

THE BUS SHELTER DORSET
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE BUS SHELTER DORSET

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Sawtell
R Stone
S Orr
D Pond

Charity number

1171882

Independent examiner

Matthew Haines FCA
CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

THE BUS SHELTER DORSET

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THE BUS SHELTER DORSET

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

The objects of the association are to relieve the need of people who are rough sleeping in Dorset by providing shelter, warmth, food and support.

It should be noted that during this accounting period Covid 19 resulted in the cessation of shared accommodation which resulted in guests and staff being relocated. Initially this was to a hotel and then to two different Council-provided accommodation. The normal operations of the charity had to adapt dramatically during this period of change, however the provision of intensive 24/7 support for the guests remained the priority. The Bus Shelter secured a new site which the service transferred to in September 2021.

The specific activities and objectives in this period were:

- To pursue an alternative site for the bus and provide Covid-compliant individual pod units. This involved working closely with Dorset Council to secure funding through the Next Steps Accommodation Programme, gaining planning permissions, designing the PODs and layout along with connection to mains services.
- To continue to provide high quality support and temporary accommodation to rough sleepers in Dorset.
- To fundraise and develop income streams for the anticipated increase in running costs.
- To recruit and retain quality staff and volunteers.
- To work collaboratively with other local agencies in the guests' best interests.
- To continue to increase public awareness and support for the service.
- To increase the number, breadth of expertise and effectiveness of the trustees.
- To consider next steps for guests and the charity and move towards some sort of further provision in terms of move-on accommodation/employment skill development etc.

Achievements and performance

The achievements during the financial period were as follows:

- Throughout the Covid lockdown period in and the three temporary accommodation moves The Bus Shelter staff continued to provide 24/7 intensive support to guests.
- Working closely with Dorset Council, The Bus Shelter gained planning permission and a caravan site licence at Mount Pleasant Park and Ride. This permission supported a development with provision for 12 guests in single en-suite rooms with associated office, kitchen and lounge facilities. The Bus Shelter opened at the new site in September 2021.
- Housing Benefit has been awarded for each unit of accommodation. Funding has also been secured for staff and running costs through a variety of funders.
- During 2021 to 2022 The Bus Shelter provided support and accommodation to 28 rough sleepers. The In-form database was implemented which enables guests to work with staff to set goals and see their progress. Of the 28 rough sleepers accommodated on the bus during this period 6 were supported to move on into independent accommodation. Of the 28 supported guests 6 have secured employment or are volunteering.

THE BUS SHELTER DORSET

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Throughout this period the Bus Shelter have worked closely with Dorset Council and other local agencies to ensure that homeless people are offered accommodation in the most appropriate environment.
- The increased numbers of guests, turnover and therefore support required for new guests has necessitated an increase in staffing levels. The Bus Shelter now has 13 paid members of full and part time staff. The Bus Shelter also embraced the Kickstart scheme for a young person who now has employment through us. The charity is keen to broaden the experience of support offered to guests and 2 members of the staff team have lived experience of homelessness and drug dependency. All staff have undertaken Training through Homeless Link.
- The Bus Shelter also gained support from Public Health England for a dedicated Drug and Alcohol rehabilitation worker.
- A 3 Year Strategy has been developed which prioritises the need for move-on accommodation for guests. The 'Next Stop' service was developed which ensure that all guests that move-on continue to receive support with the aim of reducing the cycle of homelessness. In support of this The Bus Shelter leased its first property from a private landlord.
- Good networks and improved ways of working have continued to develop with other local organisations and the wider community. The Bus Shelter have 10 volunteers. One of the volunteer leads on developing the allotment and takes willing guests with him twice a week. Another supporter has donated a van.
- The Trustee Board undertook a Skills Audit with the aim of recruiting new Trustees with specific expertise. This was supported by the Lloyds Foundation and the Trustee Board also availed themselves to training and development offered through them.

