

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
SAFE AND SOUND HOMES**

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**SAFE AND SOUND HOMES**

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FOR THE YEAR ENDED 31 MARCH 2024**

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## SAFE AND SOUND HOMES

### FOREWORD FOR THE YEAR ENDED 31 MARCH 2024

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As Chair of the SASH Trustee board, I am delighted to present our Annual Report and Accounts for 2023 - 2024. I would like to start by thanking the board for their continued support and diligence. In particular, I would like to thank Sue Thompson, one of the founders of the charity, for her many years of service to the board which provided invaluable insight ensuring the fundamental vision was never lost. I would also like to thank Ruth Somerville and James Henderson for their contribution to the board and unwavering support of SASH. We have welcomed new members to the board each with a unique skill set which can only help to strengthen the governance of the charity. We also have, for the first time, welcomed an ex-service user to the board who brings with them an unrivalled insight into SASH. I am pleased to report we are now some way into delivering on the strategy we worked so hard on over the past 12 months and are very optimistic about how the future looks for the charity. Through the hard work of all involved, SASH continues to be a well-regarded local charity in York, North Yorkshire and the East Riding and remains focussed on our main aim to support those in need and equip them with the confidence and skills to live independent lives.

Our sincere thanks to all of our wonderful Nightstop, Supported Lodging and Unaccompanied Asylum-Seeking Children (UASC) hosts - they make our services possible. Our unique model means all our accommodation is provided by our 'hosts', ordinary people who open up their homes and offer their spare room to help vulnerable 16-25 year olds who have nowhere else to go. Through this model, young people are supported through the trauma of homelessness in a welcoming, safe, home environment. Hosts who offer accommodation to our UASCs often face the additional challenges of having to navigate cultural and language barriers but continue to excel in their role. In all geographical areas SASH covers, we continue to provide emergency 'Nightstop' accommodation, longer-term Supported Lodgings, and a Prevention scheme (in the East Riding) and pride ourselves in providing an exemplary service.

We cannot underestimate the sterling work of our volunteers, fundraisers and other supporters. We are increasingly reliant on the generosity of others to enable us to deliver the service we are so proud of. We have been heartened by the continued support of regular donors and the growing number of businesses who have engaged with us this year. Nurturing partnerships and cultivating relationships with our many supporters is paramount to SASH's success. The favourable outcomes of our enhanced services speak for themselves, and we are grateful to all supporters and donors for the important part they play in ensuring we can deliver our promise to do our best to offer places of safety and develop the future prospects of our young people.

I would also like to take this opportunity to thank the SASH team for their dedication and hard work. We have welcomed new members to the team and, as we grow, I am encouraged by the positivity, commitment and energy of each individual. Their willingness to go the extra mile for the young people they work with is second to none and greatly appreciated. I would like to commend all involved in the process of becoming Ofsted registered as this was no easy task, and I am delighted that we were able to meet all the deadlines ensuring we could continue to deliver services to 16 and 17 year olds.

As you read this review, I hope you will be enthused by the contributions of all associated with the work of SASH and delight in its continued success. On behalf of all at SASH, thank you to everyone who helped us achieve this.

Tarnia Hudson  
Chair of the Board

## **SAFE AND SOUND HOMES**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees are pleased to present their Annual Report together with the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with charity's constitution, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity is a Public Benefit Entity.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and activities**

In this report the Trustees of Safe and Sound Homes (SASH) look at what the charity has achieved and the outcomes of our work between April 2023 and March 2024. This report reviews our progress in relation to our charitable objects which are:

- The relief of poverty of persons aged between sixteen and twenty-five years in York, North Yorkshire and other areas in the North of England ("the area") who are homeless, in particular through the provision of emergency overnight accommodation.
- To promote and undertake such other charitable activities as are considered to be for the benefit of young homeless people in the area.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system via an online database.

### **Beneficiaries of our Services**

#### **Our vision**

Working together to end youth homelessness.

#### **Our mission**

Our ambition is to help young people aged 16-25 avoid homelessness across our region. We will support and empower them to build a positive future, breaking the cycle so they never face homelessness again

We seek to achieve our vision and mission by providing four specialist services:

1. Nightstop - provides emergency accommodation for young people who have nowhere to stay that night. Nightstop hosts give young people a bed for the night in their own home along with a hot meal and a shower.
2. Supported Lodgings - provides a longer-term stay (up to 2 years) for young people who are unable to return home. The young person gets intensive support from their SASH Support Worker and their host to help them to develop the knowledge and skills to live a successful and independent life.
3. Supported Lodgings for Unaccompanied Asylum-Seeking Children - as part of the Supported Lodgings service, SASH has specially trained Hosts who provide long-term stays for Unaccompanied Asylum-Seeking Children alongside support from the SASH team.

