/06/2025

Simon on the Streets

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		300,962	-	300,962	266,026
Charitable activities		1,501	121,542	123,043	163,206
Other trading activities	3	13,549	-	13,549	9,165
Investment income	4	10,191	-	10,191	7,734
Total		<u>326,203</u>	<u>121,542</u>	<u>447,745</u>	<u>446,131</u>
EXPENDITURE ON					
Raising funds		96,778	-	96,778	75,461
Charitable activities		<u>273,253</u>	<u>121,542</u>	<u>394,795</u>	<u>335,240</u>
Total		<u>370,031</u>	<u>121,542</u>	<u>491,573</u>	<u>410,701</u>
NET INCOME/(EXPENDITURE)		(43,828)	-	(43,828)	35,430
RECONCILIATION OF FUNDS					
Total funds brought forward		291,011	-	291,011	255,581
TOTAL FUNDS CARRIED FORWARD		<u>247,183</u>	<u>-</u>	<u>247,183</u>	<u>291,011</u>

The notes form part of these financial statements

Simon on the Streets

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	4,642	-	4,642	4,320
CURRENT ASSETS					
Debtors	10	15,713	-	15,713	24,135
Cash at bank and in hand		<u>230,352</u>	<u>66,212</u>	<u>296,564</u>	<u>310,499</u>
		246,065	66,212	312,277	334,634
CREDITORS					
Amounts falling due within one year	11	(3,524)	(66,212)	(69,736)	(47,943)
NET CURRENT ASSETS		<u>242,541</u>	<u>-</u>	<u>242,541</u>	<u>286,691</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>247,183</u>	<u>-</u>	<u>247,183</u>	<u>291,011</u>
NET ASSETS		<u>247,183</u>	<u>-</u>	<u>247,183</u>	<u>291,011</u>
FUNDS	12				
Unrestricted funds				<u>247,183</u>	<u>291,011</u>
TOTAL FUNDS				<u>247,183</u>	<u>291,011</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th June 2025 and were signed on its behalf by:

L. Jones-Rowe
.....

L Jones-Rowe - Trustee

1. GENERAL INFORMATION

Simon on the Streets is a charity incorporated in England and Wales at Suite 16C and 16D, Crown House, 94 Armley Road, Leeds, LS12 2EJ under company registered number CE005270 and charity registered number 1165317.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. Given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Trustees' report for more information about their contribution.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs includes all expenditure incurred by the charity to raise funds for its charitable purposes. It includes the costs of fund raising activities, events and non-charitable trading activities.

Charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aim for the benefit of the beneficiaries, including support costs and costs relating too the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment – 3 years

Office equipment – 3 years

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

Functional and presentation currency

The company's functional and presentational currency is GBP (£).

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>13,549</u>	<u>9,165</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	<u>10,191</u>	<u>7,734</u>

5. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>2,757</u>	<u>2,256</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	299,365	237,635
Social security costs	22,001	15,461
Other pension costs	<u>6,700</u>	<u>5,249</u>
	<u>328,066</u>	<u>258,345</u>

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

2024	2023
<u>12</u>	<u>9</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	266,026	-	266,026
Charitable activities			
Charitable activities	5,750	157,456	163,206
Other trading activities	9,165	-	9,165
Investment income	<u>7,734</u>	<u>-</u>	<u>7,734</u>
Total	<u>288,675</u>	<u>157,456</u>	<u>446,131</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Raising funds	75,461	-	75,461
Charitable activities			
Charitable activities	<u>177,784</u>	<u>157,456</u>	<u>335,240</u>
Total	<u>253,245</u>	<u>157,456</u>	<u>410,701</u>
NET INCOME/(EXPENDITURE)	35,430	-	35,430
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>255,581</u>	<u>-</u>	<u>255,581</u>
TOTAL FUNDS CARRIED FORWARD	<u>291,011</u>	<u>-</u>	<u>291,011</u>

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer equipment £	Totals £
COST			
At 1 January 2024	1,828	7,178	9,006
Additions	-	3,094	3,094
Disposals	<u>-</u>	<u>(1,068)</u>	<u>(1,068)</u>
At 31 December 2024	<u>1,828</u>	<u>9,204</u>	<u>11,032</u>
DEPRECIATION			
At 1 January 2024	203	4,483	4,686
Charge for year	610	2,147	2,757
Eliminated on disposal	<u>-</u>	<u>(1,053)</u>	<u>(1,053)</u>
At 31 December 2024	<u>813</u>	<u>5,577</u>	<u>6,390</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,015</u>	<u>3,627</u>	<u>4,642</u>
At 31 December 2023	<u>1,625</u>	<u>2,695</u>	<u>4,320</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	1,218	500
Other debtors	80	1,887
Accrued income	-	6,350
Prepayments	14,415	15,398
	<u>15,713</u>	<u>24,135</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,014	6,427
Other creditors	1,511	-
Accruals and deferred income	66,211	41,516
	<u>69,736</u>	<u>47,943</u>

12. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	291,011	(43,828)	247,183
	<u>291,011</u>	<u>(43,828)</u>	<u>247,183</u>
TOTAL FUNDS	<u>291,011</u>	<u>(43,828)</u>	<u>247,183</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	326,203	(370,031)	(43,828)
Restricted funds			
Restricted fund	121,542	(121,542)	-
	<u>447,745</u>	<u>(491,573)</u>	<u>(43,828)</u>
TOTAL FUNDS	<u>447,745</u>	<u>(491,573)</u>	<u>(43,828)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	255,581	35,430	291,011
TOTAL FUNDS	<u>255,581</u>	<u>35,430</u>	<u>291,011</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,675	(253,245)	35,430
Restricted funds			
Restricted fund	157,456	(157,456)	-
TOTAL FUNDS	<u>446,131</u>	<u>(410,701)</u>	<u>35,430</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

SIMON ON THE STREETS

England & Wales - Charity number 1165317

Accounts

REGISTERED CHARITY NUMBER: 1165317

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Simon on the Streets

Simon on the Streets

Contents of the Financial Statements
for the Year Ended 31 December 2023

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Simon on the Streets

Reference and Administrative Details
for the Year Ended 31 December 2023

TRUSTEES

C Wright
E Fraser
A Beaumont
M Prenton (Resigned 30/04/2024)
L Jones-Rowe
L Liddle
C Brown

REGISTERED OFFICE

Suite 1B and 2A
Crown House
94 Armley Road
Leeds
LS12 2EJ

REGISTERED CHARITY NUMBER 1165317

INDEPENDENT EXAMINER

Evelyn Partners (Leeds) Limited
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

Simon On the Streets (Charity number 1165317, the "Charity") is a Charitable Incorporated Organisation ("CIO"). The Charity was originally founded in January 1999. The main office is located at Suite 1B and 2A Crown House, 94 Armley Rd, Leeds, LS12 2EJ.

Trustees

The trustees that served through the year were as follows:

Charlotte Wright - Trustee
Emma Fraser - Trustee & Secretary
Lynne Liddle - Trustee & Co Chair
Mike Prenton – Trustee (Resigned 30 April 2024)
Leo Jones Rowe - Trustee & Co Chair
Annie Beaumont – Trustee
Colin Brown - Trustee & Treasurer

PUBLIC BENEFIT STATEMENT

The trustees have reviewed the charity's objectives and aims and confirm that these are identifiable for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve the above through the following recognised charitable purposes:

- the advancement of health or the saving of lives
- the advancement of citizenship or community development
- the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

The review has identified no detriment or harm caused by the work of the charity. All potential risks of this nature are monitored and steps taken to minimise them through the charity's policies and procedures. The section of the public that benefit from the charity's activities is set out in the 'objectives and activities' section of this report.

OBJECTIVES AND ACTIVITIES

Charity Vision and Mission

We are an independent charity whose Vision is "Providing hope to those without a voice" and our core mission is "To offer unlimited emotional and practical support for homeless and vulnerable people to enable them to achieve their goals." We have been supporting those rough sleeping, sofa surfing and at risk of homelessness in Leeds and Bradford for over 20 years.

Support without Time Limits

Our offer of emotional and practical support is not time limited and means their work can be tailored to the individual for as long as that person needs, whether this be support around accessing accommodation, linking into primary healthcare for their physical and mental health or working with addiction services or specialists in trauma informed care.

We receive no statutory funding, with all our income coming from public or corporate donations. This independent funding means that we can flex our service delivery to meet the needs of every individual we engage with, in whatever form and however long that may take.

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2023

Working in partnership

We work with a range of people with complex needs, from those rough sleeping to sofa surfing and those vulnerably housed. We work in a person-centred way, establishing the wants and needs of the clients and working with them to achieve their goals. On a practical level we work with housing options teams and other commissioned services across the different local areas to try and support clients into emergency and long-term accommodation with the appropriate wrap around support.

Our mission is to provide support to those people in our community who are often excluded from, or who refuse, the intervention of other services, with a view to empower them to change their lives. We provide practical and emotional support to those who are rough sleeping or vulnerably housed. We work closely with those complex clients who have fallen through the gaps of other services or lost faith and trust in commissioned providers.

