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

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	758	758	3
	<u>758</u>	<u>758</u>	<u>3</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
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	14,838	35,241	50,079	
	<hr/>	<hr/>	<hr/>	

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
	<hr/>	<hr/>
	15,138	14,838
	<hr/>	<hr/>

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
	<u>33,549</u>	<u>35,241</u>

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	-
	<u>13,523</u>	<u>10,288</u>

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	<u>2</u>	<u>2</u>

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
	<hr/>	<hr/>	<hr/>
At 31 December 2022	28,237	1,977	30,214
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2022	15,629	1,277	16,906
Charge for the year	9,318	499	9,817
	<hr/>	<hr/>	<hr/>
At 31 December 2022	24,947	1,776	26,723
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2022	3,290	201	3,491
	<hr/>	<hr/>	<hr/>
At 31 December 2021	12,608	400	13,008
	<hr/>	<hr/>	<hr/>

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.