4. SASH Enhancement is a programme of formal and informal learning opportunities, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce their isolation that many experience due to their circumstances. Activities are built around our three pillars of support: emotional resilience and wellbeing; education, employment and training and life skills. In 2023-24, this programme included activities delivered under the SASH Active programme whilst the enhancement programme was developed as the SASH Strategy (2022-2027) was implemented.

In addition, we seek to provide prevention services in the East Riding and Floating Support to young people who have moved on from the Supported Lodgings service where needed.

### **Achievements and Performance**

#### **Our services**

A total of 234 individual young people were referred to SASH between April 2023 and March 2024 with a total of 306 referrals made across Nightstop, Supported Lodgings (including unaccompanied asylum-seeking children) and the Prevention Service.

- 29 young people were referred to both Nightstop and Supported Lodgings
- 11 young people were referred to both Prevention Service and Nightstop
- 2 young people were referred to Prevention Service and Nightstop and Supported Lodgings

#### **Nightstop**

In 2023-24, Nightstop received 193 (2022-23: 209) referrals with 116 young people offered help (2022-23: 129). There were 694 safe nights arranged during the year, a decrease of 137 on the previous year. This decrease is due to fewer referrals being received within one of the contract areas as they have other provision that can be accessed on an emergency basis.

Excellent outcomes continue to be achieved with 92% of Nightstop beneficiaries moving onto stable accommodation after a stay in Nightstop, an increase of 9% from the previous year.

#### **Supported Lodgings**

In 2023-24, Supported Lodgings received 88 new referrals for 85 individuals, very similar figures to the previous year. There were 71 young people (2022-23: 89) in placement for some or all the year with 44 moving on from the service during the year (2022-23: 48). Most young people were in placement for between 6-18 months. Over the course of the year, 12,777 nights of accommodation were provided for young people.

Similarly, like the Nightstop service, there were excellent outcomes achieved with 82% of young people moving on to stable accommodation following their stay, an increase of 9% from the previous year.

Of the young people supported during this financial year, 14 (2022-23: 15) were unaccompanied asylum-seeking children staying with Hosts who received specific training to meet their needs.

## SAFE AND SOUND HOMES

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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#### Prevention Service

The Prevention Service (previously the Resettlement Service) is based within East Riding, funded by the National Lottery Community Fund (NLCF) over a three-year period.

In the 2023-24 financial year, 34 referrals were received for 30 individuals.

Of the 31 young people who moved on from our support in 2023-24, 20 were resettled into accommodation.

The funding from the NLCF for the Prevention Service will cease in December 2024.

#### Enhancement - SASH Active

During 2023-2024, there were 16 activities delivered under the SASH Active programme including trips to explore the areas local to them such as Whitby Town, Harbour and Abbey. Scarborough Beach day enjoying some fish and chips, Bowling in York, Flamingo Land, educational sessions including Private Renting, Bill Paying and How to be a good neighbour which are delivered through the Centrepoint Lifewise programme which is accredited by AQA.

SASH Active reached 51 individual young people with opportunities to positively engage, make friends and improve wellbeing in at least one activity.

#### SASH Strategy 2022 - 2027

In 2022, the Trustee Board and Senior Management Team developed a new five-year strategy for SASH which seeks to expand activities and services with a focus on three key areas:

- Prevent the need.
- Be there for those who need us.
- Break the cycle (of homelessness).

During the five-year strategy period, SASH is working to expand our reach with the development of new services within three key delivery strands:

- Accommodation
- Enhancement
- Prevention

The first focus for the new strategy will be the development of an enhancement programme in 2023 and 2024.

#### Enhancement Programme

During this financial year, the focus of the strategy implementation is to build upon the existing Supported Lodgings service, offering new activities to improve independent living skills for young people in the service. These activities have been built around three pillars of support: emotional resilience and wellbeing; education, employment and training and life skills. The delivery of this programme will be supported by a new, innovative digital app which is in development and will be accessible to all young people and hosts within the Supported Lodgings service. The app will have translation for Kurdish, Arabic and Amharic languages to provide further accessibility for the unaccompanied asylum-seeking children (UASC) within the service.