We have seen an increase in 'hidden homeless' - those who are sofa-surfing or living in squats, whom are often clients with 'No Recourse to Public Funds' (NRPF) and victims of modern-day slavery and human trafficking. We work closely with expert agencies such as Hope for Justice and other stakeholders to provide wraparound support.

Our work is done on an outreach basis, mainly on the street but also, when possible/necessary, within other services and in temporary and emergency accommodation provision. We also work closely with the day shelters in each of the areas we operate to engage with service users; we work closely with the council housing teams as well as the commissioned drug and alcohol services; with the medical and mental health teams operating in support of homeless people and, when possible, with the various benefit offices.

Our work aims to:

- o Engage with hard-to-reach individuals
- o Remove key barriers to engagement
- o Build relationships based on trust and offer appropriate support
- o Support clients manage the changes they will experience
- o Offer practical support around the specific issues faced

Our work is conducted in the following manner:

- o Unconditional: we provide a vital connection for those who have nowhere else to turn, offering someone to turn to for unconditional support.
- o Empathy: we are a group of people who will show interest in them in a respectful, tolerant, empathetic manner aimed at empowering them to improve their self-image and begin to think about making positive changes in their lives, but we ask for nothing in return.
- o Empowering: we take a person-centred approach, focusing on clients' thoughts and desires, their aspirations, and their regrets, which is the key to the kind of self-reflection that is necessary for any kind of behavioural change that will have a real chance of success.

Most people who fit the above criteria will lack the motivation for positive change; workers will never allow this to be a barrier to engagement and will always seek to build this motivation. The charity recognises that positive change will often be slow to achieve and commits to ensuring that at times of slow change / no change it will not allow efforts to decrease.

2023 ACTIVITIES AND ACHIEVEMENTS

Priorities for the year

Simon on the Streets had the following key aims for 2023:

- Employee Engagement
- Recruitment
- Fundraising Strategy

Employee Engagement

We recognise that our people are our most important assets. Seemingly, the charity has been viewed as a stepping stone for staff to gain experience and move onto bigger organisations, typically for greater remuneration.

We have been able to complete an up to date benchmarking exercise to review salaries across the organisation and ensure that we are as competitive as we can be with the funds we have available.

We have also met with the team to get their input into ways in which we can support engagement outside of salaries alone. To this end we will be looking at a number of initiatives that have arisen from that meeting that were put forward by the team. We have also recently undertaken our first Staff Survey.

Recruitment

After losing a number of staff in 2022 we wished to get the charity back to a full complement so that it can satisfy its charitable objectives. This included filling the following six vacancies:

1. A Fundraising Manager
2. Two Outreach team members in Bradford
3. Two Outreach team members in Leeds
4. Volunteer Coordinator role

In April 2023 we were successful at recruiting into the Fundraising position with a Senior Fundraiser post. This has been a strong appointment and we have seen a huge increase in Fundraising Activity as a result of this role.

It was because of the work of the Senior Fundraiser that we reviewed the vacancies we required and decided that to develop our Fundraising further we would need the following:

1. Fundraising Assistant (part time)
2. Community Fundraiser
3. Marketing and Communications Officer (to replace the Volunteer Coordinator)

We recruited into the Fundraising Assistant role in October 2023 and the Marketing and Comms Officer role in December. The Community Fundraising role has not been filled.

We had a turbulent year with the recruitment of Outreach workers. We have found it difficult to recruit staff with the necessary skills for this demanding role. Only in early 2024 did we manage to get to a full complement of staff, and the challenge to attract and retain staff is ongoing.

Fundraising Strategy

As an independent charity, fundraising offers the lifeblood required to provide the vital services it supplies. By prioritising fundraising we hope to be able to bring stability to the charity and ensure it remains self-sufficient over the long term.

The ability for us to do this is clearly hinged on:

- i. The recruitment of an effective Fundraising Manager (and, in the longer term, a fundraising team); and
- ii. The trustees successfully scrutinising and agreeing the draft Fundraising Strategy

To this end, we have developed a Fundraising Sub Group to monitor the fundraising strategy agreed at the start of the year.

As discussed above in the recruitment section, we have successfully recruited a Senior Fundraiser and Fundraising Assistant and are in the process of seeking to appoint a Community Fundraiser.

We have made significant progress in resolving the status of our 5 for 5 partners. These are businesses who support the charity by committing to donate by £500 every year for 5 years.

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2023

Moving into 2024 we have developed a more robust system of stewardship and invoicing processes with over 20 businesses now committed and donating.

Stewardship of existing and new supporters has been a priority for the new Senior Fundraiser and we are already seeing an increase in support as result of this, particularly with our Corporate Social events which have gone from strength to strength.

We ended the year with another successful Big Sleep Out Event. Matching what was raised last year with less numbers participating. The media interest in the event due to the weather on the evening gave the sleep out a real boost in terms of raising the profile and we believe this will give us a good platform for next year's event.

It is clear that the experience and knowledge the new Senior Fundraiser brings to the organisation will support us in our endeavours to develop and diversify our income next year.

Financial position

The financial year ended 31 December 2023 was a strong year from an income perspective.

Income remained largely consistent to 2022, falling by only 4%. Donations and legacies remain the most significant and important source of income at £266,026, representing almost 60% of income. Almost £60,000 of these donations were from members of the local community who commit to donating on a regular basis.

This income includes significant funds from the many sponsored events and activities undertaken by our committed supporters, a large proportion of which are sporting events. This year also benefited by £7,734 of investment income, due to new high interest savings accounts.

Grants received from private companies and government bodies are also significant in delivering our services and at £163,206 which represent 37% of income, again remaining consistent from the previous year, where this proportion sat at 38% of total income.

Despite the current economic climate a tight control has been held on costs, meaning the costs fell for the period by 5%. Therefore, the net result for 2023 was a surplus of income over expenditure of £35,430, which is an increase on the prior year where the surplus was £31,601.

At the year end the unrestricted cash balance was £270,183, with an additional restricted balance of £40,316. This is a healthy position and within our target range, comfortably covering our monthly running costs whilst maintaining reserves. This ensures we are able to move into 2024 with confidence that we can securely fund our activities and deliver the support to the service users as planned.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in line with its constitution adopted on 9th May 2016.

The decision-making process within the charity is based on trustees making all decisions of a strategic, constitutional and any other 'major' nature. These decisions are made following debate and recommendations of the Chief Executive Officer ("CEO").

Natalie Moran joined the Charity as the CEO in May 2020. All decisions on the day-to-day running of the organisation are the responsibility of the CEO.

Any Trustee decisions may be taken either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more charity trustees has signified their agreement

Membership of the CIO:

- The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.
- Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

FUTURE PLANS

With an ever-increasing need for our services in our current geographical areas, our focus will be trying to service that demand rather than to expand to new areas. Whilst Leeds continues to take the majority of our resource, we also hope to deliver increased and sustained support to the Bradford area.

In terms of fundraising, we move into 2024 in a positive position with solid foundations to build on and diversify our income stream. Through the addition of a new and experienced Senior Fundraiser and plans to recruit into the Community Fundraiser role we hope to grow our income across all our revenue streams.

We know that the current economic climate is difficult and therefore expanding our corporate customer base will be key next year. We are already seeing growth across our 5 for 5 and Charity of the Year Partnerships which will stand us in good stead for 2024. There also needs to be more focus on Bids and Grants and with the addition of some Volunteer expertise in this field we hope to be able to replace some of the larger bids and grant income that has come to an end this year.

Approved by order of the board of trustees on 27th August 2024 and signed on its behalf by:



.....
C Brown - Trustee

Independent Examiner's Report to the Trustees of
Simon on the Streets

Independent examiner's report to the trustees of Simon on the Streets ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the 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').

Having satisfied myself that the accounts of the 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; 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 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 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)).

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.

M Barton

Matthew Barton BA (Hons) FCA CTA (Senior Statutory Auditor)
The Institute of Chartered Accountants in England and Wales

Evelyn Partners (Leeds) Limited
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

Date: 17 September 2024

Simon on the Streets

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		266,026	-	266,026	274,675
Charitable activities		5,750	157,456	163,206	175,400
Other trading activities	3	9,165	-	9,165	13,645
Investment income	4	<u>7,734</u>	<u>-</u>	<u>7,734</u>	<u>-</u>
Total		<u>288,675</u>	<u>157,456</u>	<u>446,131</u>	<u>463,720</u>
EXPENDITURE ON					
Raising funds		75,461	-	75,461	43,318
Charitable activities		<u>177,784</u>	<u>157,456</u>	<u>335,240</u>	<u>388,801</u>
Total		<u>253,245</u>	<u>157,456</u>	<u>410,701</u>	<u>432,119</u>
NET INCOME/(EXPENDITURE)		35,430	-	35,430	31,601
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>255,581</u>	<u>-</u>	<u>255,581</u>	<u>223,980</u>
TOTAL FUNDS CARRIED FORWARD		<u>291,011</u>	<u>-</u>	<u>291,011</u>	<u>255,581</u>

The notes form part of these financial statements

Simon on the Streets

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	4,320	-	4,320	2,423
CURRENT ASSETS					
Debtors	10	24,135	-	24,135	19,560
Cash at bank and in hand		<u>270,183</u>	<u>40,316</u>	<u>310,499</u>	<u>296,891</u>
		294,318	40,316	334,634	316,451
CREDITORS					
Amounts falling due within one year	11	(7,627)	(40,316)	(47,943)	(63,293)
NET CURRENT ASSETS		<u>286,691</u>	<u>-</u>	<u>286,691</u>	<u>253,158</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>291,011</u>	<u>-</u>	<u>291,011</u>	<u>255,581</u>
NET ASSETS		<u>291,011</u>	<u>-</u>	<u>291,011</u>	<u>255,581</u>
FUNDS	12				
Unrestricted funds				<u>291,011</u>	<u>255,581</u>
TOTAL FUNDS				<u>291,011</u>	<u>255,581</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27th August 2024 and were signed on its behalf by:

Annie Beaumont

.....
A Beaumont - Trustee



.....
C Brown - Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

Simon on the Streets is a charity incorporated in England and Wales at Suite 1B and 2A, Crown House, 94 Armley Road, Leeds, LS12 2EJ under charity registered number 1165317.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. Given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Trustees' report for more information about their contribution.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs includes all expenditure incurred by the charity to raise funds for its charitable purposes. It includes the costs of fund raising activities, events and non-charitable trading activities.

Charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aim for the benefit of the beneficiaries, including support costs and costs relating too the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

Grant offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment - 3 years
Office equipment - 3 years

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

Functional and presentation currency

The company's functional and presentational currency is GBP (£).

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>9,165</u>	<u>13,645</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>7,734</u>	<u>-</u>

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>2,256</u>	<u>1,497</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	<u>-</u>	<u>13</u>

During 2023 no trustees had expenses reimbursed. In 2022 one trustee had travel costs reimbursed.

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	237,634	255,270
Social security costs	15,462	15,713
Other pension costs	<u>5,248</u>	<u>5,582</u>
	<u>258,344</u>	<u>276,565</u>

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

	2023	2022
Total	<u>9</u>	<u>11</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	274,675	-	274,675
Charitable activities	-	175,400	175,400
Other trading activities	<u>13,645</u>	<u>-</u>	<u>13,645</u>
Total	<u>288,320</u>	<u>175,400</u>	<u>463,720</u>
EXPENDITURE ON			
Raising funds	43,318	-	43,318
Charitable activities	<u>213,401</u>	<u>175,400</u>	<u>388,801</u>
Total	<u>256,719</u>	<u>175,400</u>	<u>432,119</u>
NET INCOME	31,601	-	31,601
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>223,980</u>	<u>-</u>	<u>223,980</u>
TOTAL FUNDS CARRIED FORWARD	<u>255,581</u>	<u>-</u>	<u>255,581</u>

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer equipment £	Totals £
COST			
At 1 January 2023	-	4,853	4,853
Additions	<u>1,828</u>	<u>2,325</u>	<u>4,153</u>
At 31 December 2023	<u>1,828</u>	<u>7,178</u>	<u>9,006</u>
DEPRECIATION			
At 1 January 2023	-	2,430	2,430
Charge for year	<u>203</u>	<u>2,053</u>	<u>2,256</u>
At 31 December 2023	<u>203</u>	<u>4,483</u>	<u>4,686</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,625</u>	<u>2,695</u>	<u>4,320</u>
At 31 December 2022	-	2,423	2,423

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	500	14,154
Other debtors	1,887	-
Accrued income	6,350	-
Prepayments	<u>15,398</u>	<u>5,406</u>
	<u>24,135</u>	<u>19,560</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	6,427	3,435
Accruals and deferred income	<u>41,516</u>	<u>59,858</u>
	<u>47,943</u>	<u>63,293</u>

12. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	255,581	35,430	291,011
	<u>255,581</u>	<u>35,430</u>	<u>291,011</u>
TOTAL FUNDS	<u>255,581</u>	<u>35,430</u>	<u>291,011</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,675	(253,245)	35,430
Restricted funds			
Restricted fund	157,456	(157,456)	-
	<u>446,131</u>	<u>(410,701)</u>	<u>35,430</u>
TOTAL FUNDS	<u>446,131</u>	<u>(410,701)</u>	<u>35,430</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	223,980	31,601	255,581
	<u>223,980</u>	<u>31,601</u>	<u>255,581</u>
TOTAL FUNDS	<u>223,980</u>	<u>31,601</u>	<u>255,581</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,320	(256,719)	31,601
Restricted funds			
Restricted fund	175,400	(175,400)	-
TOTAL FUNDS	<u>463,720</u>	<u>(432,119)</u>	<u>31,601</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

SIMON ON THE STREETS

England & Wales - Charity number 1165317

Accounts

REGISTERED CHARITY NUMBER: 1165317

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Simon on the Streets

Simon on the Streets

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for the Year Ended 31 December 2022

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Simon on the Streets

Reference and Administrative Details
for the Year Ended 31 December 2022

TRUSTEES

L Lapsley (resigned 2/12/2022)
M Tollefson (resigned 30/6/2022)
C Wright
E Fraser
A Beaumont
M Prenton
L Jones-Rowe
L Liddle
C Brown (appointed 1/7/2022)

REGISTERED OFFICE

Suite 1B and 2A
Crown House
94 Armley Road
Leeds
LS12 2EJ

REGISTERED CHARITY NUMBER 1165317

INDEPENDENT EXAMINER

Haines Watts
Chartered Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

Simon On the Streets (Charity number 1165317, the "Charity") is a Charitable Incorporated Organisation ("CIO"). The Charity was originally founded in January 1999. The main office is located at Suite 1B and 2A Crown House, 94 Armley Rd, Leeds, LS12 2EJ.

Trustees

The trustees that served through the year were as follows:

Charlotte Wright - Trustee

Emma Fraser - Trustee

Lynne Liddle - Trustee & Co Chair from 2 December 2022

Mike Prenton - Trustee

Leo Jones Rowe - Trustee & Co Chair from 2 December 2022

Annie Beaumont - Trustee

The trustees that served part of the year were as follows:

Matt Tollefson - Trustee & Treasurer (resigned 30 June 2022)

Colin Brown - Trustee & Treasurer (appointed 1 July 2022)

Louise Lapham - Trustee & Chair (resigned 2 December 2022)

PUBLIC BENEFIT STATEMENT

The trustees have reviewed the charity's objectives and aims and confirm that these are identifiable for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve the above through the following recognised charitable purposes:

- the advancement of health or the saving of lives
- the advancement of citizenship or community development
- the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

The review has identified no detriment or harm caused by the work of the charity. All potential risks of this nature are monitored and steps taken to minimise them through the charity's policies and procedures. The section of the public that benefit from the charity's activities is set out in the 'objectives and activities' section of this report.

OBJECTIVES AND ACTIVITIES

Charity Vision and Mission

We are an independent charity whose Vision is "Providing hope to those without a voice" and our core mission is "To offer unlimited emotional and practical support for homeless and vulnerable people to enable them to achieve their goals." We have been supporting those rough sleeping, sofa surfing and at risk of homelessness in Leeds, Bradford and Huddersfield for over 20 years.

Support without Time Limits

Our offer of emotional and practical support is not time limited and means our work can be tailored to the individual for as long as that person needs, whether this be support around accessing accommodation, linking into primary healthcare for their physical and mental health or working with addiction services or specialists in trauma informed care.

We receive no statutory funding, with all our income coming from public or corporate donations. This independent funding means that we can flex our service delivery to meet the needs of every individual we engage with, in whatever form and however long that may take.

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2022

Working in partnership

We work with a range of people with complex needs, from those rough sleeping to sofa surfing and those vulnerably housed. We work in a person-centred way, establishing the wants and needs of the clients and working with them to achieve their goals. On a practical level we work with housing options teams and other commissioned services across the different local areas to try and support clients into emergency and long-term accommodation with the appropriate wrap around support.

Our mission is to provide support to those people in our community who are often excluded from, or who refuse, the intervention of other services, with a view to empower them to change their lives. We provide practical and emotional support to those who are rough sleeping or vulnerably housed. We work closely with those complex clients who have fallen through the gaps of other services or lost faith and trust in commissioned providers.

We have seen an increase in 'hidden homeless' - those who are sofa-surfing or living in squats, whom are often clients with 'No Recourse to Public Funds' (NRPF) and victims of modern-day slavery and human trafficking. We work closely with expert agencies such as Hope for Justice and other stakeholders to provide wraparound support.

Historically our work is done on an outreach basis, mainly on the street but also, when possible/necessary, within other services and in temporary and emergency accommodation provision. During COVID we saw our outreach work turn in to in reach as we supported clients to maintain their emergency accommodation and keep to COVID rules. We also work closely with the day shelters in each of the areas we operate to engage with service users; we work closely with the council housing teams as well as the commissioned drug and alcohol services; with the medical and mental health teams operating in support of homeless people and, when possible, with the various benefit offices.

Our work aims to:

- o Engage with hard-to-reach individuals
- o Remove key barriers to engagement
- o Build relationships based on trust and offer appropriate support
- o Support clients manage the changes they will experience
- o Offer practical support around the specific issues faced

Our work is conducted in the following manner:

- o Unconditional: we provide a vital connection for those who have nowhere else to turn, offering someone to turn to for unconditional support.
- o Empathy: we are a group of people who will show interest in them in a respectful, tolerant, empathetic manner aimed at empowering them to improve their self-image and begin to think about making positive changes in their lives, but we ask for nothing in return.
- o Empowering: we take a person-centred approach, focusing on clients' thoughts and desires, their aspirations, and their regrets, which is the key to the kind of self-reflection that is necessary for any kind of behavioural change that will have a real chance of success.

