

KING'S LYNN NIGHT SHELTER

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2023**

Charity Registration: 1175645

**KING'S LYNN NIGHT SHELTER
TRUSTEES REPORT
YEAR END 30 JUNE 2023**

OBJECTIVES

The objectives of the charity are :-

The object of King's Lynn Night Shelter ("the Shelter") is the relief of poverty by providing a night shelter for the benefit of homeless persons in the borough of King's Lynn and West Norfolk and by supporting and assisting those homeless persons who want to escape homelessness. It runs a night shelter in the town for the nine months from October to June inclusive. Guests are allocated a single room with full board in a 24 hour environment. We expect our guests to work with our staff support workers on a one to one basis to ensure they are fully equipped to cope with life once they leave the shelter. This is supported by the Shelter working closely with our local partner agencies.

ACHIEVEMENTS AND PERFORMANCE

This year is our third year at St John's House, Kings Lynn. Our guests have enjoyed the benefit of having a single room for their accommodation and this certainly assists with their wellbeing. The single room offer was introduced as part of the covid pandemic, and it is something that we wish to continue with, due to the benefits that it offers our guests. We now have a one-to-one support service within the Shelter which is available to our guests through our skilled staff, this enables us to work closely with our guests on all aspects of homelessness and to link them into our many partner agencies to get them the best chance of solving homelessness and other issues.

The Shelter has been open for 9 months this year, with running costs increasing and the shelter missing out on key government grants it has been a difficult year and we have had to dip into our reserves to bolster income and to see us through the season.

We are extremely thankful to our staff of 15, including bank staff, and all our volunteers who have all worked so hard to continue to make the Shelter such a welcoming place to come too. It has been a difficult year for everyone involved in the Shelter and all the hard work has got us through it in good shape.

We are very pleased to welcome Nick Coleman, Martin Green, Karyn Wiles, and Isobelle Plumstead as new Trustees, they bring a breadth of experience across a range of skills which are a great addition to the Night Shelter.

FINANCIAL REVIEW

Financially it has been a very difficult year for the charity. Failure to secure any central government funding has meant it has relied heavily on the generosity of other benefactors and its own fundraising efforts. These benefactors are numerous, but we place on record the support of the local authority and the The Mercer Company.

Reduced income has necessitated the charity in using a high percentage of its reserves to ensure it was fully operational until the end of its financial year in June 2023.

We have continued with our reserves policy of at least the equivalent of two full months expenditure when the shelter is open. However, this limit has been truly tested and the Reserves Policy is currently undergoing a revision especially in light of our plans to be 12 months operational in the year 2024-25.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

The Shelter is a Charitable Incorporated Organisation constituted by a governing document dated 21st September 2017. The operation is led by the Co-Ordinator assisted by the staff. The Shelter is open for 24 hours a day from October until the end of June.

Trustees and the Co-Ordinator meet regularly to discuss all aspects of the Shelter and to ensure its smooth running. The Shelter offers one-to-one care for its residents, to work towards escaping from homelessness.

Guests are admitted to the Shelter on two criteria: firstly, that they are homeless and secondly that they pass the Shelter's risk assessment in order to safeguard other guests, volunteers and staff.

MEMBERSHIP AND AFFILIATIONS

Kings Lynn Night Shelter is affiliated with Churches Together in King's Lynn.

The charity is also a member of the Housing Justice Network and is accredited by Housing Justice.