The new enhancement programme is designed to meet the key objectives of the current SASH Strategy by 'being there for those who need us' and to 'break the cycle (of homelessness)'. As this is an expansion of SASH's service offer, to support the successful roll out of the activities programme and new digital app, the Trustee Board has approved the investment in resource to build the capacity and infrastructure. This investment includes the cost of building and launching the digital app and realigning business support job roles and bringing in new job roles to further SASH's long-term strategic aims.

## Review of Plans 2023-24

### **1. Increase in staffing capacity to support both the operational roll out and future income generation.**

To meet the challenges of implementing a new five-year strategy alongside delivering services that meet the Ofsted Supported Accommodation regulations in the context of diminishing contractual funding values, the Trustees agreed an investment from SASH's reserves to increase staffing resource and capacity with Trustees confident that once the new services are established, opportunities for fundraising from voluntary sources will become available. The investment in new and realigned roles covers operations, management support and fundraising and communications and will be implemented during 2023 and 2024.

### **2. Revised care assessment and support planning processes for all young people in Supported Lodgings**

With increased capacity from the creation of a new Head of Operations role, a new support planning process has been developed alongside a review of the current risk management approach for young people within service.

To support these new processes, a new outcome framework has been developed and tested to provide robust output and outcome data which will enable SASH to demonstrate the effectiveness of core and new services and provide evidence for future income generation.

All relevant staff members will be trained in the new processes and all young people in the Supported Lodgings service will work with their Placement Coordinator to develop a support plan that enables them to achieve their personal goals. They will be able to access new activities in the app aligned to these personal goals.

### **3. A new digital app to support activity accessibility**

SASH worked with Bright Sparks to begin the development of an innovative digital app for young people in Supported Lodgings placements. All young people in service will have access to the app along with their hosts and staff members to enable them to request 1:1 meetings, book onto courses and see in one place what cultural and leisure activities are available.

### **4. A revised outcome framework to monitor the effectiveness of operational delivery and support the achievements of young people in service.**

The development of a new care assessment and support planning process will be supported with the implementation of a new outcome framework and an eventual move away from the Outcome Star which is currently used. The new outcomes framework is being built with expected implementation in the 2024-25 financial year.

### **5. Review of IT systems including the current case management system to ensure the system in place is fit for SASH's evolving needs.**

A root and branch review of the CRM system has commenced as the current capabilities of this system are having a negative impact on SASH's ability to evolve and develop in line with the new SASH Strategy.

Staffing resource has been allocated to this work as part of the investment in increasing capacity and the review is well underway.

## **Other Work in 2023-24**

### **Ofsted Registration**

Following a review of children's social care published in 2022, Ofsted now requires providers of supported accommodation for 16 and 17 year olds to apply for registration. Some of the services that SASH provides falls under the scope of the new Supported Accommodation Regulations, therefore an application for registration was submitted ahead of the deadline on 28th October 2023. Without a submission, SASH would not have been able to legally provide Supported Lodgings to young people aged 16 and 17 years old after this date.

SASH has worked through the registration process since submission in October 2023 and was officially registered by Ofsted to provide *'supported accommodation provided by an individual or individuals in a private residence which is the main residence of that individual or those individuals'* on 23rd June 2024 (Registration Number: 2766312).

### **Safeguarding Audit**

In April 2023, the Trustees commissioned an external safeguarding specialist organisation, SAFEcic to conduct an audit of safeguarding policies, procedures and practices to help the Board and Senior Management Team better understand the strengths and improvements needed in our safeguarding practice. The audit comprised a desktop review and a stakeholder consultation and identified examples of best practice alongside recommendations for improvement. SAFEcic formulated an action plan for SASH and the Senior Management Team have been working with the staff team to implement the recommended actions during the financial year.

### **Sustainable Funding for SASH's Work in the East Riding**

SASH has delivered services in the East Riding since 2012. These services have been funded through grants from trusts and foundations and other forms of fundraising rather than a partially commissioned contract with the local authority as is the case with SASH's services in the City of York and North Yorkshire. In 2020, the National Lottery Community Fund (NLCF), provided a tapering grant to continue this work to hopefully enable SASH to secure ongoing sustainable funding for at least some of its work in the area. The funding from the NLCF ends in December 2024 so SASH begun exploring the possibility of sustainable funding through a commissioned contract with East Riding Council with the commissioning team. Unfortunately, East Riding Council will not be pursuing a commission process for Nightstop, Supported Lodgings or Prevention as SASH has with the City of York and North Yorkshire Councils. Therefore the Board of Trustees have reluctantly taken the decision to withdraw all services within the East Riding area.

