

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

England & Wales · Charity number 1181511

Details

Other names	HOLY TRINITY NIGHT SHELTER & COMMUNITY HUB, HOLY TRINITY NIGHT SHELTER
Status	Registered
Legal form	CIO
Registered	2019-01-10
Register	View on the Charity Commission register

Contact

Address	Holy Trinity Parish Church South Street Bishop's Stortford CM23 3BQ
Phone	01279651671
Email	htns.trustsec@outlook.com
Website	https://www.htwinternightshelter.org/

Activities

Objects: THE RELIEF OF HARDSHIP AND POVERTY BY: PROVIDING SHELTER AND SUPPORT TO PEOPLE IN THE TOWN AND SURROUNDING AREA OF BISHOP'S STORTFORD WHO ARE HOMELESS OR AT SIGNIFICANT RISK OF HOMELESSNESS; PROVIDING ACCOMMODATION, VOLUNTEERS AND FOOD AT A NIGHT SHELTER; PROVIDING CLOTHING, FOOD AND OTHER ARTICLES FOR ROUGH SLEEPERS AND OTHERS IN NEED; SIGN POSTING PEOPLE IN NEED TO AGENCIES WHICH CAN HELP THEM FURTHER.

Activities: The charity operates a winter night shelter, providing overnight accommodation and food for rough sleepers and the homeless. It works, year round, to support users with other aspects of their lives. These include drug, alcohol and mental health issues, financial guidance and "move on" housing options.

Classification

- **How:** Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Cambridgeshire
- Essex
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£136,608	£77,861	-	-
2023-12-31	£59,006	£49,615	-	-
2022-12-31	£31,350	£48,687	-	-
2021-12-31	£80,642	£50,079	-	-
2020-12-31	£95,762	£39,879	-	-

Trustees

Name	Role	Appointed
Michelle Pek-Shan Jackson	Chair	2022-04-08
Peter James Watson		2024-01-01
Rev SARAH LOUISE FORREST MB BS HONS		2019-01-08
Richard Ling		2022-01-11
Simon Marlow		2022-01-11
Timothy Robert Weeks		2022-01-11

Accounts

Company Registration Number: CE016169
Charity Registration Number: 1181511

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and Performance

This year's outreach support was provided to individuals who were at risk of becoming homeless and rough sleepers during the months of March to November. Overnight accommodation was opened from November to March. We had 19 guests in total who stayed from one night to the whole season. Six are in settled accommodation, four are in Temporary Accommodation (TA, provided by East Herts Council) three are with friends or Family, two are sleeping rough, one in prison and three whom we have no contact with at present. We did not refuse anyone who was referred, or we brought in off the street. HTNS coordinates with East Herts District Council and their Rough Sleeper Unit.

We gained our Bronze award with Housing Justice and are working towards the silver accreditation. Many of the improvements to gain the silver award are about planning for the future and thinking about future policies and procedures.

Despite its many challenges I feel that the 2024/25 season was a successful one. One of the many challenges we face is having enough volunteers for all the shifts especially night shifts so if you feel you would like to know more about these or are able to help please approach us over some cake later.

Our success is also directly linked to the hard work of our team, both staff and volunteers. We have made many changes this year which always has an impact on everyone. I'd like to personally thank all the staff and all the volunteers for their energy, commitment and consistency. Our volunteers are at the heart of what we do and their generosity with their time is what keeps us open.

HTNS also continues to be well supported by the local community and because of the commitment of our amazing Volunteers, we were able to stay open every night, evening and lunchtime for the duration of the winter months, and also had a beautiful Christmas Day lunch for Guests, those who we have helped and Volunteers, staying open all Christmas, Boxing and New Years days.

HTNS coordinates with East Herts District Council and their Rough Sleeper Unit and we were lucky to have a new clinic with EHDC every other week and our team managed to extend our outreach support to all year round. The complex nature of everyone we helped was evident this year, alcohol and drugs, combined with ever present Mental Health issues, were again at the forefront. We had a CGL (drug/alcohol service) worker, Rebecca, visit on a regular basis which has been a massive asset, and she continues to attend on Mondays. Along with Karen & Georgina, two fantastic Nurses, who have provided medical attention and advice to our Guests, and us! Ben, a social prescriber also treated the guests to a visit and supplied a much appreciated takeaway.

At this moment, we are still supporting all those who have moved into alternative accommodation and those we are still in contact with. In the past year we have found one missing person and got them back into hospital for vital treatment, helped two young people return to their homes, attended numerous Rough-Sleeper alerts through StreetLink, and been on hand to provide essential items to anybody who turns up at HTNS.

Public Benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities.

It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in operational planning.

Fundraising

Fundraising statement Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

The legislation defines fundraising as “soliciting or otherwise procuring money or other property for charitable purposes”. Such amounts receivable are presented in our accounts as donations and legacies.

We have not used the services of any professional fundraiser. We rely on the generosity of local business and local people. During this and the previous year no complaints or issues have arisen as a result of fundraising activities.

Principal risks and uncertainties

The principal risk is revenue fund raising as it may prove difficult to identify regular income over the next few years. Fund raising is imperative this year as we will not be receiving a large amount from a closing trust and that we will have to start looking at the possibility of formalising our fundraising such as applying for more and larger grants and possibly using more professional fundraising help.

Financial Review

Total income was £136,608 & total costs were £77,861 in the year ending December 2023.

Donations from individuals went down considerably in 2024.

Donations were in the main from local charitable concerns such as religious bodies, Rotarians and local and international companies.

Costs have risen, extra costs were incurred in 2024 assisting guests into more permanent accommodation.

Reserves Policy

In January 2024, the Trustees agreed to a reserve set to 6 months of expenditure. Mid 2024, following an increase in costs, in particular salaries, a reserve policy of £45,000 was considered to be sufficient. Total cash held as at 31 December 2024 was £164,344.

Plans for the future

It is the intention of the trustees to continue to operate in the next year as may be permitted having regard to the facilities available and to maintain and improve on the building as necessary.



Receipts and payments accounts

CC16a

For the period from

1st January 2024

To

31st December 2024

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Donations (individual)	77,861	-	-	21,816	-
Donations (organisations)	35,437	-	-	35,437	-
Donations (closure of charitable trust)	69,828	-	-	69,828	-
Investment profit	3,842	-	-	3,842	-
Grants	5,686	-	-	5,686	-
Sub total (Gross income for AR)	136,608	-	-	136,608	59,006
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	136,608	-	-	136,608	59,006
A3 Payments					
Temporary hotel accomodation	1,092	-	-	1,092	-
Energy & water costs	5,852	-	-	5,852	-
Maintenance and refurbishment	9,917	-	-	9,917	-
Wages	32,628	-	-	32,628	-
Pensions	1,395	-	-	1,395	-
Supplies	8,879	-	-	8,879	-
Travel	1,269	-	-	1,269	-
Insurance	2,336	-	-	2,336	-
Communications	982	-	-	982	-
Rates & rent	1,839	-	-	1,839	-
Cleaning costs	5,172	-	-	5,172	-
Accountancy charges	3,060	-	-	3,060	-
Other misc	3,441	-	-	3,441	-
Sub total	77,861	-	-	77,861	49,615
A4 Asset and investment purchases, (see table)					
Laptops	2,080	-	-	2,080	-
	-	-	-	-	-
Sub total	2,080	-	-	2,080	-
Total payments	79,941	-	-	79,941	49,615
Net of receipts/(payments)	56,667	-	-	56,667	9,391
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	103,732	3,945	-	107,677	-
Cash funds this year end	160,399	3,945	-	164,344	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B1 Cash funds	Bank and savings accounts	86,612	3,945	-
	Savings accounts	73,787	-	-
		-	-	-
	Total cash funds	160,399	3,945	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
CCXX R1 accounts (SS)	1			10/30/2025

	-	-	-
	-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Laptops	Unrestricted	-	-
	Office furniture	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	<i>Michelle Jackson</i>	Michelle Jackson	10/30/2025



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Holy Trinity Night Shelter & Community Outreach

On accounts for the year
ended

31 December 2024

Charity no
(if any)

1181511

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2024.

Responsibilities and
basis of report

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

Independent
examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

Katharine Booty

Date:

24th JUNE 2025

Name:

KATHARINE RUTH BOOTY

Relevant professional
qualification(s) or body
(if any):

FCA (INSTITUTE OF CHARTERED ACCOUNTANTS
IN ENGLAND & WALES).