Most people who fit the above criteria will lack the motivation for positive change; workers will never allow this to be a barrier to engagement and will always seek to build this motivation. The charity recognises that positive change will often be slow to achieve and commits to ensuring that at times of slow change / no change it will not allow efforts to decrease.

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2022

ACTIVITIES AND ACHIEVEMENTS

Priorities for the year

Simon on the Streets had several key aims for 2022:

- More donors from more places
- Making Simon the expert voice
- Growing Simon's People
- Developing Identity In existing areas and Identifying new geographical areas

More donors from more places

We increased donors by tapping into the Leeds restaurant scene. Throughout 2022 we held a number of Corporate Social monthly events. This increased not only awareness of the issues of homelessness but also increased the amount of restaurants that support the charity financially.

We benefitted from restaurants offering £1 on the bill initiatives. Tattu have been a fantastic example of this and we have other restaurants who are looking to support us with this in the next financial year.

Through regular attendance at Business Networking International we have added support to our 5 for 5 Initiative and also members have taken part in a number of our events over the year, as well as raising money for the charity. Simon on the Streets was given a free 12 month membership and have built some excellent relationships in addition to increasing our income.

Our fundraising strategy included a number of events which for the last 2 years we haven't been able to do. Our Flagship event 'Simon's Big Sleepout' was able to proceed last year and raised just under £30,000. It was a fantastic event and exceeded expectations in the fundraising total in addition to setting a solid foundation for next year.

Making Simon the expert voice

We have had a number of approaches by TV and radio to comment on topics around homelessness, we have also been featured in publications such as Charity Times and Business Today.

Our marketing strategy and consistent posting and blogging across all areas of social media continues to raise our profile and position the charity as an expert in the field of homelessness.

Growing Simon's People

We had a turbulent year with recruitment in 2022. We had some staff leave to develop their career in similar fields, and identified that we were losing some quality staff to higher salaries in other organisations doing the same role. We also struggled to recruit into roles for a similar reason. We did a benchmarking exercise, looking at other services and examining salaries across the board. After reviewing our accounts we were able to increase Outreach Worker salaries to bring them into line across the sector. This has benefited the organisation by showing our commitment to existing staff and enabling us to have more positive response to recruitment.

Developing our identity in existing areas and identifying new geographical areas

We continue to have a strong identity in the Leeds area and are an integral part of the overall homeless strategy in Leeds. Our work around health and homelessness in partnership with BARCA has raised our profile further and enabled us to continue into a second year with some additional funding which we hope we can continue.

In March 2022 we received the much coveted Leeds City Council Owl award, in the Compassionate City Awards. We were recognised for our outstanding contribution during the pandemic.

With issues around recruitment in Bradford it has been difficult to build upon our presence in this area, however we remain involved and continue to provide outreach with the Bradford Homeless Outreach Partnership.

Whilst the demand for our services has increased in both Bradford and Leeds, there has been a marked reduction in the need for our support in Huddersfield. During 2023 we have therefore decided to cease operations in Huddersfield and focus on areas where our support is needed most.

FINANCIAL REVIEW

Financial position

The financial year ended 31 December 2022 was a strong year from an income perspective. Despite a tightening economic background total income grew 14% on the previous year to £463,720. Donations and legacies remain the most significant and important source of income at £274,675, representing almost 60% of income. This includes significant funds from the many sponsored events and activities undertaken by our committed supporters. This year also benefited in particular from generous legacies totalling over £30,000.

Grants received from private companies and government bodies are also significant in delivering our services and at £175,400 represent 38% of income.

The costs for the period fell 8% as following the previous year's deficit of £62,907 the costs of the charity were closely monitored. The net result for 2022 was therefore a surplus of income over expenditure of £31,601.

At the end of the year unrestricted cash was £240,736. This remains more than 6 times the monthly running costs of the unrestricted activities of the charity and is within our target range to ensure we have sufficient reserves to enable our activities to be securely funded. This gives us confidence as we move in to 2023 that we can deliver our plans to further support our service users.

FUTURE PLANS

During 2023 and beyond, the intention is to continue to build on and diversify our income stream through a robust Fundraising Strategy, which prioritises key opportunities. We intend to focus on bids and grants which can bring in more sustainable income and also focus our calendar of events on those where we can be sure of maximising our income.

The current economic climate post COVID-19, in addition to the cost of living and energy crisis is having a massive impact on the third sector, which means that growth is not something the charity will be actively targeting in the coming year, instead continuing to focus on delivering exceptional levels of service and longer term sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed in line with its constitution adopted on 9th May 2016.

The decision-making process within the charity is based on trustees making all decisions of a strategic, constitutional and any other 'major' nature. These decisions are made following debate and recommendations of the Chief Executive Officer ("CEO").

Natalie Moran joined the Charity as the CEO in May 2020. All decisions on the day-to-day running of the organisation are the responsibility of the CEO.

Any Trustee decisions may be taken either:

- at a meeting of the charity trustees; or
 - by resolution in writing or electronic form agreed by all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more charity trustees has signified their agreement
- Membership of the CIO:

- The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.
- Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

Approved by order of the board of trustees on 12th September 2023 and signed on its behalf by:


.....
C Brown - Trustee

Independent Examiner's Report to the Trustees of
Simon on the Streets

Independent examiner's report to the trustees of Simon on the Streets ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the 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').

Having satisfied myself that the accounts of the 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 398 of the 2006 Act 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 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)).

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.

M Barton

Matthew Barton BA (Hons) FCA CTA (Senior Statutory Auditor)
for and on behalf of Haines Watts
Chartered Accountants &
Statutory Auditors
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

Date: 11 October 2023

Simon on the Streets

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		274,675	-	274,675	212,558
Charitable activities		-	175,400	175,400	147,264
Other trading activities	3	<u>13,645</u>	<u>-</u>	<u>13,645</u>	<u>46,903</u>
Total		<u>288,320</u>	<u>175,400</u>	<u>463,720</u>	<u>406,725</u>
EXPENDITURE ON					
Raising funds		43,318	-	43,318	2,982
Charitable activities		<u>213,401</u>	<u>175,400</u>	<u>388,801</u>	<u>466,650</u>
Total		<u>256,719</u>	<u>175,400</u>	<u>432,119</u>	<u>469,632</u>
NET INCOME/(EXPENDITURE)		31,601	-	31,601	(62,907)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>223,980</u>	<u>-</u>	<u>223,980</u>	<u>286,887</u>
TOTAL FUNDS CARRIED FORWARD		<u>255,581</u>	<u>-</u>	<u>255,581</u>	<u>223,980</u>

The notes form part of these financial statements

Simon on the Streets

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	2,423	-	2,423	3,199
CURRENT ASSETS					
Debtors	9	19,560	-	19,560	-
Cash at bank		<u>240,736</u>	<u>56,155</u>	<u>296,891</u>	<u>267,940</u>
		260,296	56,155	316,451	267,940
CREDITORS					
Amounts falling due within one year	10	(7,138)	(56,155)	(63,293)	(47,159)
NET CURRENT ASSETS		<u>253,158</u>	<u>-</u>	<u>253,158</u>	<u>220,781</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>255,581</u>	<u>-</u>	<u>255,581</u>	<u>223,980</u>
NET ASSETS		<u>255,581</u>	<u>-</u>	<u>255,581</u>	<u>223,980</u>
FUNDS					
Unrestricted funds	11			<u>255,581</u>	<u>223,980</u>
TOTAL FUNDS				<u>255,581</u>	<u>223,980</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

12 September 2023 and were signed on its behalf by:

Annie Beaumont

.....
A Beaumont - Trustee


.....
C Brown - Trustee

The notes form part of these financial statements

Simon on the Streets

Notes to the Financial Statements for the Year Ended 31 December 2022

1. GENERAL INFORMATION

Simon on the Streets is a charity incorporated in England and Wales at Suite 1B and 2A, Crown House, 94 Armley Road, Leeds, LS12 2EJ under charity registered number 1165317.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. Given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Trustees' report for more information about their contribution.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs includes all expenditure incurred by the charity to raise funds for its charitable purposes. It includes the costs of fund raising activities, events and non-charitable trading activities.

Charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aim for the benefit of the beneficiaries, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

residual value, over their expected useful lives on the following bases:

Computer equipment - 3 years

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

Functional and presentation currency

The company's functional and presentational currency is GBP (£).

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>13,645</u>	<u>46,903</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>1,497</u>	<u>933</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	<u>13</u>	<u>-</u>

During 2022, one trustee had travel costs reimbursed in the year.