### **Future Plans**

In the next financial year, SASH will continue to implement the enhancement programme whilst commencing work on the next stage of the strategy implementation.

1. Launch and roll out the new Support Plan system alongside the new SASH digital app to all young people in Supported Lodgings, their hosts and the Placement Coordinators supporting them.
2. Produce an appraisal of supported accommodation options as per the next stage of the 2022-2027 Strategy.
3. Move the root and branch review of the current CRM system to the next stage and procure a suitable provider to commence work on a new or revised system.
4. Commence the move to XERO financial software for implementation from 1st April 2025.
5. Launch the new Shaping our Future HR project to increase employee engagement and develop a new appraisal system for all employees.
6. Implement Year Two of the Three Year Fundraising and Communications Strategy.

## SAFE AND SOUND HOMES

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

#### Volunteers

All our accommodation, both for Supported Lodgings and Nightstop, is provided by volunteer hosts. These volunteers make our services possible.

#### Financial Review

2023-24 finances reflect the changes currently being undertaken by SASH. As well as implementing the enhancement strategy, investment has been made in operational management to maintain quality of provision. During this period fundraising has been reduced pending the development and establishment of new services. The net deficit after all income and costs of Contracted Services increased to £232k (2023: £150k; 2022: £199k; 2021: £346k), and for SASH Active reduced to £31k (2023:£74k; 2022: £87k; 2021: £95k), making a combined deficit of £263k. This has been subsidised by net fundraising income of £167k (2023: £224k; 2022: £286k; 2021: £441k), leaving a net deficit of £96k. A further £69k has been spent on the implementation of the enhancement programme. As was reported and planned last year the total net deficit of £165k (2023: net income £160k; 2022: net income £208k; 2021: net income £196k) has been covered by utilisation of excess reserves brought forward.

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES																	
	Notes	Fundraising				Contracted Services				Enhancement Strategy/ SASH Active **				TOTAL			
		£'000				£'000				£'000				£'000			
		2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
<b>INCOME</b>																	
Service contracts - local authorities	5					545	525	536	558					545	525	536	558
Community Fund*	5	58	64	72	123									58	64	72	123
Housing benefit and rent	5					217	246	199	211					217	246	199	211
Donations and legacies	3	191	405	538	572									191	405	538	572
Coronavirus Job Retention Scheme	3			0	28									0	0	0	28
Interest	4	7	2											7	2		
<b>TOTAL INCOME</b>		<b>256</b>	<b>471</b>	<b>610</b>	<b>723</b>	<b>762</b>	<b>771</b>	<b>735</b>	<b>769</b>					<b>1,018</b>	<b>1,242</b>	<b>1,345</b>	<b>1,492</b>
<b>EXPENDITURE</b>																	
<b>Direct Costs</b>																	
Contracted and added value services	7					750	714	684	834	31	53	62	57	781	767	746	891
Enhancement Programme	7									35				35			
<b>INCOME/(EXPENDITURE) ON SERVICES AFTER DIRECT COSTS</b>						<b>12</b>	<b>57</b>	<b>51</b>	<b>(65)</b>	<b>(66)</b>	<b>(53)</b>	<b>(62)</b>	<b>(57)</b>				
Cost of raising funds	6	89	87	116	86									89	87	116	86
Support costs: Management and overh	9					244	207	250	281	34 <sup>+</sup>	21	25	38	278	228	275	319
<b>NET INCOME/(EXPENDITURE) AFTER ALL COSTS</b>		<b>167</b>	<b>384</b>	<b>494</b>	<b>637</b>	<b>(232)</b>	<b>(150)</b>	<b>(199)</b>	<b>(346)</b>	<b>(100)</b>	<b>(74)</b>	<b>(87)</b>	<b>(95)</b>	<b>(165)</b>	<b>160</b>	<b>208</b>	<b>196</b>
<b>USE OF FUNDRAISING INCOME</b>																	
Restricted income	18	(81)	(123)	(142)	(254)	81	83	101	227		40	41	27				
Unrestricted income	18	(86)	(101)	(144)	(187)	86	67	98	119		34	46	68				
<b>TOTAL FUNDRAISING INCOME USED TO SUBSIDISE SERVICES</b>		<b>(167)</b>	<b>(224)</b>	<b>(286)</b>	<b>(441)</b>	<b>167</b>	<b>150</b>	<b>199</b>	<b>346</b>	<b>0</b>	<b>74</b>	<b>87</b>	<b>95</b>				
<b>NET INCOME/(LOSS) AFTER USE OF FUNDS</b>		<b>0</b>	<b>160</b>	<b>208</b>	<b>196</b>	<b>(65)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(165)</b>	<b>160</b>	<b>208</b>	<b>196</b>