Address:

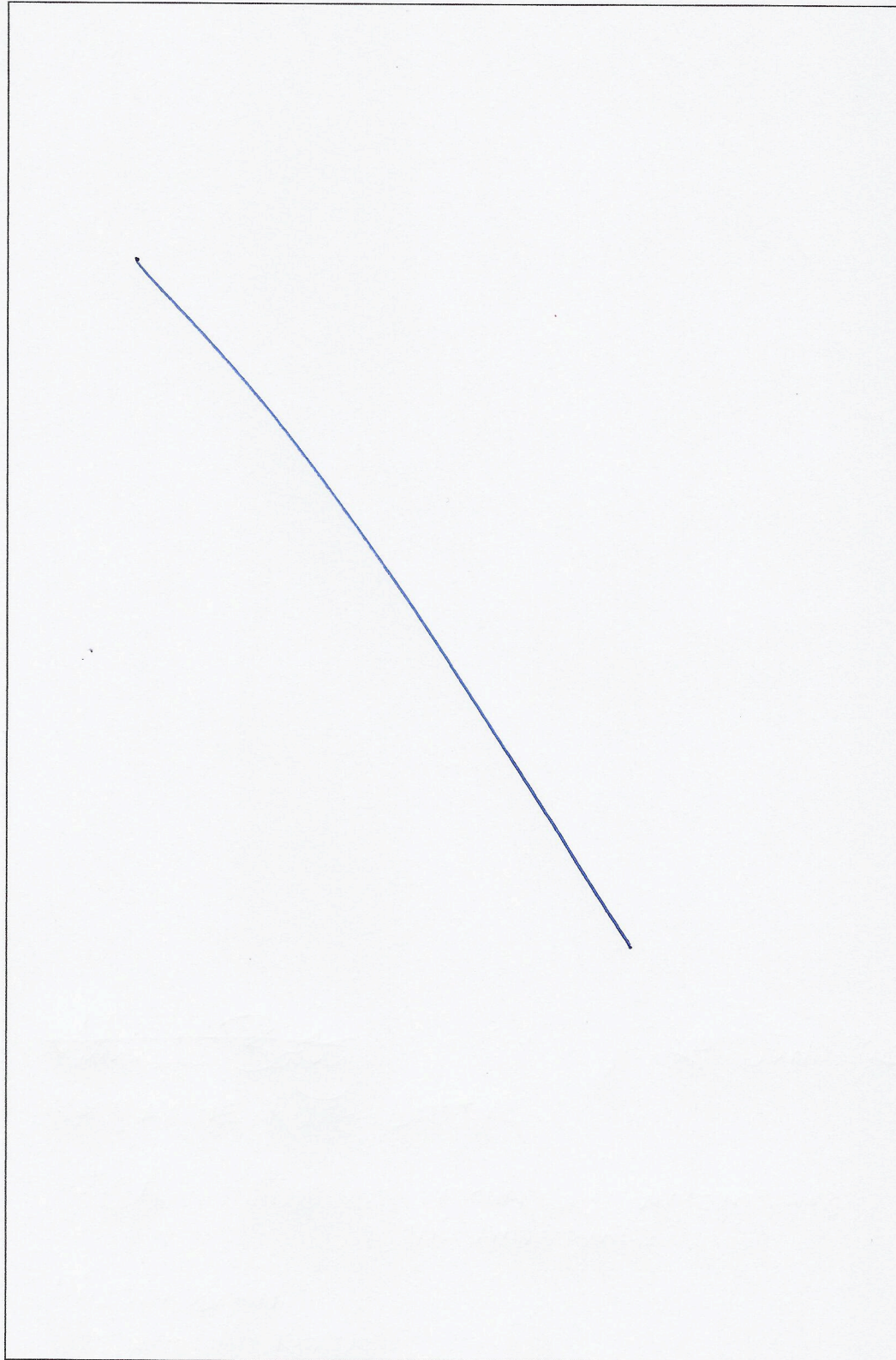
HILLTOP BARN

HINDRINGHAM ROAD

GREAT WALSINGHAM, NORFOLK NR22 6DR.

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Accounts

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Michelle Jackson, Chair Richard Ling Timothy Weeks Simon Marlow Rev Sarah Forrest MB BS Hons Susan Self, Treasurer
Charity registered number	1181511
Principal office	Holy Trinity Parish Church South Street Bishop's Stortford CM23 3BQ
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2023 to 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (Charities SORP FRS102).

Objectives and activities

a. Charitable objectives

The objectives of the Charitable Incorporated Organisation as set out in its constitution are:

- providing shelter and support to people in the town and surrounding area of Bishop's Stortford who are homeless or at significant risk of homelessness;
- providing accommodation, volunteers and food at a night shelter;
- providing clothing, food and other articles for rough sleepers and others in need; and
- sign posting people in need to agencies which can help them further.

b. Activities undertaken to achieve objectives

The charity operates throughout the year, assisting people who are sleeping rough or at imminent risk of sleeping rough. It also attempts to help each user find a route out of homelessness in the most appropriate way.

It supports users with other issues, including drugs, alcohol, mental health, and financial guidance on move-on options and ongoing support in settled-status.

It works closely with the local Council's Rough Sleeper Co-ordinator.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

c. Achievements and Performance

This year was Holy Trinity Night Shelter's (HTNS) first full opening all year round to support rough sleepers from November to March (with overnight accommodation) and rough sleepers and individuals who were at risk of becoming homeless during the months of March to November (drop in sessions on Monday, Wednesday and Friday or appointments through the week). 19 guests stayed with us through the season, some stayed for one night and others stayed for the whole season. 6 guests moved into settled accommodation, 4 moved into temporary accommodation (provided by East Herts Council), 3 are sofa surfing, 2 are sleeping rough, 1 in prison and 3 who we have no contact with presently. We did not have to turn anyone away. We continue to support anyone who needs our help. The hours we operate the drop in provide an important anchor to a large number of people in the Community, where we work alongside numerous organisations throughout the area in helping them. The Outreach, that we do all year round, enables us to identify and verify anyone who may have fallen through the safety nets of commissioned services and get them any assistance that they need – or want. In the past year we have found one missing person and got them back into hospital for vital treatment, helped two young people return to their homes, attended numerous Rough-Sleeper alerts through StreetLink, and been on hand to provide essential items to anybody who turns up at HTNS.

HTNS also continues to be well supported by the local community and we appreciate the efforts and commitment of the volunteers. Our volunteers enabled us to stay open all season and also helped us host a fantastic Christmas Day lunch for guests and we managed to stay open all day Christmas, Boxing Day and New Year's day.

We HTNS coordinates with East Herts District Council and their Rough Sleeper Unit. The complex nature of everyone we helped was evident this year, alcohol and drugs, combined with ever present Mental Health issues, were again at the forefront. We had a CGL (drug/alcohol service) worker, Rebecca, visit on a regular basis which has been a massive asset, and she continues to attend on Mondays. Along with Karen & Georgina, two fantastic Nurses, who have provided medical attention and advice to our Guests, and us! Ben, a social prescriber also treated the guests to a visit and sullied a much appreciated takeaway.

We are still working closely with Housing Justice and have now gained a Bronze Quality Mark from them.

Structuring, Governance and Management

a. Constitution

Holy Trinity Night Shelter & Community Outreach is registered as a charitable company limited by guarantee and was set up by Memorandum and Articles of Association.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structuring, Governance and Management (continued)

b. Structuring, Governance and Management

The Trustees of the charity are:

Michelle Jackson
Richard Ling
Timothy Weeks
Simon Marlow
Rev Sarah Forrest MB BS Hons
Susan Self

None of whom are remunerated. They are all duly appointed in accordance with clauses 9 and 10 of the charity's constitution.

The charity employs the following individuals:

Mr David Perry
Ms Jocelyn Guilhaumaud

Their remuneration is determined by agreement with the trustees and approved by them. Under clause 9 of the Constitution the charity is required to have a minimum of 3 trustees. There is no maximum number of trustees under the constitution.

Initial terms of service for trustees are provided for by clause 9 of the Constitution and the appointment of any other trustee or the renewal of an existing trustee may be for a period of 2 years.

There are no related parties with whom the charity has transacted that are owned or managed by the trustees or any member of their families.