TRUSTEES

The Charity Trustees during the year were:

Mr Julian Hallett - Resigned 1st April 2023
Dr Peter Bolitho Coates
Ms Susan Christine Panks - Resigned 1st January 2023
Canon James Nash
Paul Le Serve
Mr Martin Green - Appointed 29th March 2023
Mr Nicholas Coleman - Appointed 19th January 2023
Mr Darren Giggins - Appointed 19th January 2023 - Resigned April 23
Ms Karyn Wiles - Appointed May 23
Mrs Isobel Plumstead - Appointed May 23

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and

**KING'S LYNN NIGHT SHELTER
TRUSTEES REPORT
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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

This report was approved by the Board on 4th Oct 2023 and signed on its behalf by



Paul Le Serve

Chair of Trustees

**KING'S LYNN NIGHT SHELTER
STATEMENT OF FINANCIAL ACTIVITIES
YEAR END 30 JUNE 2023**

	2023 £ Restricted	2023 £ Unrestricted	2023 £ Total	2022 £
INCOMING RESOURCES				
Donations & Legacies				
Donations	3,000	91,588	94,588	105,005
Housing Benefit		4,287	4,287	6,306
Charitable Activities				
Grants	26,000	74,848	100,848	176,053
Other Income				
Gift Aid		5,073	5,073	5,638
Bank Interest		126	126	19
Compensation		50	50	-
TOTAL INCOMING RESOURCES	29,000	175,972	204,972	293,021
RESOURCES EXPENDED				
Charitable Activities				
Wages	13,482	173,313	186,795	190,228
Staff Pension Costs		3,107	3,107	3,192
Employers National Insurance		8,790	8,790	6,921
Staff Training		2,655	2,655	1,247
Rent	1,000	16,400	17,400	17,400
Rates	859	2,785	3,644	4,214
Light and Heat	4,729	8,648	13,378	7,755
Food	261	1,076	1,338	1,143
Laundry	2,672	6,539	9,211	12,265
Insurance		1,790	1,790	1,732
Phone and Broadband	145	639	784	670
Computer Expenses		465	465	145
Legal and Professional Fees		11,023	11,023	1,402
Accountancy		1,273	1,273	1,151
Independent Examination		420	420	420
Cleaning	39	1,296	1,335	1,047
Travelling		402	402	238
Repairs & Maintenance	263	9,409	9,672	10,324
Subscriptions		415	415	1,299
Printing, Postage & Stationery	119	1,906	2,025	1,377
Paid for Guest	13	339	352	82
General Expenses	342	517	858	858
Depreciation		3,969	3,969	3,699
TOTAL RESOURCES EXPENDED	23,925	257,175	281,100	268,809
NET INCOMING RESOURCES	5,075	(81,203)	(76,128)	24,212
TOTAL FUNDS BROUGHT FORWARD	-	168,443	168,443	144,231
TOTAL FUNDS CARRIED FORWARD	5,075	87,240	92,315	168,443

**KING'S LYNN NIGHT SHELTER
STATEMENT OF ASSETS AND LIABILITIES
YEAR END 30 JUNE 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Property Improvements		45,339	46,513
Tangible fixed assets		886	574
	5	<u>46,225</u>	<u>47,087</u>
CURRENT ASSETS			
Debtors	6	18,353	3,408
Cash at bank and in hand		50,816	127,896
Pension Fund		-	49
Wages		300	-
TOTAL CURRENT ASSETS		<u>69,469</u>	<u>131,353</u>
CURRENT LIABILITIES			
Creditors	7	20,677	799
Social Security		2,702	9,198
Pension		-	-
TOTAL CURRENT LIABILITIES		<u>23,379</u>	<u>9,997</u>
NET ASSETS		<u>92,315</u>	<u>168,443</u>
FUNDS OF THE CHARITY			
Unrestricted Funds	9	87,240	168,443
Restricted Funds	10	5,075	-
		<u>92,315</u>	<u>168,443</u>

Approved by the Board of Trustees on 4th Oct 2023 and signed on its behalf by;

 - Paul Le Serve
Trustee

**KING'S LYNN NIGHT SHELTER
NOTES TO THE FINANCIAL STATEMENTS
YEAR END 30 JUNE 2023**

1. Principal Accounting Policies

1.1 Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting Policies

2.1 Incoming Resources

All income is recognised in full in the Statement of Financial Activities in the year in which it is received.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use as the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes of the financial statements.

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when the obligation is present.