6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	255,270	229,509
Social security costs	15,713	23,766
Other pension costs	<u>5,582</u>	<u>5,658</u>
	<u>276,565</u>	<u>258,933</u>

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

	2022	2021
	11	13
Total	<u>11</u>	<u>13</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	212,558	-	212,558
Charitable activities			
Charitable activities	-	147,264	147,264
Other trading activities	<u>48,903</u>	<u>-</u>	<u>48,903</u>
Total	<u>259,461</u>	<u>147,264</u>	<u>406,725</u>
EXPENDITURE ON			
Raising funds	2,982	-	2,982
Charitable activities			
Charitable activities	<u>319,386</u>	<u>147,264</u>	<u>466,650</u>
Total	<u>322,368</u>	<u>147,264</u>	<u>469,632</u>
NET INCOME/(EXPENDITURE)	(62,907)	-	(62,907)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>286,887</u>	<u>-</u>	<u>286,887</u>
TOTAL FUNDS CARRIED FORWARD	<u>223,980</u>	<u>-</u>	<u>223,980</u>

Simon on the Streets

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022	4,132
Additions	<u>721</u>
At 31 December 2022	<u>4,853</u>
DEPRECIATION	
At 1 January 2022	933
Charge for year	<u>1,497</u>
At 31 December 2022	<u>2,430</u>
NET BOOK VALUE	
At 31 December 2022	<u>2,423</u>
At 31 December 2021	<u>3,199</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	14,154	-
Prepayments	<u>5,406</u>	<u>-</u>
	<u>19,560</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	3,435	-
Other creditors	-	245
Accruals and deferred income	<u>59,858</u>	<u>46,914</u>
	<u>63,293</u>	<u>47,159</u>

11. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	223,980	31,601	255,581
	<u>223,980</u>	<u>31,601</u>	<u>255,581</u>
TOTAL FUNDS	<u>223,980</u>	<u>31,601</u>	<u>255,581</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,320	(256,719)	31,601
Restricted funds			
Restricted fund	175,400	(175,400)	-
TOTAL FUNDS	<u>463,720</u>	<u>(432,119)</u>	<u>31,601</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	286,887	(62,907)	223,980
TOTAL FUNDS	<u>286,887</u>	<u>(62,907)</u>	<u>223,980</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	259,461	(322,368)	(62,907)
Restricted funds			
Restricted fund	147,264	(147,264)	-
TOTAL FUNDS	<u>406,725</u>	<u>(469,632)</u>	<u>(62,907)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

SIMON ON THE STREETS

England & Wales - Charity number 1165317

Accounts

REGISTERED CHARITY NUMBER: 1165317

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Simon on the Streets

Simon on the Streets

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Simon on the Streets

Reference and Administrative Details
for the Year Ended 31 December 2021

TRUSTEES

L Laphs
M Tollefson (resigned 30/6/2022)
C Wright
E Fraser
A Jeffrey
M Prenton
L Jones-Rowe
L Liddle
C Brown (appointed 1/7/2022)

REGISTERED OFFICE

Suite 1B and 2A
Crown House
94 Armley Road
Leeds
LS12 2EJ

REGISTERED CHARITY NUMBER 1165317

INDEPENDENT EXAMINER

Haines Watts
Chartered Accountants
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

Simon On the Streets (Charity number 1165317, the "Charity") is a Charitable Incorporated Organisation ("CIO"). The Charity was originally founded in January 1999. The main office is located at Suite 1B and 2A Crown House, 94 Armley Rd, Leeds, LS12 2EJ.

Trustees

The trustees that served through the year were as follows:

Louise Laphs - Trustee & Chair
Matt Tollefson - Trustee & Treasurer (resigned 30 June 2022)
Charlotte Wright - Trustee
Emma Fraser - Trustee & Secretary
Lynne Liddle - Trustee
Mike Prenton - Trustee
Leo Jones Rowe - Trustee
Annie Jeffrey - Trustee

Trustees appointed after the year end

Colin Brown - Trustee & Treasurer (appointed 01/07/2022)

PUBLIC BENEFIT STATEMENT

The trustees have reviewed the charity's objectives and aims and confirm that these are identifiable for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve the above through the following recognised charitable purposes:

- the advancement of health or the saving of lives
- the advancement of citizenship or community development
- the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

The review has identified no detriment or harm caused by the work of the charity. All potential risks of this nature are monitored and steps taken to minimise them through the charity's policies and procedures. The section of the public that benefit from the charity's activities is set out in the 'objectives and activities' section of this report.

OBJECTIVES AND ACTIVITIES

The Charity's Objectives are to:

1) prevent and relieve hardship and need and distress amongst those who are homeless and rootless by the provision of practical and emotional support, in particular but not exclusively to those who are sleeping rough or who are unwilling or unable to accept existing provision;

2) educate the public concerning the problems of social isolation and homelessness.

The aim to achieve this recognises that this particular group of individuals are difficult to engage and therefore a specific approach is needed to work with them effectively. This is set out below:

A focus on those who don't get a service from other agencies

This is the main reason that our charity exists. The people who we support are often those who are excluded from, or who refuse the intervention of other services. This group of people are often identified by services as those who will not achieve progress and they are therefore left unsupported.

Entirely Outreach Based Service

Our outreach based working practices break down barriers and negates the need for strict rules and restrictions on service users. This results in a much more user-friendly service especially for those who have problems with authority and structure, which are major reasons for individuals being excluded from other agencies.

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2021

Expansion of In-Reach work due to Covid

After the government's 'Everyone In Scheme' many people we supported were placed in temporary emergency accommodation. Due to the flexibility of our working model we were able to flex our service to take our work to those people who needed it in hotels and bed and breakfast facilities. Our outreach team also provide both outreach and in-reach support for a number of service users who fall into the "no recourse to public funding" category. As part of a partnership approach support is provided in two properties (properties supported by LATCH). During this time we work with individuals until a status can be agreed and support plans put in place.

Emotional support for its own sake (and the knock on effects)

Everybody who is or has been rough-sleeping has got to a point where they feel there is no-one (or there is actually no-one) they can turn to. We provide a vital role of being someone (as an organisation not individually) who they can turn to. We are a group of people who will show interest in them in a respectful, tolerant, empathetic manner aimed at empowering them to improve their self-image and begin to think about making positive changes in their lives, but we ask for nothing in return.

It is worthy of mention that no other organisation sets out to do this with our client group. For many people this kind of relationship that centres on them, their thoughts and desires, their aspirations, their regrets, is key to the kind of self-reflection that is necessary before any kind of behaviour change will have any real chance of success.

Motivational work around accessing services

The above points with the correct skills, knowledge and experience put us in the ideal position to re-examine the relationships of service users and services that have not been useful in the past. We can, through a combination of good case and partnership work, enable service users to reach a point where they feel able to access the specialist support services they need. We can simultaneously work with agencies and support them in their work with the service user.

Through forging excellent relationships with partners across all 3 areas, the people we support can see that relationship which builds trust in other services. This allows us to encourage and support them to access whatever specialist services they need.

Long-term nature of the work

With all the above comes a recognition that this is a firm commitment to people that we will continue to support them until they have overcome their support needs or are getting them sustainably met elsewhere (either via formal or informal support networks). There is also a recognition that people are diverse and therefore a specific timescale cannot be set for this work. The charity will keep working with people until the job is done.

Our charity's vision and mission statement remained unchanged in 2021:

'Vision: Providing hope to those without a voice'

'Mission: To offer unlimited emotional and practical support for homeless and vulnerable people to enable them to achieve their goals.'

The aim of the charity is to bring people leading solitary harmful lives, with little or no vision for a better future in from the margins of society. The charity will achieve this by supporting people to find aspirations and giving unlimited opportunities to achieve sustainable positive change.

The support is offered on an entirely outreach basis and is not time limited. The approach taken with service users is to recognise emotional support as a high value offering and to understand that building a quality relationship with service users will underpin any support given.

Most people who fit the above criteria will lack the motivation for positive change; workers will never allow this to be a barrier to engagement and will always seek to build this motivation. The charity recognises that positive change will often be slow to achieve and commits to ensuring that at times of slow change / no change it will not allow efforts to decrease.

Priorities for the year

Simon on the Streets had several key aims for 2021:

- Strengthen Internal CRM systems
- Review of staff roles to ensure organisational needs are met
- Evaluate key fundraising areas to establish robust fundraising strategy
- Develop existing partnerships to pursue joint bid applications
- Embed Co-Production approach to outreach and support services

ACTIVITIES AND ACHIEVEMENTS

Strengthen internal CRM systems

Through improving our case recording system we can ensure we have a range of impact data that we can use for future bids, corporate feedback and social media platforms. We were fortunate to receive funding to enable us to purchase an 'off the shelf' homelessness specific software package called In-Form. This is currently used by a range of small to medium sized charities across the country. Implementation of the new system is now underway.

Review of staff roles to ensure organisational needs are met

The Board and CEO have set up 'sub groups' to review various areas of the charity outside the Board Meeting.

One of these groups the 'People' group have been meeting to evaluate some of the roles within the Charity.

This has led to the introduction of a dedicated Fundraising Manager, a change from our Business Development position. We have identified a need for more of a commitment to our social media and content strategy. This work has previously been picked up as part of an administration role, however with the member of staff leaving the organisation we have taken the opportunity to invest and grow this function by outsourcing this piece of work to a specialised marketing company.