Financial Review

a. Overview

Total income was £59,006 & total costs were £49,615 in the year ending December 2023. Total income was £31,350 & total costs were £48,687 in the year ending December 2022.

Donations went up in 2023.

Donations were in the main from local charitable concerns such as religious bodies, Rotarians and local and international companies.

Costs have risen, extra costs were incurred in 2023 assisting guests into more permanent accommodation.

b. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

c. Reserves Policy

Trustees consider that total reserves should be set at 24 months operating costs being approximately £100,000.

Total reserves held as at 31 December 2023 was £107,343 (2022 - £97,952). Free reserves, being unrestricted funds not represented by fixed assets were £102,300 (2022 - £90,516).

As the trustees wish to carry out a programme of improvement to the shelter, the extra money is held ready for renovation work.

Funds Held as Custodian Trustee on Behalf of Others

There are no arrangements in place where trustees act as custodians for third parties.

d. Principal risks and uncertainties

The principal risk is that revenue fundraising may prove difficult, especially identifying regular income over the next few years.

Another risk is that we rely especially on our Night Shelter Manager and any change of arrangements could significantly affect the night shelter working and outreach.

e. Public benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities.

It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in operational planning.

f. Fundraising

Fundraising statement Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Such amounts receivable are presented in our accounts as donations and legacies.

We have not used the services of any professional fundraiser. We rely on the generosity of local businesses and local people. During this and the previous year no complaints or issues have arisen as a result of fundraising activities

g. Plan for the future

It is the intention of the trustees to continue to operate in the next year as may be permitted having regard to the facilities available.

It is too early to start any significant capital building development work since we need to raise funding and obtain necessary permissions.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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 & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Michelle Jackson
(Chair of Trustees)
Date: 31 October 2024

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of Holy Trinity Night Shelter & Community Outreach ('the Charity')

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

Responsibilities and basis of report

As the 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').

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

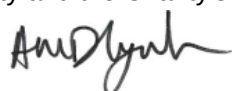
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My 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 and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 31 October 2024

Alice Lynch BSc FCA DChA

MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Donations and legacies	3	-	40,798	40,798	27,374
Other trading activities	4	-	15,365	15,365	3,218
Investments	5	-	2,843	2,843	758
Total income		-	59,006	59,006	31,350
Expenditure on:					
Charitable activities		-	49,615	49,615	48,687
Total expenditure		-	49,615	49,615	48,687
Net movement in funds		-	9,391	9,391	(17,337)
Reconciliation of funds:					
Total funds brought forward		3,945	94,007	97,952	115,289
Net movement in funds		-	9,391	9,391	(17,337)
Total funds carried forward		3,945	103,398	107,343	97,952

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

The notes on pages 10 to 21 form part of these financial statements.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,098	3,491
		<u>1,098</u>	<u>3,491</u>
Current assets			
Debtors	11	276	159
Cash at bank and in hand		107,678	96,090
		<u>107,954</u>	<u>96,249</u>
Creditors: amounts falling due within one year	12	(1,709)	(1,788)
		<u>106,245</u>	<u>94,461</u>
Net current assets			
		<u>107,343</u>	<u>97,952</u>
Total assets less current liabilities			
		<u>107,343</u>	<u>97,952</u>
Total net assets		<u><u>107,343</u></u>	<u><u>97,952</u></u>
Charity funds			
Restricted funds	13	3,945	3,945
Unrestricted funds	13	103,398	94,007
		<u>107,343</u>	<u>97,952</u>
Total funds		<u><u>107,343</u></u>	<u><u>97,952</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Michelle Jackson
(Chair of Trustees)
Date: 31 October 2024

The notes on pages 10 to 21 form part of these financial statements.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Holy Trinity Night Shelter & Community Outreach, registered charity number 1181511, is a UK registered Charitable Incorporated Organisation. The principal office is South Street, Bishop's Stortford, CM23 3BQ.

The principal activity of the charity is to provide shelter for the homeless in Bishop's Stortford and the local area.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Holy Trinity Night Shelter & Community Outreach meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Furniture and Equipment	-	33% Straight line
Computer equipment	-	33% Straight line

2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs 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 to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	32,798	32,798	27,374
Grants	8,000	8,000	-
	<u>40,798</u>	<u>40,798</u>	<u>27,374</u>

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising	15,365	15,365	3,073
	<u>15,365</u>	<u>15,365</u>	<u>3,073</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other Income	-	-	145
	<u> </u>	<u> </u>	<u> </u>

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	2,843	2,843	758
	<u> </u>	<u> </u>	<u> </u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Night shelter and community outreach	19,261	30,354	49,615	48,687
<i>Total 2022</i>	15,138	33,549	48,687	

Analysis of direct costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	15,255	13,523
Other direct costs	4,006	1,615
	19,261	15,138

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	3,890	9,817
Premises costs	12,940	9,972
Cleaning costs	5,155	4,092
Travel	1,059	1,153
Repairs & Maintenance	2,523	4,122
Insurance	1,523	1,415
Governance	1,522	1,358
Rent	810	1,620
Fundraising	932	-
	30,354	33,549

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,500 (2022 - £1,380), and other services of £1,272 (2022 - £528).

8. Staff costs

	2023 £	<i>2022 £</i>
Wages and salaries	14,975	13,447
Social security costs	211	76
Contribution to defined contribution pension schemes	69	-
	15,255	13,523

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	<i>2022 No.</i>
Night Shelter & Community Outreach Staff	2	2

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. Tangible fixed assets

	Furniture and Equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2023	28,237	1,977	30,214
Additions	1,497	-	1,497
At 31 December 2023	29,734	1,977	31,711
Depreciation			
At 1 January 2023	24,947	1,776	26,723
Charge for the year	3,789	101	3,890
At 31 December 2023	28,736	1,877	30,613
Net book value			
At 31 December 2023	998	100	1,098
At 31 December 2022	3,290	201	3,491

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	276	159
	<u>276</u>	<u>159</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	209	430
Accruals and deferred income	1,500	1,358
	<u>1,709</u>	<u>1,788</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds	90,516	59,006	(45,725)	(1,497)	102,300
Fixed assets	3,491	-	(3,890)	1,497	1,098
	<u>94,007</u>	<u>59,006</u>	<u>(49,615)</u>	<u>-</u>	<u>103,398</u>
Restricted funds					
Homelessness winter transformation fund	<u>3,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,945</u>
Total of funds	<u><u>97,952</u></u>	<u><u>59,006</u></u>	<u><u>(49,615)</u></u>	<u><u>-</u></u>	<u><u>107,343</u></u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
General Funds	98,336	31,350	(38,870)	(300)	90,516
Fixed assets	13,008	-	(9,817)	300	3,491
	<u>111,344</u>	<u>31,350</u>	<u>(48,687)</u>	<u>-</u>	<u>94,007</u>
	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Restricted funds					
Homelessness winter transformation fund	3,945	-	-	-	3,945
	<u>3,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,945</u>
Total of funds	<u>115,289</u>	<u>31,350</u>	<u>(48,687)</u>	<u>-</u>	<u>97,952</u>

Holy Trinity Night Shelter & Community Outreach would like to draw special attention to the following fund donors:

Homelessness winter transformation fund

This grant was to provide funding for the construction of facilities and accommodation for guests.

General unrestricted fund

This represents income received that does not have restrictions.

Fixed assets

This represents the value of expenditure which has been capitalised on the balance sheet.

The transfer between funds represents the capitalisation of costs funded by the grant in question.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
General funds	94,007	59,006	(49,615)	-	103,398
Restricted funds	3,945	-	-	-	3,945
	<u>97,952</u>	<u>59,006</u>	<u>(49,615)</u>	<u>-</u>	<u>107,343</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	111,344	31,350	(48,687)	-	94,007
Restricted funds	3,945	-	-	-	3,945
	<u>115,289</u>	<u>31,350</u>	<u>(48,687)</u>	<u>-</u>	<u>97,952</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	1,098	1,098
Current assets	3,945	104,009	107,954
Creditors due within one year	-	(1,709)	(1,709)
Total	<u>3,945</u>	<u>103,398</u>	<u>107,343</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	3,491	3,491
Current assets	3,945	92,304	96,249
Creditors due within one year	-	(1,788)	(1,788)
Total	3,945	94,007	97,952

16. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £69 (2022 - £Nil), £Nil (2022 - £Nil) was payable to the fund at the balance sheet date.

17. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.

Accounts

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees Michelle Jackson, Chair (appointed 8 April 2022)
Richard Ling (appointed 11 January 2022)
Timothy Weeks (appointed 11 January 2022)
Simon Marlow (appointed 11 January 2022)
Rev Sarah Forrest MB BS Hons
Susan Self, Treasurer

**Charity registered
number** 1181511

Principal office Holy Trinity Parish Church
South Street
Bishop's Stortford
CM23 3BQ

Accountants MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2022 to 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (Charities SORP FRS102).

Objectives and activities

a. Charitable objectives

The objectives of the Charitable Incorporated Organisation as set out in its constitution are:

- providing shelter and support to people in the town and surrounding area of Bishop's Stortford who are homeless or at significant risk of homelessness;
- providing accommodation, volunteers and food at a night shelter;
- providing clothing, food and other articles for rough sleepers and others in need; and
- sign posting people in need to agencies which can help them further.

b. Activities undertaken to achieve objectives

The charity operates throughout the year, assisting people who are sleeping rough or at imminent risk of sleeping rough. It also attempts to help each user find a route out of homelessness in the most appropriate way.

It supports users with other issues, including drugs, alcohol, mental health, and financial guidance on move-on options and ongoing support in settled-status.

It works closely with the local Council's Rough Sleeper Co-ordinator.

c. Achievements and Performance

This year was Holy Trinity Night Shelter's (HTNS) first full opening since COVID. Outreach support was provided to roughsleepers and individuals who were at risk of becoming homeless during the months of March to November. Overnight accommodation was opened from November to March. HTNS coordinates with East Herts District Council and their Rough Sleeper Unit. HTNS also continues to be well supported by the local community and we appreciate the efforts and commitment of the volunteers.

We are currently working closely with Housing Justice to gain accreditation.

Structuring, Governance and Management

a. Constitution

Holy Trinity Night Shelter & Community Outreach is registered as a charitable company limited by guarantee and was set up by Memorandum and Articles of Association.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structuring, Governance and Management (continued)

b. Structuring, Governance and Management

The Trustees of the charity are:

Michelle Jackson
Richard Ling
Timothy Weeks
Simon Marlow
Rev Sarah Forrest MB BS Hons
Susan Self

None of whom are remunerated. They are all duly appointed in accordance with clauses 9 and 10 of the charity's constitution.

The charity employs the following individuals:

Mr David Perry
Ms Jocelyn Guilhaumaud

Their remuneration is determined by agreement with the trustees and approved by them. Under clause 9 of the Constitution the charity is required to have a minimum of 3 trustees. There is no maximum number of trustees under the constitution.

Initial terms of service for trustees are provided for by clause 9 of the Constitution and the appointment of any other trustee or the renewal of an existing trustee may be for a period of 2 years.

There are no related parties with whom the charity has transacted that are owned or managed by the trustees or any member of their families.

Financial Review

a. Overview

Total income was £31,350 & total costs were £48,687 in the year ending December 2022. Total income was £80,642 & total costs were £50,079 in the year ending December 2021.

Donations went down considerably in 2022.

Donations were in the main from local charitable concerns such as religious bodies, Rotarians and some local companies.

Costs have risen, extra costs were incurred in 2022 assisting guests into more permanent accommodation.

b. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

c. Reserves Policy

Trustees consider that our reserves should be set at 24 months operating costs being approximately £80,000. Total reserves held as at 31 December 2022 was £97,952.

As the trustees wish to carry out a programme of improvement to the shelter, the extra money is held ready for renovation work.

Funds Held as Custodian Trustee on Behalf of Others

There are no arrangements in place where trustees act as custodians for third parties.

d. Principal risks and uncertainties

The principal risk is that revenue fundraising may prove difficult, especially identifying regular income over the next few years.

Another risk is that we rely especially on our Night Shelter Manager and any change of arrangements could significantly affect the night shelter working and outreach.

e. Public benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities.

It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in operational planning.

f. Fundraising

Fundraising statement Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Such amounts receivable are presented in our accounts as donations and legacies.

We have not used the services of any professional fundraiser. We rely on the generosity of local businesses and local people. During this and the previous year no complaints or issues have arisen as a result of fundraising activities

g. Plan for the future

It is the intention of the trustees to continue to operate in the next winter season as may be permitted having regard to the facilities available.

It is too early to start any significant capital building development work since we need to raise funding and obtain necessary permissions.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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 & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Michelle Jackson
(Chair of Trustees)
Date: 30 October 2023

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of Holy Trinity Night Shelter & Community Outreach ('the Charity')

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

Responsibilities and basis of report

As the 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').

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My 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 and the Charity's Trustees as a body, for my work or for this report.



Signed: **Alice Lynch BSc ACA DChA**

Dated: 31 October 2023

MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:					
Donations and legacies	3	-	27,374	27,374	76,913
Other trading activities	4	-	3,218	3,218	3,726
Investments	5	-	758	758	3
Total income		-	31,350	31,350	80,642
Expenditure on:					
Charitable activities	6	-	48,687	48,687	50,079
Total expenditure		-	48,687	48,687	50,079
Net movement in funds		-	(17,337)	(17,337)	30,563
Reconciliation of funds:					
Total funds brought forward		3,945	111,344	115,289	84,726
Net movement in funds		-	(17,337)	(17,337)	30,563
Total funds carried forward		3,945	94,007	97,952	115,289

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

The notes on pages 9 to 20 form part of these financial statements.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	3,491	13,008
		<u>3,491</u>	<u>13,008</u>
Current assets			
Debtors	11	159	-
Cash at bank and in hand		96,090	104,750
		<u>96,249</u>	<u>104,750</u>
Creditors: amounts falling due within one year	12	(1,788)	(2,469)
Net current assets		<u>94,461</u>	<u>102,281</u>
Total assets less current liabilities		<u>97,952</u>	<u>115,289</u>
Total net assets		<u><u>97,952</u></u>	<u><u>115,289</u></u>
Charity funds			
Restricted funds	14	3,945	3,945
Unrestricted funds	14	94,007	111,344
Total funds		<u><u>97,952</u></u>	<u><u>115,289</u></u>

The financial statements were approved and authorised for issue by the Trustees on 30 October 2023 and signed on their behalf by:



Michelle Jackson
(Chair of Trustees)

The notes on pages 9 to 20 form part of these financial statements.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

1. General information

Holy Trinity Night Shelter & Community Outreach, registered charity number 1181511, is a UK registered Charitable Incorporated Organisation. The principal office is South Street, Bishop's Stortford, CM23 3BQ.

The principal activity of the charity is to provide shelter for the homeless in Bishop's Stortford and the local area.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Holy Trinity Night Shelter & Community Outreach meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Furniture and Equipment	-	33% Straight line
Computer equipment	-	33% Straight line

2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs 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 to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	27,374	27,374	67,913
Grants	-	-	9,000
	<u>27,374</u>	<u>27,374</u>	<u>76,913</u>

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising	3,073	3,073	3,496
	<u>3,073</u>	<u>3,073</u>	<u>3,496</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other Income	145	145	230
	<u> </u>	<u> </u>	<u> </u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank interest	758	758	3
	<u> </u>	<u> </u>	<u> </u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Night shelter and community outreach	15,138	33,549	48,687	50,079
	<u>15,138</u>	<u>33,549</u>	<u>48,687</u>	
<i>Total 2021</i>	<u>14,838</u>	<u>35,241</u>	<u>50,079</u>	

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	13,523	10,288
Other direct costs	1,615	4,550
	<u>15,138</u>	<u>14,838</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Depreciation	9,817	9,871
Premises costs	9,972	8,923
Cleaning costs	4,092	5,909
Travel	1,153	1,057
Training	-	250
Repairs & Maintenance	4,122	3,623
Insurance	1,415	1,343
Loss on disposal	-	401
Governance	1,358	2,244
Rent	1,620	1,620
	33,549	<i>35,241</i>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,358 (2021 - £2,244), and other services of £634 (2021 - £ -).

8. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	13,447	10,288
Social security costs	76	-
	13,523	<i>10,288</i>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	<i>2021 No.</i>
Night Shelter & Community Outreach Staff	2	<i>2</i>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

10. Tangible fixed assets

	Furniture and Equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2022	28,237	1,677	29,914
Additions	-	300	300
At 31 December 2022	28,237	1,977	30,214
Depreciation			
At 1 January 2022	15,629	1,277	16,906
Charge for the year	9,318	499	9,817
At 31 December 2022	24,947	1,776	26,723
Net book value			
At 31 December 2022	3,290	201	3,491
At 31 December 2021	12,608	400	13,008

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

11. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	159	-
	<u>159</u>	<u>-</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	430	225
Accruals and deferred income	1,358	2,244
	<u>1,788</u>	<u>2,469</u>

13. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	96,090	104,750

Financial assets measured at fair value through income and expenditure comprise cash balances held at banks.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	98,336	31,350	(38,870)	(300)	90,516
Fixed assets	13,008	-	(9,817)	300	3,491
	<u>111,344</u>	<u>31,350</u>	<u>(48,687)</u>	<u>-</u>	<u>94,007</u>
Restricted funds					
Homelessness winter transformation fund	<u>3,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,945</u>
Total of funds	<u><u>115,289</u></u>	<u><u>31,350</u></u>	<u><u>(48,687)</u></u>	<u><u>-</u></u>	<u><u>97,952</u></u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
General Funds	69,173	80,642	(39,807)	(11,672)	98,336
Fixed assets	11,608	-	(10,272)	11,672	13,008
	<u>80,781</u>	<u>80,642</u>	<u>(50,079)</u>	<u>-</u>	<u>111,344</u>
	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Restricted funds					
Homelessness winter transformation fund	3,945	-	-	-	3,945
	<u>3,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,945</u>
Total of funds	<u>84,726</u>	<u>80,642</u>	<u>(50,079)</u>	<u>-</u>	<u>115,289</u>

Holy Trinity Night Shelter & Community Outreach would like to draw special attention to the following fund donors:

Homelessness winter transformation fund

This grant was to provide funding for the construction of facilities and accommodation for guests.

General unrestricted fund

This represents income received that does not have restrictions.

Fixed assets

This represents the value of expenditure which has been capitalised on the balance sheet.

The transfer between funds represents the capitalisation of costs funded by the grant in question.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	111,344	31,350	(48,687)	-	94,007
Restricted funds	3,945	-	-	-	3,945
	<u>115,289</u>	<u>31,350</u>	<u>(48,687)</u>	<u>-</u>	<u>97,952</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
General funds	80,781	80,642	(50,079)	-	111,344
Restricted funds	3,945	-	-	-	3,945
	<u>84,726</u>	<u>80,642</u>	<u>(50,079)</u>	<u>-</u>	<u>115,289</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	3,491	3,491
Current assets	3,945	92,304	96,249
Creditors due within one year	-	(1,788)	(1,788)
Total	<u>3,945</u>	<u>94,007</u>	<u>97,952</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	13,008	13,008
Current assets	3,945	100,805	104,750
Creditors due within one year	-	(2,469)	(2,469)
Total	3,945	111,344	115,289

17. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

Accounts

Company Registration Number: CE016169
Charity Registration Number: 1181511

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST DECEMBER 2021

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name:	Holy Trinity Night Shelter & Community Outreach
Registered charity number:	1181511
Registered office:	Holy Trinity Parish Church South Street Bishop's Stortford CM23 3BQ
Trustees:	Reverend Canon Mandy Brown (Chair) (resigned November 2021) Mrs Susan Self (Treasurer) Reverend Doctor Sarah Forrest Captain Megan Kervin (resigned June 2021) Mr Thomas Ryan Mrs Michelle Jackson (appointed April 2022)
Independent examiners:	Price Bailey LLP Causeway House 1 Dane Street Bishop's Stortford Hertfordshire CM23 3BT

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2021

The Trustees present their annual report and financial statements of the Charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (Charities SORP FRS102).

Constitution and Objectives

Charitable objectives

The objects of the Charitable Incorporated Organisation as set out in its constitution are:

The relief of hardship and poverty by:

- providing shelter and support to people in the town and surrounding area of Bishop's Stortford who are homeless or at significant risk of homelessness;
- providing accommodation, volunteers and food at a night shelter;
- providing clothing, food and other articles for rough sleepers and others in need; and
- sign posting people in need to agencies which can help them further.

Structure, Governance and Management

The Trustees of the charity are:

- Mrs Susan Self (Treasurer)
- Reverend Canon Mandy Brown
- Reverend Doctor Sarah Forrest
- Mr Thomas Ryan
- Captain Megan Kervin (resigned June 2021)

None of whom are remunerated. They are all duly appointed in accordance with clauses 9 and 10 of the charity's constitution.

The charity pays the following person(s), who are self-employed, for their services:

Mr David Perry

Ms Jocelyn Guilhaumaud

Their remuneration is determined by agreement with the trustees and approved by them. Under clause 9 of the Constitution the charity is required to have a minimum of 3 trustees. There is no maximum number of trustees under the constitution.

Initial terms of service for trustees are provided for by clause 9 of the Constitution and the appointment of any other trustee or the renewal of an existing trustee may be for a period of 2 years.

There are no related parties with whom the charity has transacted that are owned or managed by trustees or any member of their families.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2021

Activities

The charity operates throughout the year, assisting people who are sleeping rough or at imminent risk of sleeping rough. It also attempts to help each user find a route out of homelessness in the most appropriate way.

It supports users with other issues, including drugs, alcohol, mental health, financial

Guidance move on options and ongoing support in settled status.

It works closely with the local Council's Rough Sleeper Co-ordinator.

Achievements and Performance

Despite all our preparations in readiness to open, we only provided overnight accommodation during two weeks of the worst weather. Everyone that was in need of Shelter over the season were placed into temporary accommodation (TA) by East Herts District Council (EHDC). This was due to a combination of complex needs, unsuitability, and the basic fact that those who had been placed into TA did not want to come to the Shelter after being accommodated in hotel rooms where there was no supervision, oversight or boundaries.

However, we still managed to assist and support many people as shown in the breakdown below;

Currently actively supporting 20 people, either in TA or their new places of residence and one individual who chooses to live rough. 5 Females and 15 Males.

Throughout the year we have provided any number of Services to more than the documented number, which is 61. 13 Female and 48 Male.

Age range: 19-71

Ethnicity:

- Black African 1
- White British 54
- White European 3
- British Asian 2
- White Other 1

Contributing factors to homelessness situation, of those which gave a reason:

- Alcohol/drug issues 29
- Mental Health 17
- Domestic violence 1
- Human trafficking 1

The listening ear project continues to give encouragement and practical help to people who have moved into their first tenancies and we have helped organise the distribution of supermarket 'waste food' to those in need.

Whilst there is disappointment the overnight services were hardly used, we must acknowledge the last year has been a time of major change and adaption that Holy Trinity Night Shelter & Community Outreach has handled with professionalism and compassion.

We continue to have a successful working relationship with local services and agencies– CMHT at Oxford House, NHS, CAB Bishop's Stortford Food Bank, One YMCA and numerous charities in the area. We are in regular contact with the local PCSO's and Safer Neighbourhood Team and Street Pastors.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2021

Public Benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities.

It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in operational planning.

Fundraising

Fundraising statement Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Such amounts receivable are presented in our accounts as donations and legacies.

We have not used the services of any professional fundraiser. We rely on the generosity of local business and local people.

During this and the previous year, no complaints or issues have arisen as a result of fundraising activities.

Principal Risks & Uncertainties

The principal risk to the ongoing operation of the charity may depend on any decision the Diocese of St Albans may make regarding Holy Trinity. It will not be possible to assess the nature of that risk nor its magnitude until the Diocese has announced its intentions in that regard. During this and the previous year no complaints or issues have arisen as a result of fundraising.

Financial Review

Total income was £80,642 & total costs were £50,079 in the year ending December 2021.

Total income was £95,762 & total costs were £39,879 in the year ending December 2020.

Income, including donations, decreased slightly in 2021. This is due to impact of the Covid-19 pandemic.

Donations were in the main from local charitable concerns such as religious bodies, some local companies and from a generous benefactor.

Costs remained stable, extra costs were incurred for a bathroom installation (paid by a benefactor).

Covid-19 and Going Concern Assessment

The Trustees believe the charity can continue as going concern (i.e.: continue its existence and able to meet its liabilities as they fall due for a period of at least 1 year from the date the accounts are signed).

