

Company Registration Number: CE016169  
Charity Registration Number: 1181511

**HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH**

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# HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

## REFERENCE AND ADMINISTRATIVE DETAILS

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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**

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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**

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### **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**

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### **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

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### **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

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### 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

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> 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 £
<b>Income from:</b>					
Donations	3	76,526	15,600	92,126	40,841
Investments	5	13	-	13	-
Other trading activities	4	3,623	-	3,623	9,205
<b>Total income</b>		<u>80,162</u>	<u>15,600</u>	<u>95,762</u>	<u>50,046</u>
<b>Expenditure:</b>					
Raising funds	6	-	-	-	633
Charitable activities	7	39,539	-	39,879	57,168
<b>Total expenditure</b>		<u>39,539</u>	<u>-</u>	<u>39,879</u>	<u>57,801</u>
<b>Net income/(expenditure)</b>		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)
<b>Total funds brought forward</b>		<u>28,843</u>	<u>-</u>	<u>28,843</u>	<u>36,598</u>
<b>Total funds carried forward</b>		<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	£	£	£	£
<b>Tangible fixed assets</b>					
Tangible assets	11		11,608		2,061
<b>Current assets</b>					
Debtors	12	15,600		-	
Bank accounts		59,760		27,395	
		<u>75,360</u>		<u>27,395</u>	
<b>Creditors</b>					
Amounts falling due within one year	13	<u>(2,242)</u>		<u>(613)</u>	
<b>Net current assets</b>			73,118		26,782
<b>Net assets</b>			<u>84,726</u>		<u>28,843</u>
<b>Capital and reserves</b>					
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

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### 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**

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### **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

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### 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
	<hr/>	<hr/>
	92,126	40,841
	<hr/>	<hr/>

## 4. OTHER TRADING ACTIVITIES

	2020 £	As Restated 2019 £
Fundraising events	3,623	9,205
	<hr/>	<hr/>

## 5. INVESTMENTS

	2020 £	As Restated 2019 £
Deposit account interest	13	-
	<hr/>	<hr/>

## 6. RAISING FUNDS

	2020 £	As Restated 2019 £
Fundraising expenses	-	633
	<hr/>	<hr/>

# HOLY TRINITY NIGHT SHELTER & COMMUNITY OUTREACH

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

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### 7. COST OF CHARITABLE ACTIVITIES

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

### 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	-
	<hr/>	<hr/>
	25,259	43,711
	<hr/>	<hr/>

### 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	-
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# 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
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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
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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
<b>Restricted funds</b>					
Homelessness Winter transformation fund	-	15,600	-	(11,655)	3,945
	-	15,600	-	(11,655)	3,945
<b>Unrestricted funds</b>					
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
<b>Total Funds</b>	28,843	95,762	(39,879)	-	84,726

#### Prior Year - As Restated

	1 January 2019	Income	Expenditure	Transfers between funds	31 December 2019
<b>Restricted funds</b>					
Repointing fund	-	7,840	(7,840)	-	-
	-	7,840	(7,840)	-	-
<b>Unrestricted funds</b>					
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
<b>Total Funds</b>	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

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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)
	<hr/>	<hr/>	<hr/>
	80,781	3,945	84,726
	<hr/>	<hr/>	<hr/>

## Prior Year - As Restated

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

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