The Trustee's would like to thank the following funders for supporting the vital work that is undertaken with rough sleepers in Dorset - Dorset Council, Lloyds Bank Foundation, Homeless Link, Wates Foundation, Fine and Country Foods and Groundworks.

Financial Review

During the year total income was £272,321 (2021: £177,277), including donations totalling £18,910 (2021: £18,844) and grants of £195,600 (2021: £146,065). Total expenditure was £261,232 (2021: £122,961) in the year, resulting in net income of £11,089 (2021: £54,316) for the year. Total funds at the year end were £121,339 (2021: £110,250).

Reserves Policy

The Trustees continue with their efforts to raise funds to support the charitable activities and to build up a level of reserves sufficient to meet its overheads for the following 12 month period.

Public Benefit

The trustees have considered the Charity Commission guidelines on Public Benefit and consider that these are being met through the charity's objectives and activities

Structure, governance and management

The Bus Shelter Dorset registered as a charity on 3 March 2017 (No 1171882) and is a Charitable Incorporated Organisation.

The trustees currently in office or who held office during the period ending 31 March 2022 were as follows:

S Flippance (Resigned 31 October 2021)

S Sawtell

R Stone

S Orr

D Pond

N Derrick (Resigned 29 March 2022)

THE BUS SHELTER DORSET

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Trustees' responsibility for the accounts

Charity law requires the trustees to prepare accounts for each financial year. In preparing those accounts the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

R Stone

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R Stone

Trustee (Chair)

Date: 27 Jan 2023

THE BUS SHELTER DORSET

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BUS SHELTER DORSET

I report to the trustees on my examination of the financial statements of The Bus Shelter Dorset (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceed £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I can confirm that no 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 of the chairty as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Matthew Haines FCA

CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated: 27 Jan 2023

THE BUS SHELTER DORSET

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
Income from:						
Donations and legacies	2	73,274	195,600	268,874	159,154	176,822
Charitable activities	3	3,447	-	3,447	455	455
Total income		<u>76,721</u>	<u>195,600</u>	<u>272,321</u>	<u>159,609</u>	<u>177,277</u>
Expenditure on:						
Charitable activities	4	<u>65,632</u>	<u>195,600</u>	<u>261,232</u>	<u>105,293</u>	<u>122,961</u>
Net income for the year/ Net movement in funds		11,089	-	11,089	54,316	54,316
Fund balances at 1 April 2021		<u>110,250</u>	<u>-</u>	<u>110,250</u>	<u>55,934</u>	<u>55,934</u>
Fund balances at 31 March 2022		<u>121,339</u>	<u>-</u>	<u>121,339</u>	<u>110,250</u>	<u>110,250</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE BUS SHELTER DORSET

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		17,098		17,367
Current assets					
Debtors	8	3,771		704	
Cash at bank and in hand		101,984		93,181	
		<u>105,755</u>		<u>93,885</u>	
Creditors: amounts falling due within one year	9	<u>(1,514)</u>		<u>(1,002)</u>	
Net current assets			<u>104,241</u>		<u>92,883</u>
Total assets less current liabilities			<u>121,339</u>		<u>110,250</u>
Income funds					
Unrestricted funds			<u>121,339</u>		<u>110,250</u>
			<u>121,339</u>		<u>110,250</u>

27 Jan 2023

The financial statements were approved by the Trustees on

R Stone

.....
R Stone

Trustee (Chair)

D Pond

.....
D Pond

Trustee (Treasurer)

THE BUS SHELTER DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The charity is a CIO, registered on 3 March 2017.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. The comparative period was prepared under a receipts and payments basis.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

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

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

THE BUS SHELTER DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Plant and equipment	Straight line over 10 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE BUS SHELTER DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Donations and gifts	18,910	-	18,910	18,844	18,844
Government grants	-	195,600	195,600	128,397	146,065
Income housing benefit	54,364	-	54,364	11,913	11,913
	<u>73,274</u>	<u>195,600</u>	<u>268,874</u>	<u>17,668</u>	<u>176,822</u>