The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

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2.4 Depreciation

Depreciation is calculated to write off the costs of each asset over its estimated useful life at the following rates:-

Plant & Machinery	- 25% reducing balance basis
Property Improvements	- SL over 15 Years

2.5 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist, based on the funding from Borough Council of Kings Lynn and West Norfolk and the Central Government being received in the following financial year. However, if this is not received the Charity will have to scale back all its costs in order to continue. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern, as long as they continue to receive the local council funding.

3. Staff Costs and Numbers

	2023	2022
Salaries	186,795	190,228
Social Security	8,790	6,921
Pension	3,107	3,192
	198,692	200,341

There were fifteen employees in the year.

No employee received remuneration of more than £60,000.

Trustees are not remunerated. No expenses are reimbursed to Trustees.

4. Control

The charity is controlled by its board of trustees.

5. Fixed Assets

	Plant & Machinery	Property Improvements	Total
Cost:	£		£
At 1 July 2022	1,234	52,611	53,845
Additions	606	2,500	3,106
Disposals	-	-	-
At 30 June 2023	1,840	55,111	56,951
Depreciation:			
At 1 July 2022	659	6,098	6,757
Charge for the year	295	3,674	3,969
On disposals	-	-	-
At 30 June 2023	954	9,772	10,726
Net book value at 30 June 2023	886	45,339	46,225
Net book value at 30 June 2022	575	46,513	47,088

6. Debtors

	2023	2022
Prepayments	2,499	2,219
Other Debtors	6,295	1,189
Accrued Income	9,559	-
	18,353	3,408

**KING'S LYNN NIGHT SHELTER
NOTES TO THE FINANCIAL STATEMENTS
YEAR END 30 JUNE 2023**

7. Creditors	2023	2022
Creditors	4,993	-
Accruals	15,684	799
	20,677	799

8. Analysis of Net Assets between Funds

	Restricted Funds	Designated Funds	General Funds	Total
Tangible fixed assets	-	-	46,225	46,225
Current assets	5,075	-	64,394	69,469
Current liabilities	-	-	(23,379)	(23,379)
	5,075	-	87,240	92,315

9. Unrestricted Fund

	Balance At 01.07.22 £	Income Resources £	Outgoing Resources £	Transfers £	Balance at 30.06.23 £
General Fund	168,443	175,972	(257,175)		87,240
	168,443	175,972	(257,175)	-	87,240

10. Restricted Funds

	Balance At 01.07.22 £	Income Resources £	Outgoing Resources £	Transfer	Balance at 30.06.23 £
Norfolk Community Foundation Freebridge					
Community Housing Fund	-	1,000	(1,000)	-	-
Norfolk Community Foundation	-	10,000	(10,000)	-	-
Anne French Memorial Trust	-	5,000	(5,000)	-	-
Norfolk Community Foundation Love Norfolk (Flux Family Fund)	-	5,000	(5,000)	-	-
Community of All Hallows	-	5,000	0.00	-	5,000
Peter Coates		3,000	(2,925)	-	75
	-	29,000	(23,925)	-	5,075

Total	168,443	204,972	(281,100)	-	92,315
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11b. Purpose of Restricted Funds

Norfolk Community Foundation		
Freebridge Community Housing Fund	-	to aid with the rent
Norfolk Community Foundation	-	to aid with salary costs for 2 support workers
Anne French Memorial Trust	-	to aid with running costs for the night shelter
Norfolk Community Foundation Love Norfolk (Flux Family Fund)	-	to aid with running costs for the night shelter for April - June 2023
Community of All Hallows	-	to aid with salary costs for the night shelter coordinator
Peter Coates	-	to aid with end of year staff bonuses

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KING'S LYNN NIGHT SHELTER
YEAR END 30 JUNE 2023**

I report to the charity trustees on my examination of the accounts of Kings Lynn Night Shelter for the year ended 30 June 2023, which are set out on pages 1 and 3.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities 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.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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
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.

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.

Signed:.....

**Kezia Benefer FCCA
Hayhow and Co
Chartered Certified Accountants
and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB
Date:..... 5 Oct 2023**