\* reported as income from charitable activities

\*\* 2024 Enhancement Programme and SASH Active. 2023-2021 SASH Active

+ Enhancement Programme implementation

Contracted Services income was down on the previous year at £762k (2023: £771k) and this was mainly due to lower receipts from housing benefits and rent at £217k (2023: £246k). Both direct (£750k; (2022: £714k) and management and overhead (£244k; (2023: £207k) costs increased. This was due in part to cost of living pay increases and also to investment in recruitment to maintain quality of provision.

The cost of SASH Active was again lower as activities reduced pending implementation of the enhancement programme, in total £31k (2023: £74k).

## SAFE AND SOUND HOMES

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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Applications to trusts and foundations have been purposely limited until new services developed by the enhancement programme are established. In this way it is hoped to increase the appeal to donors whilst reducing the risk of receiving restricted donations for which there is no current use. Consequently, total income from fundraising has fallen as planned to £256k (2022: £471k) The position of trust fundraiser was held open during the year such that total fundraising costs rose only slightly to £89k (2023: £87k). The net income from fundraising fell to £167k (2023: £384k).

Total income comprising fundraised voluntary income and contract income was £1,018k (2023: £1,242k) and total expenditure was £1,182k (2023: £1,082k) resulting in net expenditure of £165k (2023: £160k). This was made up of unrestricted net expenditure of £167k (2023: net income £194k) and restricted net income of £2k (2023: net expenditure £34k).

Total funds including brought forward from previous years are £740k (2023: £905k) and, other than restricted funds of just £2k (2023: £347), are wholly unrestricted. SASH recognises the need to hold an adequate reserve for the purposes of meeting day-to-day working capital needs; to bridge any short-term funding gaps and to ensure an orderly winding up of the charity is achievable. Trustees believe minimum reserves of £300k (2023: £300k) be held to meet these eventualities leaving excess unrestricted reserves of £438k (2023: £605k).

During 2024-25 elements of the enhancement programme will move further into the implementation stage, and it is expected that opportunities will increase to attract funding from trusts and foundations. At the same time development will continue and aspects of new services and activities will be finessed to better meet the needs of service users. Taken together trustees foresee the need to drawdown a further c£200k of free reserves in 2024-25, and potentially a similar amount in 2025-26.

#### **Fundraising Review**

During the year 2023/24, the fundraising team focussed on generating income from two main income streams; Community fundraising and Individual giving. Community fundraising income increased by 30% compared to the previous year. However, the cost-of-living crisis effected our individual donations, which fell by 17% on the previous year. Trust funding and corporate fundraising support was not actively sort. This was a conscious decision as we continued to develop our strategy. Therefore, fundraising staff vacancies remained open, and the team operated at a reduced level throughout the year.

The total fundraised income was £191,441 (not including Reaching Communities contracted services), which accounted for 19% of the total charitable income achieved for the year ending March 2024.

#### **Reporting requirements for charities that fundraise**

All income generation activities are undertaken in compliance with the requirements of: the Fundraising Regulator; Charities Acts; Charity Commission regulations; HMRC regulations; the Gambling Act; local licensing laws, UK GDPR and Data Protection legislation. This list is not exhaustive.

We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice. We have policies and procedures in place to ensure that we are not unreasonably persistent in seeking donations. Supporters can 'opt out' of communication at any time and all staff are trained to ensure we do not place pressure on people to support. SASH does not take part in face-to-face or telephone fundraising.

During the year, SASH has not worked with any external professional fundraisers. SASH may from time-to-time work with a commercial business in return for an agreed donation. Such arrangements are covered by 'Commercial Participation'.

During the year ending 31 March 2024, we received no complaints relating to fundraising activity (2022-23: 0). Furthermore, we know of no failure by the charity or by a person acting on its behalf, to comply with fundraising standards.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Since 24 November 2022, SASH is a Charitable Incorporated Organisation (CIO) governed by its Constitution.