By reason of the Covid-19 pandemic the shelter did not open overnight over the 2021/2022 winter. Policies concerning social distancing and other measures to protect so far as possible staff and users were implemented and operated. The Night Shelter planned to open but this decision had to be curtailed due to another COVID variant sweeping the country. Prior to cancelling the opening of the shelter, the charity developed an outreach service 'The Listening Ear Project' this new service provided support through volunteer telephone befrienders. They contacted people who were accommodated in hotel accommodation by the local Council. This service has grown and continues to support people as they move into settled accommodation.

The charity will adopt such measures in future if there is a requirement to do so due to similar pandemic related restrictions.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2021

Reserves Policy

Trustees consider that our reserves should be set at 12 months operating costs - £30,000.

Total cash held as at 31 December 2022 - £104,754.

As the trustees wish to carry out a programme of improvement to the shelter the extra money is held ready for renovation work to begin.

Funds Held as Custodian Trustee on Behalf of Others

There are no arrangements in place where Trustees act as custodians for third parties.

Plans for the future

It is the intention of the trustees to:

- continue to operate in the next winter season as may be permitted having regard to the facilities available and any Covid-19 related restrictions
- carry out a staged programme of renovation and improvement of the Night Shelter premises commencing with a renovation of the kitchen. The programme will be kept under review as each stage is completed to ensure that the expenditure of charitable funds is not wasted in the event that new premises need to be sought in the mid to long term.

Trustees' Responsibilities Statement

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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

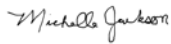
The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and trust deed. 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.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2021

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

Signed on behalf of the Board of Trustees on



Michelle Jackson (Jun 28, 2022, 11:33am)

Trustee

28 Jun 2022

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2021 which are set out on page 1 to 20.

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.

Independent examiner's statement

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 that in any material aspect:

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.



Michael Cooper-Davis FCCA ACA

For and on behalf of Price Bailey LLP
Causeway House
1 Dane Street
Bishop's Stortford
Hertfordshire
CM23 3BT

Date: 28 June 2022

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31st DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations	2	76,913	-	76,913	92,126
Investments	4	3	-	3	13
Other trading activities	3	3,726	-	3,726	3,623
Total income		<u>80,642</u>	<u>-</u>	<u>80,642</u>	<u>95,762</u>
Expenditure:					
Charitable activities	5	<u>50,079</u>	<u>-</u>	<u>50,079</u>	<u>39,879</u>
Total expenditure		<u>50,079</u>	<u>-</u>	<u>50,079</u>	<u>39,879</u>
Net income/(expenditure)		30,563	-	30,563	55,883
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds					55,883
Total funds brought forward		<u>80,781</u>	<u>3,945</u>	<u>84,726</u>	<u>28,843</u>
Total funds carried forward		<u>111,344</u>	<u>3,945</u>	<u>115,289</u>	<u>84,726</u>

All of the charity's activities are classed as continuing.

The charity had no gains or losses other than those shown above.

The notes on pages 12 to 19 form part of these accounts.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

BALANCE SHEET FOR THE YEAR ENDED 31st DECEMBER 2021

		2021		2020	
	Note	£	£	£	£
Tangible fixed assets					
Tangible assets	9		13,008		11,608
Current assets					
Debtors	10	-		15,600	
Bank accounts		104,750		59,760	
		<u>104,750</u>		<u>75,360</u>	
Creditors					
Amounts falling due within one year	11	<u>(2,469)</u>		<u>(2,242)</u>	
Net current assets			102,281		73,118
Net assets			<u>115,289</u>		<u>84,726</u>
Capital and reserves					
Unrestricted funds	12		111,344		80,781
Restricted funds	12		3,945		3,945
			<u>115,289</u>		<u>84,726</u>

The financial statements were approved and authorised for issue by the trustees on 28 Jun 2022 .

Signed on behalf of the board of trustees

Michelle Jackson

Trustee Jackson (Jun 28, 2022, 11:33am)

The notes on pages 12 to 19 form part of these accounts.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

1. GENERAL INFORMATION

Holy Trinity Night Shelter & Community Outreach is a UK registered charity, registered at the address given on the first page of these financial statements.

The principal activity of the charity is to provide shelter for the homeless in Bishop's Stortford and the local area.

2. ACCOUNTING POLICIES

Basics of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Holy Trinity Night Shelter & Community Outreach meets the definition of a public benefit entity under FRS 102. Assets and liabilities recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is Pounds Sterling.

Income

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

Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be reliably measured.

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.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and Equipment – straight line over 3 years
Computer Equipment – straight line over 3 years

Assets are depreciated in full in the year of acquisition.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

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.

Taxation

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

Financial instruments

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

Trade and other debtors, cash at bank and creditors are recognised at cost which is their fair value and fixed assets are valued at cost less depreciation.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. 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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

Creditors

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

Cash at bank and in hand

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

Significant accounting estimates and judgements

The charity makes estimates and assumptions concerning the future. The resulting estimates and assumptions will, by definition, seldom equal the related actual results. The Trustees do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

2. DONATIONS

Voluntary income received during the year as follows:

	2021 £	2020 £
Grants	9,000	38,148
Donations	67,913	53,978
	76,913	92,126

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising	3,496	3,623
Other Income	230	-
	3,726	3,623

4. INVESTMENTS

	2021 £	2020 £
Deposit account interest	3	13

5. COST OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Direct expenditure	4,550	14,620
Support costs (see note 6)	45,529	25,259
	50,079	39,879

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

6. SUPPORT COSTS

	2021 £	2020 £
Cleaning costs	5,909	4,629
Premises costs	20,831	8,485
Repairs & maintenance	3,623	662
Travel costs	1,057	1,732
Training costs	250	250
Insurance costs	1,343	1,224
Depreciation	9,871	6,217
Loss on disposal	401	-
Governance costs	2,244	2,040
	45,529	25,259

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the year ended 31 December 2021 or for the year ended 31 December 2020. Trustees received reimbursement for expenditure in relation to charitable activities totalling £nil during the year (2020: £837).

8. NET INCOME FOR THE YEAR

This is stated after charging (excluding VAT):

	2021 £	2020 £
Depreciation	9,871	6,217
Independent Examinations fees	1,870	1,700

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

9. TANGIBLE FIXED ASSETS

	Computer Equipment £	Furniture and Equipment £	Total
Cost			
At 1 January 2020	1,677	17,163	18,840
Additions	-	11,672	11,672
Disposals	-	(598)	(598)
As at 31 December 2021	<u>1,677</u>	<u>28,237</u>	<u>29,914</u>
Depreciation			
At 1 January 2020	724	6,508	7,232
Charge for the year	553	9,318	9,871
Elimination on disposal	-	(197)	(197)
As at 31 December 2021	<u>1,277</u>	<u>15,629</u>	<u>16,906</u>
Net book value			
As at 31 December 2020	<u>953</u>	<u>10,655</u>	<u>11,608</u>
As at 31 December 2021	<u>400</u>	<u>12,608</u>	<u>13,008</u>

10. DEBTORS

	2021 £	2020 £
Accrued income	-	15,600
	<u>-</u>	<u>15,600</u>

11. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	225	202
Accruals	2,244	2,040
	<u>2,469</u>	<u>2,242</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

12. INFORMATION ON FUNDS

Current Year

	1 January 2021	Income	Expenditure	Transfers between funds	31 December 2021
Restricted funds					
Homelessness Winter transformation fund	3,945	-	-	-	3,945
	3,945	-	-	-	3,945
Unrestricted funds					
Unrestricted funds	69,173	80,642	(39,807)	(11,672)	98,336
Fixed assets	11,608	-	(10,272)	11,672	13,008
	80,781	80,642	(50,079)	-	111,344
Total Funds	84,726	80,642	(50,079)	-	115,289

Prior Year

	1 January 2020	Income	Expenditure	Transfers between funds	31 December 2020
Restricted funds					
Homelessness Winter transformation fund	-	15,600	-	(11,655)	3,945
	-	15,600	-	(11,655)	3,945
Unrestricted funds					
Unrestricted funds	26,782	80,162	(33,662)	(4,109)	69,173
Fixed assets	2,061	-	(6,217)	15,764	11,608
	28,843	80,162	(39,879)	11,655	80,781
Total Funds	28,843	95,762	(39,879)	-	84,726

Holy Trinity Night Shelter & Community Outreach would like to draw special attention to the following fund donors:

Homelessness Winter transformation fund

This grant was to provide funding for the construction of facilities and accommodation for guests.