3 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Miscellaneous income and refunds	2,997	210
Sale of goods made	450	245
	<u>3,447</u>	<u>455</u>

THE BUS SHELTER DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Unrestricted	Restricted	Total Unrestricted	Restricted	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Cost of Goods Sold	365	-	365	270	270
Advertising & Marketing	193	-	193	60	60
Audit & Accountancy fees	1,690	-	1,690	1,541	1,541
Previous Accountancy fees	1,800	-	1,800	-	-
Bus fitting out an repairs	-	-	-	8,404	8,404
Bus operation costs	-	-	-	5	5
Cleaning	14	-	14	331	331
Consulting	179	-	179	88	88
Days out	39	-	39	109	109
DBS checks	316	-	316	13	13
Food	7,216	1,650	8,866	10,164	12,290
Electricity	17,566	-	17,566	-	-
Guest Supplies	-	2,828	2,828	-	-
Hospitality	264	-	264	-	-
Insurance	4,810	-	4,810	1,228	1,228
IT Software and Consumables	7,328	-	7,328	-	-
Non payroll staff costs	1,698	13,900	15,598	-	-
Operating Lease Payments	587	-	587	-	-
Pensions Costs	-	4,934	4,934	2,786	2,786
Printing & Stationery	590	-	590	553	912
Rent and Rates	341	-	341	(289)	(289)
Repairs & Maintenance	2,426	-	2,426	-	-
Replacement costs	2,733	-	2,733	-	-
Salaries NI & PAYE	(473)	158,635	158,162	76,058	90,666
Staff Training	-	2,315	2,315	359	359
Subscriptions Just Giving	216	-	216	268	268
Subscriptions/Membership	250	-	250	-	-
Sundries	5,513	9,636	15,149	-	-
Telephone & Internet	-	1,702	1,702	422	835
Travel - Mileage	2,709	-	2,709	2,612	2,774
TV Licence	160	-	160	(25)	(25)
Waste & Pest Control	1,082	-	1,082	336	336
Wood burner	20	-	20	-	-
Depreciation	1,900	-	1,900	-	-
Profit/loss on disposal	4,100	-	4,100	-	-
	<u>65,632</u>	<u>195,600</u>	<u>261,232</u>	<u>105,293</u>	<u>122,961</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021 - one trustee was reimbursed £915 for expenses paid).

THE BUS SHELTER DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	9	5

Employment costs

	2022 £	2021 £
Wages and salaries	163,097	90,666
Other pension costs	4,934	2,786
	168,031	93,452

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2021	17,367
Additions	5,731
Disposals	(4,100)
At 31 March 2022	18,998
Depreciation and impairment	
Depreciation charged in the year	1,900
At 31 March 2022	1,900
Carrying amount	
At 31 March 2022	17,098
At 31 March 2021	17,367

THE BUS SHELTER DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Wages overpayment	-	61
NEST overpayment	-	66
PAYE & NIC repayable	485	577
Guest contributions	111	-
Housing benefit	3,175	-
	<u>3,771</u>	<u>704</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Computer software	-	72
Wages underpaid	13	-
Staff mileage	61	-
Accountancy & payroll costs	1,440	930
	<u>1,514</u>	<u>1,002</u>

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
		Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds		-	195,600	(195,600)	-
		<u>-</u>	<u>195,600</u>	<u>(195,600)</u>	<u>-</u>
11 Analysis of net assets between funds					
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:					
Tangible assets	17,098	-	17,098	17,367	17,367
Current assets/(liabilities)	104,241	-	104,241	92,883	92,883
	<u>121,339</u>	<u>-</u>	<u>121,339</u>	<u>110,250</u>	<u>110,250</u>

THE BUS SHELTER DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

13 Basis of preparation

For the year ended 31 March 2022 the charity's financial statements have been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities in accordance with the Financial Reporting Standard (FRS102). The accounts for the previous year were prepared under and receipts and payments basis.