### **Governance**

The trustees undertake periodic reviews of governance and these include skills audits for the current board. When a vacancy occurs on the trustee board it will be advertised via appropriate media, with an indication of the skills that are sought. Applicants are invited to apply by CV and covering letter with suitable candidates interviewed. A recommendation to appoint a suitable candidate will be put to the whole board for their approval.

New trustees are provided with a trustee handbook detailing their duties and setting out relevant policies and procedures. They are inducted through meetings with key staff and other board members. All trustees are provided with training on the role and responsibilities of charity trustees.

The Charity is managed by the Board of Trustees which meets at least four times per year.

### **Organisational structure**

Day to day operations are managed by the Chief Executive.

The Chief Executive is supported by an experienced management team incorporating a Finance Manager, Fundraising and Communications Manager and Head of Operations. Two Project Managers also support day to day operational management.

### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A scored risk register is maintained and the Trustees periodically conduct a review of the major risks to which the charity is exposed and are satisfied that there are procedures in place to mitigate any risk to which the charity may be exposed.

## SAFE AND SOUND HOMES

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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#### REFERENCE AND ADMINISTRATIVE DETAILS

**Charity name** Safe and Sound Homes

**Working name** SASH

**CIO number** CE030749

**Charity number** 1054890

#### Members of the management committee

The Trustees are collectively known as the management committee, those who served during the year were:

Ian Blakeman	Trustee (appointed 12 March 2024)
Valerie Cotter	Trustee
Rev Simon Dowson	Trustee (appointed 26 July 2023)
James Henderson	Vice Chair (resigned 26 September 2023)
Tarnia Hudson	Chair
Jade Husdan-Hicks	Trustee (appointed 12 March 2024)
Martin Jeffery	Treasurer
Dorien Scheets	Trustee
Natallie Shuttleworth	Trustee (appointed 12 March 2024)
Ruth Somerville	Trustee (resigned 26 September 2023)
Sue Thompson	Trustee (resigned 26 September 2023)
Richard Yeomans	Trustee

**Principal address** IT Centre, Innovation Way, York, YO10 5NP

**Chief Executive** Philippa Robson

**Bankers** CAF Bank  
25 Kings Hill Avenue  
West Malling  
Kent ME19 4JQ

**Auditors** UHY Calvert Smith LLP  
Heritage House, Murton Way  
York YO19 5UW

**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 Policies).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 or other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, UHY Calvert Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report approved by order of the board of trustees on 22 November 2024 and signed on the board's behalf by:

Tarnia Jane Hudson - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

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### Opinion

We have audited the financial statements of Safe and Sound Homes (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES

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### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: Our approach to identifying and assessing the risks of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE AND SOUND HOMES**

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### **Our responsibilities for the audit of the financial statements (cont.)**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Calvert Smith LLP  
Statutory Auditor  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Heritage House  
Murton Way  
Osbaldwick  
York  
North Yorkshire  
YO19 5UW

25 November 2024

**SAFE AND SOUND HOMES**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	168,113	23,328	191,441	404,945
<b>Charitable activities</b>					
Supported Lodgings and Nightstop	5	761,477	58,125	819,602	835,112
Investment income	4	6,537	-	6,537	2,030
<b>Total</b>		<u>936,127</u>	<u>81,453</u>	<u>1,017,580</u>	<u>1,242,087</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	88,631	-	88,631	87,001
<b>Charitable activities</b>					
Supported Lodgings and Nightstop	7	913,973	79,499	993,472	921,606
SASH Active		31,325	-	31,325	73,914
SASH Enhancement		68,652	-	68,652	-
<b>Total</b>		<u>1,102,581</u>	<u>79,499</u>	<u>1,182,080</u>	<u>1,082,521</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(166,454)</b>	<b>1,954</b>	<b>(164,500)</b>	<b>159,566</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		904,382	347	904,729	745,163
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>737,928</u></u>	<u><u>2,301</u></u>	<u><u>740,229</u></u>	<u><u>904,729</u></u>