Evaluate key fundraising areas to establish robust fundraising strategy

Through the work of the dedicated Fundraising Manager we developed a more robust Fundraising Strategy to take us through 2022. With an end in sight to the Covid pandemic the focus for next year will be on the large flagship events that had been at the core of the charity for over 20 years. Simon's Big Sleep Out and Starlight Ball will make a comeback in 2022 after a 2 year hiatus with plans to make them bigger and better than previous years.

There will also be an increased focus on the 'donor journey' and the onboarding process for Charity of the Year Partners and 5 for 5's. This is to ensure that we are building strong relationships to support corporate supporters with their fundraising efforts. Through asking businesses to donate £500 every year for 5 years, this will provide more long term sustainable income to enable us to better plan and forecast.

We have also committed to expand our community fundraising offer and ensure we are increasing awareness and education in the communities of the areas within which we work. This will involve attending community festivals in the summer, reaching out to local schools and hosting networking events to give us a platform to talk about our important work.

Develop existing partnerships to pursue joint bid applications

In February 2021 SOTS applied for a joint bid with BARCA, another third sector organisation in Leeds to bid for some specific funding which was to target vulnerable people with health inequalities. We were successful in our bid and received funding to cover one outreach worker and one part time Co-Production worker. This work enable us to work with a small caseload of people facing homelessness who, for many different reasons, have struggled to access mainstream health care.

Embed Co-Production approach to outreach and support services

On securing the funding for a part-time Co-Production worker, a rigorous internal training programme was delivered to ensure that the needs of the service users were being represented in all approaches along with future recommendations to ensure this is reflected in future provisions.

FINANCIAL REVIEW

Financial position

The financial year ended 31 December 2021 was another strong year from a total income perspective. The total income for the period was £406,725 up 4% year on year ("YOY") (2020: £391,265). Whilst donations and legacies remain the most significant and important source of income at £212,558 (2020 £231,887), the growth in income is as a result of the increase in grants received, up 40% to £147,264 (2020: £105,129). Other income from events was down 14% at £46,903, as 2021 continued to suffer from a reduction in activity due to COVID.

The costs for the period were £469,632, up 30% YOY (2020 £360,853). This significant increase was due to investment in staff and higher amounts of restricted grant income spent on specific projects. The growth in unrestricted spend was 12% as we increased staff numbers to meet the growing need for our services.

The net overall position for the year was a deficit of £62,907 compared to a £30,412 surplus in 2020. At the year-end there was unrestricted cash of £221,026. Whilst this is down from the £286,305 at the same point in 2020, it remains more than 6 times the monthly running costs of the unrestricted activities of the Charity and within our target range to ensure that we have sufficient reserves to enable our activities to be securely funded.

At the year end the Charity remains in a strong position despite the continued dislocation of the Charity's regular events income. It is hoped that in 2022 with the restart of the Charity's major event activity that there will be a further boost to the financial strength of the fund and its ability to fulfil its mission.

FUTURE PLANS

During 2022 and beyond, the intention is to continue to build on the income strategy through a robust Fundraising Strategy including our core events and to develop existing and new corporate and community support. We are confident with the events planned for 2022 and our investment in marketing to support our fundraising efforts we can achieve a growth in our income.

We would like to consider the development of our work into different geographical areas. This will need added infrastructure and therefore need significant financial investment. The current economic climate post COVID-19 and the impact that this is having on the third sector means that growth is not something the charity will be actively targeting in the coming year, instead continuing to focus on delivering exceptional levels of service and longer term sustainability.

We hope that the collaborative work we have been funded to deliver with BARCA will go beyond the 12 months that we have initially received funding for. However, by capturing outcomes through our CRM and building a portfolio of evidence for this work there will be scope to look at other funding streams to enable us to continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in line with its constitution adopted on 9th May 2016.

The decision-making process within the charity is based on trustees making all decisions of a strategic, constitutional and any other 'major' nature. These decisions are made following debate and recommendations of the Chief Executive Officer ("CEO").

Natalie Moran joined the Charity as the CEO in May 2020. All decisions on the day-to-day running of the organisation are the responsibility of the CEO.

Any Trustee decisions may be taken either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more charity trustees has signified their agreement

Membership of the CIO:

- The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.
- Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

Approved by order of the board of trustees on 28 October 2022 and signed on its behalf by:

Colin Brown

C Brown - Trustee

Independent Examiner's Report to the Trustees of
Simon on the Streets

Independent examiner's report to the trustees of Simon on the Streets ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 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)).

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.



James Sutton BA (Hons) FCA
ICAEW
Halnes Watts
Chartered Accountants
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

Date: 31 October 2022 .

Simon on the Streets

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		212,558	-	212,558	231,887
Charitable activities					
Charitable activities		-	147,264	147,264	105,129
Other trading activities	3	<u>46,903</u>	<u>-</u>	<u>46,903</u>	<u>54,249</u>
Total		<u>259,461</u>	<u>147,264</u>	<u>406,725</u>	<u>391,265</u>
EXPENDITURE ON					
Raising funds		2,982	-	2,982	245
Charitable activities					
Charitable activities		<u>319,386</u>	<u>147,264</u>	<u>466,650</u>	<u>360,608</u>
Total		<u>322,368</u>	<u>147,264</u>	<u>469,632</u>	<u>360,853</u>
NET INCOME/(EXPENDITURE)		(62,907)	-	(62,907)	30,412
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>286,887</u>	<u>-</u>	<u>286,887</u>	<u>256,475</u>
TOTAL FUNDS CARRIED FORWARD		<u>223,980</u>	<u>-</u>	<u>223,980</u>	<u>286,887</u>

The notes form part of these financial statements

Simon on the Streets

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	8	3,199	-	3,199	-
CURRENT ASSETS					
Debtors	9	-	-	-	1,017
Cash at bank and in hand		<u>221,026</u>	<u>46,914</u>	<u>267,940</u>	<u>356,159</u>
		221,026	46,914	267,940	357,176
CREDITORS					
Amounts falling due within one year	10	(245)	(46,914)	(47,159)	(70,289)
NET CURRENT ASSETS		<u>220,781</u>	<u>-</u>	<u>220,781</u>	<u>286,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>223,980</u>	<u>-</u>	<u>223,980</u>	<u>286,887</u>
NET ASSETS		<u>223,980</u>	<u>-</u>	<u>223,980</u>	<u>286,887</u>
FUNDS	11				
Unrestricted funds				<u>223,980</u>	<u>286,887</u>
TOTAL FUNDS				<u>223,980</u>	<u>286,887</u>

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October and were signed on its behalf by:

Annie Jeffrey

A Jeffrey - Trustee

Colin Brown

C Brown - Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

Simon on the Streets is a charity incorporated in England and Wales at Suite 1B and 2A, Crown House, 94 Armley Road, Leeds, LS12 2EJ under company registered number CE005270 and charity registered number 1165317.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. Given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Trustees' report for more information about their contribution.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment - 3 years

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

Functional and presentation currency

The company's functional and presentational currency is GBP (£).

3. OTHER TRADING ACTIVITIES

	31/12/21	31/12/20
	£	£
Fundraising events	<u>46,903</u>	<u>54,249</u>

4. NET INCOME/(EXPENDITURE)

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

	31/12/21	31/12/20
	£	£
Depreciation - owned assets	<u>933</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

	31/12/21	31/12/20
	£	£
Wages and salaries	229,509	197,896
Social security costs	23,766	11,279
Other pension costs	5,658	2,832
	<u>258,933</u>	<u>212,007</u>

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

	31/12/21	31/12/20
	13	10
Total	<u>13</u>	<u>10</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	231,887	-	231,887
Charitable activities			
Charitable activities	31,575	73,554	105,129
Other trading activities	<u>54,249</u>	<u>-</u>	<u>54,249</u>
Total	<u>317,711</u>	<u>73,554</u>	<u>391,265</u>
EXPENDITURE ON			
Raising funds	245	-	245
Charitable activities			
Charitable activities	<u>287,054</u>	<u>73,554</u>	<u>360,608</u>
Total	<u>287,299</u>	<u>73,554</u>	<u>360,853</u>
NET INCOME	30,412	-	30,412
RECONCILIATION OF FUNDS			
Total funds brought forward	256,475	-	256,475
TOTAL FUNDS CARRIED FORWARD	<u>286,887</u>	<u>-</u>	<u>286,887</u>

Simon on the Streets

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>4,132</u>
DEPRECIATION	
Charge for year	<u>933</u>
NET BOOK VALUE	
At 31 December 2021	<u>3,199</u>
At 31 December 2020	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Other debtors	<u>-</u>	<u>1,017</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Other creditors	245	435
Accruals and deferred income	<u>46,914</u>	<u>69,854</u>
	<u>47,159</u>	<u>70,289</u>

11. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At
	£	£	31/12/21
			£
Unrestricted funds			
General fund	286,887	(62,907)	223,980
	<u>286,887</u>	<u>(62,907)</u>	<u>223,980</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	259,461	(322,368)	(62,907)
Restricted funds			
Restricted fund	147,264	(147,264)	-
	<u>406,725</u>	<u>(469,632)</u>	<u>(62,907)</u>
TOTAL FUNDS			

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	256,475	30,412	286,887
TOTAL FUNDS	<u>256,475</u>	<u>30,412</u>	<u>286,887</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	317,711	(287,299)	30,412
Restricted funds			
Restricted fund	73,554	(73,554)	-
TOTAL FUNDS	<u>391,265</u>	<u>(360,853)</u>	<u>30,412</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

SIMON ON THE STREETS

England & Wales - Charity number 1165317

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Simon on the Streets

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for the Year Ended 31 December 2020

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Simon on the Streets

Reference and Administrative Details
for the Year Ended 31 December 2020

TRUSTEES

L Lapish
M Tollefson
C Wright
E Fraser
A Beaumont
M Prenton
L Jones-Rowe
L Preston

REGISTERED OFFICE

Suite 16C and 16D
Crown House
94 Armley Road
Leeds
LS12 2EJ

**REGISTERED CHARITY
NUMBER**

1165317

INDEPENDENT EXAMINER

Haines Watts
Chartered Accountants
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

Simon On the Streets (Charity number 1165317, the "Charity") is a Charitable Incorporated Organisation ("CIO"). The Charity was originally founded in January 1999. The main office is located at Suite 16C and 16D Crown House, 94 Armley Rd, Leeds, LS12 2EJ.