Unrestricted fund

This represents income received that does not have restrictions.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

Fixed assets

This represents the value of expenditure which has been capitalised on the balance sheet.

The transfer between funds represents the capitalisation of costs funded by the grant in question. Following the purchase of the assets there are no further restrictions on their use.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible assets	13,008	-	13,008
Current assets	100,805	3,945	104,750
Current liabilities	(2,469)	-	(2,469)
	111,344	3,945	115,289

Prior Year

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Tangible assets	11,608	-	11,608
Current assets	71,415	3,945	75,360
Current liabilities	(2,242)	-	(2,242)
	80,781	3,945	84,726

14. RELATED PARTY TRANSACTIONS

There are no related party relationships and transactions to be disclosed in the financial statements.

Accounts

Company Registration Number: CE016169
Charity Registration Number: 1181511

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST DECEMBER 2020

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name:	Holy Trinity Night Shelter & Community Outreach
Registered charity number:	1181511
Registered office:	Holy Trinity Parish Church South Street Bishop's Stortford CM23 3BQ
Trustees:	Reverend Canon Mandy Brown (Chair) Mrs Susan Self (Treasurer) Reverend Doctor Sarah Forrest Captain Megan Kervin – Salvation Army Mr Thomas Ryan
Independent examiners:	Price Bailey LLP Causeway House 1 Dane Street Bishop's Stortford Hertfordshire CM23 3BT

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report and financial statements of the Charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (Charities SORP FRS102).

Constitution and Objectives

Charitable objectives

The objects of the Charitable Incorporated Organisation as set out in its constitution are: The relief of hardship and poverty by:

- providing shelter and support to people in the town and surrounding area of Bishop's Stortford who are homeless or at significant risk of homelessness;
- providing accommodation, volunteers and food at a night shelter;
- providing clothing, food and other articles for rough sleepers and others in need; and
- sign-posting people in need to agencies which can help them further.

Structure, Governance and Management

The Trustees of the charity are:

- Reverend Canon Mandy Brown (Chair)
- Mrs Susan Self (Treasurer)
- Reverend Doctor Sarah Forrest
- Captain Megan Kervin – Salvation Army
- Mr Thomas Ryan

None of whom are remunerated. They are all duly appointed in accordance with clauses 9 and 10 of the charity's constitution.

Under clause 9 of the Constitution the charity is required to have a minimum of 3 trustees. There is no maximum number of trustees under the constitution.

Initial terms of service for trustees are provided for by clause 9 of the Constitution and the appointment of any other trustee or the renewal of an existing trustee may be for a period of 2 years.

The Vicar of Holy Trinity Church, Bishop's Stortford for the time being is an ex-officio trustee.

There are no related parties with whom the charity has transacted that are owned or managed by trustees or any member of their families.

Activities

The charity operates over the coldest months of the year, from the end of November through to the end of March, providing a safe and warm place to sleep for people who are sleeping rough or at imminent risk of sleeping rough. It also attempts to help each user find a route out of homelessness.

It supports users with other issues, including drugs, alcohol, mental health, financial guidance move on options and ongoing support in settled status.

It works closely with the local Council's Rough Sleeper Co-ordinator.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and Performance

In each year the shelter is normally open for about 5 months.

Due to the Covid-19 pandemic it was not possible to provide accommodation during the year.

The charity responded to the Government's Everyone In initiative by providing support to rough sleepers who could have accessed the shelter but for the pandemic and who were housed in temporary accommodation under that scheme. This was effected in partnership with East Herts District Council.

Volunteers, who would otherwise have undertaken work in the Night Shelter, took part in a project that was devised and operated, "Listening Ear". In that way it was possible to provide support, in the form a link with people with a sympathetic, real-world understanding for those in temporary accommodation. Telephone contact was made and maintained with a total of 54 people during their stays. Some 15 of those moved into their own accommodation and continued to receive support ranging from the emotional to practical help and assistance.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Public Benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities.

It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in operational planning.

Fundraising

Fundraising statement Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Such amounts receivable are presented in our accounts as donations and legacies.

We have not used the services of any professional fundraiser. We rely on the generosity of local business and local people. During this and the previous year no complaints or issues have arisen as a result of fundraising activities.

Principal risks and uncertainties

The principal risk to the ongoing operation of the charity may depend on any decision the Diocese of St Albans may make regarding Holy Trinity. It will not be possible to assess the nature of that risk nor its magnitude until the Diocese has announced its intentions in that regard.

Financial Review

Total income was £95,762 & total costs were £39,879 in the year ending December 2020. Total income was £50,046 & total costs were £57,801 in the year ending December 2019.

Donations rose considerably in 2020, it was believed mainly due to the Shelter enjoying a higher profile in the local community.

Donations were in the main from local charitable concerns such as religious bodies, Rotarians and some local companies.

Costs remained stable, extra costs were incurred in 2019 having the shelter repointed and assisting guests into more permanent accommodation.

In 2020 extra costs, which were capitalised on the balance sheet, were incurred in providing separate bedrooms for the guests and running the CommUNITY project, supporting local people through the challenges of the pandemic.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Covid-19 and Going Concern Assessment

The Trustees believe the charity can continue as going concern (ie: continue its existence and able to meet its liabilities as they fall due for a period of at least 1 year from the date the accounts are signed). Reserves are currently above their target level and the charity is well placed to meet its costs.

By reason of the Covid-19 pandemic the shelter delayed opening over the 2020/2021 winter. It purchased materials and installed pods to enable seven people to be accommodated each night in space that was appropriately distanced from other service users. Policies concerning social distancing and other measures to protect so far as possible staff and users were implemented and operated. The Night Shelter planned to open but this decision had to be curtailed due to the COVID variant sweeping the country. Prior to cancelling the opening of the shelter, the charity developed an outreach service 'The Listening Ear Project' this new service provided support through volunteer telephone befrienders. They contacted people who were accommodated in hotel accommodation by the local Council. This service has grown and continues to support people as they move into settled accommodation.

The charity will adopt such measures in future if there is a requirement to do so due to similar pandemic related restrictions.

Reserves Policy

Trustees consider that our reserves should be set at 12 months operating costs being approximately £30,000.

Total cash held as at 31 December was £59,760, by 31 March 2021 this had increased to £73,285.

As the trustees wish to carry out a programme of improvement to the shelter the extra money is held ready for renovation work to begin.

Funds Held as Custodian Trustee on Behalf of Others

There are no arrangements in place where Trustees act as custodians for third parties. **Plans for the future**

It is the intention of the trustees to:

- continue to operate in the next winter season as may be permitted having regard to the facilities available and any Covid-19 related restrictions
- carry out a staged programme of renovation and improvement of the Night Shelter premises commencing with a renovation of the kitchen and bathroom facilities. The programme will be kept under review as each stage is completed to ensure that the expenditure of charitable funds is not wasted in the event that new premises need to be sought in the mid to long term.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees' Responsibilities Statement

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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

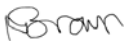
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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, the Charity (Accounts and Reports) Regulations 2008 and trust deed. 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 are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees on

28 Jun 2021



Trustee
Revd Canon Mandy Brown (Jun 28, 2021,
4:12pm)

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2020 which are set out on page 1 to 19.

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.

Independent examiner's statement

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 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.



Michael Cooper-Davis FCCA ACA

For and on behalf of Price Bailey LLP
Causeway House
1 Dane Street
Bishop's Stortford
Hertfordshire
CM23 3BT

Date: 28 June 2021

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2020 £	As Restated Total Funds 2019 £
Income from:					
Donations	3	76,526	15,600	92,126	40,841
Investments	5	13	-	13	-
Other trading activities	4	3,623	-	3,623	9,205
Total income		<u>80,162</u>	<u>15,600</u>	<u>95,762</u>	<u>50,046</u>
Expenditure:					
Raising funds	6	-	-	-	633
Charitable activities	7	39,539	-	39,879	57,168
Total expenditure		<u>39,539</u>	<u>-</u>	<u>39,879</u>	<u>57,801</u>
Net income/(expenditure)		40,623	15,600	55,883	(7,755)
Transfers between funds		<u>11,655</u>	<u>(11,655)</u>	<u>-</u>	<u>-</u>
Net movement in funds		52,278	3,945	55,883	(7,755)
Total funds brought forward		<u>28,843</u>	<u>-</u>	<u>28,843</u>	<u>36,598</u>
Total funds carried forward		<u>81,121</u>	<u>3,945</u>	<u>84,726</u>	<u>28,843</u>

All of the charity's activities are classed as continuing.