The notes form part of these financial statements

BALANCE SHEET  
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	<b>7,705</b>	-	<b>7,705</b>	2,033
<b>CURRENT ASSETS</b>					
Debtors	15	<b>122,982</b>	-	<b>122,982</b>	127,482
Cash at bank and in hand		<b>661,945</b>	<b>15,426</b>	<b>677,371</b>	<b>833,386</b>
		<b>784,927</b>	<b>15,426</b>	<b>800,353</b>	960,868
<b>CREDITORS</b>					
Amounts falling due within one year	16	<b>(54,704)</b>	<b>(13,125)</b>	<b>(67,829)</b>	(58,172)
<b>NET CURRENT ASSETS</b>					
		<b>730,223</b>	<b>2,301</b>	<b>732,524</b>	<b>902,696</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<b>737,928</b>	<b>2,301</b>	<b>740,229</b>	904,729
<b>NET ASSETS</b>					
		<b>737,928</b>	<b>2,301</b>	<b>740,229</b>	<b>904,729</b>
<b>FUNDS</b>					
Unrestricted funds	18			<b>737,928</b>	904,382
Restricted funds				<b>2,301</b>	347
<b>TOTAL FUNDS</b>					
				<b>740,229</b>	<b>904,729</b>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2024 and were signed on its behalf by:

Tarnia Jane Hudson - Trustee

Martin Paul Jeffery - Trustee

**SAFE AND SOUND HOMES****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

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	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(156,202)</u>	<u>179,065</u>
Net cash (used in)/provided by operating activities		<u>(156,202)</u>	<u>179,065</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(6,350)</u>	<u>(2,033)</u>
Interest received		<u>6,537</u>	<u>2,030</u>
Net cash provided by/(used in) investing activities		<u>187</u>	<u>(3)</u>
<hr/>			
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(156,015)</b>	<b>179,062</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>833,386</u></b>	<b><u>654,324</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>677,371</u></b>	<b><u>833,386</u></b>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(164,500)</b>	159,566
<b>Adjustments for:</b>		
Depreciation charges	678	3,636
Interest received	(6,537)	(2,030)
Decrease in debtors	4,500	32,883
Increase/(decrease) in creditors	<u>9,657</u>	<u>(14,990)</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(156,202)</u></b>	<b><u>179,065</u></b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>833,386</u>	<u>(156,015)</u>	<u>677,371</u>
	<u>833,386</u>	<u>(156,015)</u>	<u>677,371</u>
<b>Total</b>	<b><u>833,386</u></b>	<b><u>(156,015)</u></b>	<b><u>677,371</u></b>

**1. STATUTORY INFORMATION**

The charity is a charitable incorporated entity, registered in England & Wales. Details of the charity's operations and principal activities are given in the Trustees' Report.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Merger accounting**

In accordance with the merger accounting rules set out in the Charities SORP, the comparative amounts presented in the financial statements are a combination of those of the charity in its previous (charitable company) and current (CIO) legal form. Further details are given in Note 20.

**Preparation of the accounts on a going concern basis**

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

**Significant judgements and estimates**

The preparation of the financial statements requires management to make judgement, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and performance related grants, and rent and housing benefit received in respect of Supported Lodgings. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated services are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services provided by hosts; further information about their contribution is provided in the Trustees' Report.

2. ACCOUNTING POLICIES - continued

**Income**

**Government grants**

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Charitable activities**

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

**Allocation and apportionment of support costs**

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Support costs are allocated in proportion with the expected direct project worker time involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Tangible fixed assets costing more than £750 are capitalised and included at cost.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

**Pension costs**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. ACCOUNTING POLICIES - continued**

**Leasing commitments**

Rentals payable under operating leases are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The charity has financial assets and 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, where applicable, of bank loans which are subsequently measured at amortised cost using the effective interest method.

**3. DONATIONS AND LEGACIES**

	<b>2024</b>	2023
	£	£
Corporate fundraising	<b>16,992</b>	11,668
Community fundraising & donations	<b>143,296</b>	143,996
Grants	<b><u>31,153</u></b>	<u>249,281</u>
	<b><u>191,441</u></b>	<u>404,945</u>

Grant funding of £31,153 (2023: £249,281) has been recognised in the year; £22,328 being restricted (2023: £58,772), and £23,825 (2023: £190,509) for general purposes. Corporate fundraising of £16,992 includes £1,000 being restricted (2023: £nil). Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 18.