Trustees

The trustees that served through the year were as follows:

Louise Lapish - Trustee & Chair
Matt Tollefson - Trustee & Treasurer
Charlotte Wright - Trustee
Emma Fraser - Trustee & Secretary
Lynne Preston - Trustee
Mike Prenton - Trustee
Leo Jones Rowe - Trustee
Annie Beaumont - Trustee

PUBLIC BENEFIT STATEMENT

The trustees have reviewed the charity's objectives and aims and confirm that these are identifiable for the public benefit as required by the Charity Commission. This benefit predominantly falls within the recognised charitable purpose of:

- the prevention or relief of poverty

Further public benefit is achieved to a lesser extent in the work carried out by the charity to achieve the above through the following recognised charitable purposes:

- the advancement of health or the saving of lives
- the advancement of citizenship or community development
- the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

The review has identified no detriment or harm caused by the work of the charity. All potential risks of this nature are monitored and steps taken to minimise them through the charity's policies and procedures. The section of the public that benefit from the charity's activities is set out in the 'objectives and activities' section of this report.

OBJECTIVES AND ACTIVITIES

The Charity's Objectives are to:

- 1) prevent and relieve hardship and need and distress amongst those who are homeless and rootless by the provision of practical and emotional support, in particular but not exclusively to those who are sleeping rough or who are unwilling or unable to accept existing provision;
- 2) educate the public concerning the problems of social isolation and homelessness.

The aim to achieve this recognises that this particular group of individuals are difficult to engage and therefore a specific approach is needed to work with them effectively. This is set out below:

A focus on those who don't get a service from other agencies

This is the main reason that our charity exists. The people who we support are often those who are excluded from, or who refuse the intervention of other services. This group of people are often identified by services as those who will not achieve progress and they are therefore left unsupported.

Entirely Outreach Based Service

Our outreach based working practices break down barriers and negates the need for strict rules and restrictions on service users. This results in a much more user-friendly service especially for those who have problems with authority and structure, which are major reasons for individuals being excluded from other agencies.

Emotional support for its own sake (and the knock on effects)

Everybody who is (has) rough-sleeping has got to a point where they feel there is no-one (or there is actually no-one) they can turn to. We provide a vital role of being someone (as an organisation not individually) who they can turn to. We are a group of people who will show interest in them in a respectful, tolerant, empathetic manner aimed at empowering them to improve their self-image and begin to think about making positive changes in their lives, but we ask for nothing in return.

It is worthy of mention that no other organisation sets out to do this with our client group. For many people this kind of relationship that centres on them, their thoughts and desires, their aspirations, their regrets, is key to the kind of self-reflection that is necessary before any kind of behaviour change will have any real chance of success!

Motivational work around accessing services

The above points with the correct skills, knowledge and experience put us in the ideal position to re-examine the relationships of service users and services that have not been useful in the past. We can, through a combination of good case and partnership work, enable service users to reach a point where they feel able to access the specialist support services, they need. We can simultaneously work with agencies and support them in their work with the service user.

Long-term nature of the work

With all the above comes a recognition that this is a firm commitment to people that we will continue to support them until they have overcome their support needs or are getting them sustainably met elsewhere (either via formal or informal support networks). There is also a recognition that people are diverse and therefore a specific timescale cannot be set for this work. The charity will keep working with people until the job is done.

Our charity's vision and mission statement remained unchanged in 2020:

'Vision: Providing hope to those without a voice'

'Mission: To offer unlimited emotional and practical support for homeless and vulnerable people to enable them to achieve their goals.'

The aim of the charity is to bring people leading solitary harmful lives, with little or no vision for a better future in from the margins of society. The charity will achieve this by supporting people to find aspirations and giving unlimited opportunities to achieve sustainable positive change.

The support is offered on an entirely outreach basis and is not time limited. The approach taken with service users is to recognise emotional support as a high value offering and to understand that building a quality relationship with service users will underpin any support given.

Most people who fit the above criteria will lack the motivation for positive change; workers will never allow this to be a barrier to engagement and will always seek to build this motivation. The charity recognises that positive change will often be slow to achieve and commits to ensuring that at times of slow change / no change it will not allow efforts to decrease.

Objectives for the year

Simon on the Streets had several key aims for 2020:

- Increase and develop partnership working
- Revisit and renew the vision, mission and values of the organisation
- Rebranding and increased partner / public awareness
- Meet the needs of specific homeless client groups through new project development

- Ensure the financial stability of the organisation through increased donor support and successful fundraising activities.

ACTIVITIES AND ACHEIVEMENTS

Increase and develop partnership working

Through strategic networking and planning the organisation increased and improved their relationships with many core delivery partners in Leeds, Bradford and Kirklees. These partnerships have become multi-beneficial with a joint end goal to offer increased support and options to our client group. The Rough Sleeper Initiative funding made available by Local Government set RSI teams up in all 3 of our deliver areas and we are fully integrated in their delivery to ensure we are working for a common goal. These partnerships have been very successful with reductions in rough sleeping numbers in all 3 areas.

We continue to pay a vital role in supporting partners across Leeds, Bradford and Kirklees. During Covid we were one of the only organisations still delivering front line outreach services and due to the strong relationships, we have with partner agencies, were able to provide essential links between clients and other service provision e.g. addiction services, GP's and mental health services.

Revisit and renew the vision, mission and values of the organisation

As Simon on the Streets has developed as a service over the last 20 years Trustees led on the review of our vision, mission and values. Consultation also took place with 2 strategic team events, client involvement and partner input. The new wording was released to the public at the SotS Homeless Seminar in November 2019.

Vision: Providing hope to those without a voice

Mission: To offer unlimited emotional and practical support for homeless and vulnerable people to enable them to achieve their goals.

Values: Empathetic - Non-Judgmental - Passionate - Professional

Rebranding and increased partner / public awareness

To celebrate SotS 20th Anniversary we worked closely with the 'Fun Agency', a local PR / media design company, to look at rebranding and developing an informative booklet to create awareness and promote our services to the public and partners. We launched this officially at our successful 'Homeless Seminar' in November 2019 with speakers from local government, Rough Sleeper Initiative teams and 'Pixie' a customer volunteer explaining how SotS had supported her to survive. Over 80 people attended with stalls delivered by partner agencies. We completed the awareness day with a celebratory fund-raising event in the evening with popular local band Hope and Social and over 200 attendees.

Meet the needs of specific homeless client groups through new project development

In Leeds we became aware in 2019 of specific vulnerable groups that were not being supported or engaging with partner agencies, these were EU migrants and women who were / are hidden homeless.

The Leeds team have developed excellent relationships with large numbers of homeless EU migrants who had no recourse to public funds. Unfortunately, due to these individuals having NRPF no accommodation or income was available. Through key partnerships with Leeds City Council, housing and the Street Support team we continue to receive grant funding that was used to support the EU accommodation project. The project started in September 2019 and was delivered in partnership with Engage Leeds, LATCH and Homeless Hampers. It provides accommodation for EU migrants while Simon on the Streets supports them to access ID, passports, benefits and a possible settled status application. LATCH supplies the property, Engage Leeds delivers extra housing support and Homeless Hampers donates food to the tenants.

Over the last year we have worked with 75 clients who have No Recourse to Public Funds. This piece of work has grown organically over the last 2 years due to a gap in service provision for this client group in Leeds. We currently have two 2 bedroomed houses in partnership with LATCH who have supplied the properties.

Simon on the Streets

Report of the Trustees for the Year Ended 31 December 2020

We have secured full eligibility status for 37 of these clients and all 75 have now been moved on from emergency accommodation to temporary or permanent accommodation. 8 of these clients have moved through our 2 properties which are now occupied with client's we have supported to move on.

After working with homeless and sofa surfing women in Leeds we realised that many women miss out on outreach services and support as they are 'hidden homeless' due to concerns for their safety on the street and trauma impacting on their mental health. In 2019 we were successful in receiving money from Homeless Link and the Tampon tax via the Ending Women's Homelessness fund to employ an extra worker in Leeds for 18 months. This employee would work specifically with women that are hidden homeless in Leeds, supporting them to access relevant services and moving into a safe environment. Key to this service delivery is the partnership with St Anne's resource centre who are delivering the Safe Space hub for women in Leeds.