The charity had no gains or losses other than those shown above.

The notes on pages 12 to 19 form part of these accounts.

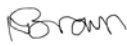
HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2020

		2020		As Restated 2019	
	Note	£	£	£	£
Tangible fixed assets					
Tangible assets	11		11,608		2,061
Current assets					
Debtors	12	15,600		-	
Bank accounts		59,760		27,395	
		<u>75,360</u>		<u>27,395</u>	
Creditors					
Amounts falling due within one year	13	<u>(2,242)</u>		<u>(613)</u>	
Net current assets			73,118		26,782
Net assets			<u>84,726</u>		<u>28,843</u>
Capital and reserves					
Unrestricted funds	15		80,781		28,843
Restricted funds	15		3,945		-
			<u>84,726</u>		<u>28,843</u>

The financial statements were approved and authorised for issue by the trustees on 28 Jun 2021 .

Signed on behalf of the board of trustees


Trustee
Hester Canon Mandy Brown (Jun 28, 2021, 4:12pm)

The notes on pages 12 to 19 form part of these accounts.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. GENERAL INFORMATION

Holy Trinity Night Shelter & Community Outreach is a UK registered charity, registered at the address given on the first page of these financial statements.

The principal activity of the charity is to provide shelter for the homeless in Bishop's Stortford and the local area.

2. ACCOUNTING POLICIES

Basics of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Holy Trinity Night Shelter & Community Outreach meets the definition of a public benefit entity under FRS 102. Assets and liabilities recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is Pounds Sterling.

Change in accounting policy

The year ended 31 December 2020 is the first year in which the charity has prepared its accounts under the accruals basis. The comparative figures for the year ended 31 December 2019 have been restated from the cash basis to the accruals basis.

The impact on the charity's reserves for the year ended 31 December 2019 was an increase from £27,394 to £28,843.

Income

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

Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be reliably measured.

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.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and Equipment – straight line over 3 years
Computer Equipment – straight line over 3 years

Assets are depreciated in full in the year of acquisition.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

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.

Taxation

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

Financial instruments

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

Trade and other debtors, cash at bank and creditors are recognised at cost which is their fair value and fixed assets are valued at cost less depreciation.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. 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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

Creditors

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

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Cash at bank and in hand

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

2. ACCOUNTING POLICIES - CONTINUED

Significant accounting estimates and judgements

The charity makes estimates and assumptions concerning the future. The resulting estimates and assumptions will, by definition, seldom equal the related actual results. The Trustees do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. DONATIONS

Voluntary income received during the year as follows:

	2020 £	As Restated 2019 £
Grants	38,148	16,340
Donations and gift aid	53,978	24,501
	92,126	40,841

4. OTHER TRADING ACTIVITIES

	2020 £	As Restated 2019 £
Fundraising events	3,623	9,205

5. INVESTMENTS

	2020 £	As Restated 2019 £
Deposit account interest	13	-

6. RAISING FUNDS

	2020 £	As Restated 2019 £
Fundraising expenses	-	633

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. COST OF CHARITABLE ACTIVITIES

	2020	As Restated 2019
	£	£
Direct expenditure	14,620	13,457
Support costs (see note 8)	25,259	43,711
	39,879	57,168

8. SUPPORT COSTS

	2020	As Restated 2019
	£	£
Cleaning costs	4,629	3,408
Premises costs	8,485	19,574
Repairs & maintenance	662	12,500
Travel costs	1,732	4,193
Training costs	250	1,797
Insurance costs	1,244	1,224
Depreciation	6,217	1,015
Governance costs	2,040	-
	25,259	43,711

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the year ended 31 December 2020 or for the year ended 31 December 2019. Trustees received reimbursement for expenditure in relation to charitable activities totalling £837 during the year (2019: £nil).

10. NET INCOME FOR THE YEAR

This is stated after charging (excluding VAT):

	2020	As Restated 2019
	£	£
Depreciation	6,217	1,015
Independent Examinations fees	2,040	-

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

11. TANGIBLE FIXED ASSETS

	Computer Equipment £	Furniture and Equipment £	Total
Cost			
At 1 January 2019	518	2,558	3,076
Additions	1,159	14,605	15,764
As at 31 December 2020	<u>1,677</u>	<u>17,163</u>	<u>18,840</u>
Depreciation			
At 1 January 2019	171	844	1,015
Charge for the year	553	5,664	6,217
As at 31 December 2020	<u>724</u>	<u>6,508</u>	<u>7,232</u>
Net book value			
As at 31 December 2019	<u>347</u>	<u>1,714</u>	<u>2,061</u>
As at 31 December 2020	<u>953</u>	<u>10,655</u>	<u>11,608</u>

12. DEBTORS

	2020 £	As Restated 2019 £
Accrued income	15,600	-
	<u>15,600</u>	<u>-</u>

13. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	As Restated 2019 £
Trade creditors	202	613
Accruals	2,040	-
	<u>2,242</u>	<u>613</u>

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. PRIOR YEAR ADJUSTMENT

The charity has made a prior year adjustment as a result of bringing the accounts from the cash basis of preparation to the accruals basis. The impact on the charity's unrestricted reserves is as follows:

Opening reserves as at 1 January 2020	27,395
Recognition of fixed assets (note 11)	2,061
Recognition of trade creditors (note 13)	(613)
Opening reserves as at 1 January 2020 (as restated)	28,843

There was no impact on the charity's reserves as at 1 January 2019.

15. INFORMATION ON FUNDS

Current Year

	1 January 2020	Income	Expenditure	Transfers between funds	31 December 2020
Restricted funds					
Homelessness Winter transformation fund	-	15,600	-	(11,655)	3,945
	-	15,600	-	(11,655)	3,945
Unrestricted funds					
Unrestricted funds	26,782	80,162	(33,662)	(4,109)	69,173
Fixed assets	2,061	-	(6,217)	15,764	11,608
	28,843	80,162	(39,879)	11,655	80,781
Total Funds	28,843	95,762	(39,879)	-	84,726

Prior Year - As Restated

	1 January 2019	Income	Expenditure	Transfers between funds	31 December 2019
Restricted funds					
Repointing fund	-	7,840	(7,840)	-	-
	-	7,840	(7,840)	-	-
Unrestricted funds					
Unrestricted funds	36,598	42,206	(48,946)	(3,076)	26,782
Fixed assets	-	-	(1,015)	3,076	2,061
	36,598	42,206	(49,961)	-	28,843
Total Funds	36,598	50,046	(57,801)	-	28,843

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Holy Trinity Night Shelter & Community Outreach would like to draw special attention to the following fund donors:

Homelessness Winter transformation fund

This grant was to provide funding for the construction of facilities and accommodation for guests.

Repointing fund

This funding was to provide necessary repairs and maintenance to the property where the charity operates.

Unrestricted fund

This represents income received that does not have restrictions.

Fixed assets

This represents the value of expenditure which has been capitalised on the balance sheet.

The transfer between funds represents the capitalisation of costs funded by the grant in question. Following the purchase of the assets there are no further restrictions on their use.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Tangible assets	11,608	-	11,608
Current assets	71,415	3,945	75,360
Current liabilities	(2,242)	-	(2,242)
	80,781	3,945	84,726

Prior Year - As Restated

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Tangible assets	2,061	-	-
Current assets	27,395	-	-
Current liabilities	(613)	-	-
	28,843	-	28,843

17. RELATED PARTY TRANSACTIONS

There are no related party relationships and transactions to be disclosed in the financial statements.

HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

18. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES – AS RESTATED

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2019 £
Income from:			
Donations	33,001	7,840	40,841
Investments	-	-	-
Other trading activities	9,205	-	9,205
Total income	42,206	7,840	50,046
Expenditure:			
Cost of raising funds	633	-	633
Charitable activities	49,328	7,840	57,168
Total expenditure	49,961	7,840	57,801
Net income/(expenditure)	(7,755)	-	(7,755)
Transfers between funds	-	-	-
Net movement in funds	(7,755)	-	(7,755)
Total funds brought forward	36,598	-	36,598
Total funds carried forward	28,843	-	28,843