We have continued to provide support for women accessing the Somewhere Safe to Stay hub. However, this 5-bed emergency provision increased during the pandemic with a gender specific hotel sourced for 22 women. We have continued to work in partnership with St Annes and other gender specific agencies in Leeds to support the increased number of women we saw as a result of the pandemic i.e., women fleeing domestic violence, women with no recourse to public funds who's cash in hand work and accommodation disappeared overnight.

Ensure the financial stability of the organisation through increased donor support and successful fundraising activities.

Whilst 2020 has been a difficult year for all Charities, Simon on the Streets has significantly benefited from several one off grants and a number of successful virtual fundraising events. The Charity did not utilise any furlough grant income as our staff were considered key workers throughout the COVID pandemic. We recognise our staff's hard work and the difficult situations they have found themselves in over the past year and we wholeheartedly thank them for their continued efforts and support

It is hoped that some of the Charity's regular events will be able to return in 2021, to replace the grants that may not be received again during the following year.

We must also give a huge thank you to the one off and regular donations that we receive from the public and corporate partners. These amounts raised are fantastic and a lifeline to our service now and in the future

Volunteers

Due to the pandemic, we were unable to utilise our volunteers to support with our weekly soup run. However, this provision did continue and was provided by our Outreach Team.

FINANCIAL REVIEW

Financial position

The financial year ended 31 December 2020 was another strong year from an income perspective, albeit this was supported by an increase in grants received. The total income for the period was £391,265, up c.19% year on year ("YOY") (2019: £330,042). The main source of income for the period, and the reason for the growth in income against the prior year was an increase in donations (£232k, up c.28%) and trusts and grants (£105k, up c.119%). Other income from events from was down c.31% as a result of COVID, although the Charity did successfully run a number of virtual events to recover some of this shortfall. Many of these virtual events will now remain on the Charity's annual fundraising calendar.

The costs for the period were £360,853 up c.25% YOY (2019: £287,640). This significant increase was due to investment spent on staff and the higher amounts of restricted grant income spent on specific projects, for example the EU accommodation project. The principal cost within the charity remain direct colleague wages and associated running costs.

The net overall position for the year was a net contribution to the charity of £30,412 down slightly compared to the net contribution of £42,402 in 2019, with the cash adding to the overall reserves of the charity. At the year-end there was an unrestricted cash reserves balance of £286,305 (2019: £255,817) which is more than 6 times the monthly current running costs of the Charity.

At the year-end the Charity is in a strong position, despite a difficult year in relation to the Charity's regular events income. It is hoped that the new event and fundraising activities introduced in 2020 will ensure that the pipeline of income opportunities will sufficient to support the current cost base whilst maintaining adequate headroom in the cash reserves going forwards.

FUTURE PLANS

During 2021 and beyond, the intention is to continue to build on the income strategy and maintain support service levels as currently provided, although building in new recurring events into the annual fundraising calendar to support future growth. Any further growth (into new geographies) will need added infrastructure and therefore need significant financial investment. The current economic climate with regards to COVID-19 and the impact that this is having on the third sector means that growth is not something the charity will be actively targeting in the coming year, instead continuing to focus on delivering exceptional levels of service and longer term sustainability.

The long-term nature of the support offered to service users means that ensuring the current workload is maintained is of prime importance. During the year the Charity strengthened its position with a number of core partnerships and hopes to develop these further in 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in line with its constitution adopted on 9th May 2016.

The decision-making process within the charity is based on trustees making all decisions of a strategic, constitutional and any other 'major' nature. These decisions are made following debate and recommendations of the Chief Executive Officer ("CEO").

Natalie Moran joined the Charity as the CEO in May 2020. All decisions on the day-to-day running of the organisation are the responsibility of the CEO.

Any Trustee decisions may be taken either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more charity trustees has signified their agreement

Membership of the CIO:

- The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.
- Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

Approved by order of the board of trustees on 6 July 2021 and signed on its behalf by:



.....
M Tollefson - Trustee

Independent examiner's report to the trustees of Simon on the Streets ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 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)).

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.



James Sutton BA (Hons) FCA
ICAEW
Haines Watts
Chartered Accountants
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

10 August 2021

Simon on the Streets

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		231,887	-	231,887	203,651
Charitable activities					
Charitable activities		31,575	73,554	105,129	48,237
Other trading activities	3	<u>54,249</u>	<u>-</u>	<u>54,249</u>	<u>78,154</u>
Total		317,711	73,554	391,265	330,042
 EXPENDITURE ON					
Raising funds		245	-	245	14,571
Charitable activities					
Charitable activities		287,054	73,554	360,608	273,069
		<u>287,054</u>	<u>73,554</u>	<u>360,608</u>	<u>273,069</u>
Total		<u>287,299</u>	<u>73,554</u>	<u>360,853</u>	<u>287,640</u>
 NET INCOME		30,412	-	30,412	42,402
 RECONCILIATION OF FUNDS					
Total funds brought forward		256,475	-	256,475	214,073
		<u>256,475</u>	<u>-</u>	<u>256,475</u>	<u>214,073</u>
TOTAL FUNDS CARRIED FORWARD		<u>286,887</u>	<u>-</u>	<u>286,887</u>	<u>256,475</u>

Simon on the Streets

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds as restated £
CURRENT ASSETS					
Debtors	8	1,017	-	1,017	658
Cash at bank and in hand		<u>286,305</u>	<u>69,854</u>	<u>356,159</u>	<u>297,175</u>
		287,322	69,854	357,176	297,833
CREDITORS					
Amounts falling due within one year	9	(435)	(69,854)	(70,289)	(41,358)
		<u>286,887</u>	<u>-</u>	<u>286,887</u>	<u>256,475</u>
NET CURRENT ASSETS					
		286,887	-	286,887	256,475
TOTAL ASSETS LESS CURRENT LIABILITIES					
		286,887	-	286,887	256,475
NET ASSETS					
		<u>286,887</u>	<u>-</u>	<u>286,887</u>	<u>256,475</u>
FUNDS	10				
Unrestricted funds				<u>286,887</u>	<u>256,475</u>
TOTAL FUNDS				<u>286,887</u>	<u>256,475</u>

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 July 2021 and were signed on its behalf by:

Annie Beaumont

.....
A Beaumont - Trustee

M. Tollefson

.....
M Tollefson - Trustee

1. GENERAL INFORMATION

Simon on the Streets is a charity incorporated in England and Wales at Suite 16C and 16D, Crown House, 94 Armley Road, Leeds, LS12 2EJ under company registered number CE005270 and charity registered number 1165317.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

COVID-19

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have taken into account the impact on the charity and possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised 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 of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Trustees' report for more information about their contribution.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Leeds General Infirmary. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory

2. ACCOUNTING POLICIES - continued

Expenditure

requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charities pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

Functional and presentation currency

The company's functional and presentational currency is GBP (£).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. OTHER TRADING ACTIVITIES

	2020	2019 as restated
	£	£
Fundraising events	<u>54,249</u>	<u>78,154</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

	2020	2019 as restated
	£	£
Wages and salaries	197,896	180,104
Social security costs	11,279	12,252
Other pension costs	<u>2,832</u>	<u>3,504</u>
	<u>212,007</u>	<u>195,860</u>

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

	2020	2019 as restated
Total	<u>10</u>	<u>8</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	203,651	-	203,651
Charitable activities			
Charitable activities	24,248	23,989	48,237
Other trading activities	<u>78,154</u>	<u>-</u>	<u>78,154</u>
Total	306,053	23,989	330,042
EXPENDITURE ON			
Raising funds	14,571	-	14,571

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
Charitable activities			
Charitable activities	249,080	23,989	273,069
Total	263,651	23,989	287,640
NET INCOME	42,402	-	42,402
RECONCILIATION OF FUNDS			
Total funds brought forward	214,073	-	214,073
TOTAL FUNDS CARRIED FORWARD	<u>256,475</u>	<u>-</u>	<u>256,475</u>

7. PRIOR YEAR ADJUSTMENT

The 2019 figures have been restated due to a reallocation from donations and legacies income to charitable activities income of the restricted funds on the Statement of Financial Activities of £23,989. There is no impact on net funds from this adjustment.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Other debtors	<u>1,017</u>	<u>658</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Other creditors	435	-
Accruals and deferred income	<u>69,854</u>	<u>41,358</u>
	<u>70,289</u>	<u>41,358</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	256,475	30,412	286,887
TOTAL FUNDS	<u>256,475</u>	<u>30,412</u>	<u>286,887</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	317,711	(287,299)	30,412
Restricted funds			
Restricted fund	73,554	(73,554)	-
TOTAL FUNDS	<u>391,265</u>	<u>(360,892)</u>	<u>30,373</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	214,073	42,402	256,475
TOTAL FUNDS	<u>214,073</u>	<u>42,402</u>	<u>256,475</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,053	(263,651)	42,402
Restricted funds			
Restricted fund	23,989	(23,989)	-
TOTAL FUNDS	<u>330,042</u>	<u>(287,640)</u>	<u>42,402</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.