**4. INVESTMENT INCOME**

	<b>2024</b>	2023
	£	£
Deposit account interest	<b><u>6,537</u></b>	<u>2,030</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		<b>2024</b>	2023
	Activity	£	£
Service contracts and grants	Supported Lodgings and Nightstop	<b>602,600</b>	589,021
Housing benefit and rent	Supported Lodgings and Nightstop	<b><u>217,002</u></b>	<u>246,091</u>
		<b><u>819,602</u></b>	<u>835,112</u>

Service contracts and grants includes amounts receivable under contracts with local authorities to deliver Nightstop and Supported Lodging services, and similar restricted grant funding of £58,125 (2023: £63,750) from the National Lottery, Reaching Communities to deliver services in the East Riding of Yorkshire.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	81,616	80,152
Fundraising expenses	<u>7,015</u>	<u>6,849</u>
	<u><b>88,631</b></u>	<u><b>87,001</b></u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Lodgings and Nightstop	749,663	243,809	993,472
SASH Active	31,325	-	31,325
SASH Enhancement	<u>34,892</u>	<u>33,760</u>	<u>68,652</u>
	<u><b>815,880</b></u>	<u><b>277,569</b></u>	<u><b>1,093,449</b></u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	513,448	427,152
Supported Lodging provider payments	251,041	282,974
Other project expenses	<u>51,391</u>	<u>57,093</u>
	<u><b>815,880</b></u>	<u><b>767,219</b></u>

9. SUPPORT COSTS

	Support costs
	£
Supported Lodgings and Nightstop	243,809
SASH Enhancement	<u>33,760</u>
	<u><b>277,569</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Support costs**

			<b>2024</b>	2023
	Supported Lodgings and Nightstop £	SASH Enhancement £	Total activities £	Total activities £
Office overheads	<b>65,236</b>	<b>974</b>	<b>66,210</b>	<b>70,906</b>
Management support costs	<b>153,339</b>	-	<b>153,339</b>	<b>126,292</b>
Governance costs	<b>25,234</b>	<b>32,786</b>	<b>58,020</b>	<b>31,103</b>
	<b><u>243,809</u></b>	<b><u>33,760</u></b>	<b><u>277,569</u></b>	<b><u>228,301</u></b>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation - owned assets	<b>678</b>	3,636
Auditor's remuneration	<b>7,854</b>	7,450
Operating leases	<b><u>24,874</u></b>	<u>25,015</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**12. STAFF COSTS**

The aggregate payroll costs of the charity for the year are as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>591,509</b>	505,770
Social security costs	<b>52,111</b>	45,765
Pension contributions	<b><u>46,056</u></b>	<u>41,277</u>
	<b><u>689,676</u></b>	<u>592,812</u>

The average monthly number of employees during the year was 21 (2023: 18).

The average number of full-time equivalent employees during the year was 17 (2023: 15).

**12. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise the trustees and other individuals as noted in the Reference and Administration section of the Trustees' Report. The total remuneration of the key management personnel, inclusive of pension and employer social security costs, was £73,742 (2023: £71,819).

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	346,173	58,772	404,945
<b>Charitable activities</b>			
Supported Lodgings and Nightstop	771,362	63,750	835,112
Investment income	<u>2,030</u>	<u>-</u>	<u>2,030</u>
<b>Total</b>	<u>1,119,565</u>	<u>122,522</u>	<u>1,242,087</u>
<b>EXPENDITURE ON</b>			
Raising funds	87,001	-	87,001
<b>Charitable activities</b>			
Supported Lodgings and Nightstop	804,212	117,394	921,606
SASH Active	<u>34,399</u>	<u>39,515</u>	<u>73,914</u>
<b>Total</b>	<u>925,612</u>	<u>156,909</u>	<u>1,082,521</u>
<b>NET INCOME/(EXPENDITURE)</b>	193,953	(34,387)	159,566
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	710,429	34,734	745,163
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>904,382</u>	<u>347</u>	<u>904,729</u>

## 14. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 April 2023	37,329
Additions	6,350
Disposals	<u>(24,388)</u>
At 31 March 2024	<u>19,291</u>
<b>DEPRECIATION</b>	
At 1 April 2023	35,296
Charge for year	678
Eliminated on disposal	<u>(24,388)</u>
At 31 March 2024	<u>11,586</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>7,705</u>
At 31 March 2023	<u>2,033</u>

## 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	115,689	101,926
Accrued grant income	-	20,000
Prepayments	<u>7,293</u>	<u>5,556</u>
	<u>122,982</u>	<u>127,482</u>

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	31,459	19,284
Social security and other taxes	9,810	11,568
Pension creditor	5,581	4,838
Accrued expenses	7,854	7,482
Deferred grant income	<u>13,125</u>	<u>15,000</u>
	<u>67,829</u>	<u>58,172</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued****Deferred grant income**

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement for the year is reconciled as follows:

£	
At 1 April 2023	<b>15,000</b>
Additions during the year	<b>13,125</b>
Amounts released to income	<b>(15,000)</b>
At 31 March 2024	<b><u>13,125</u></b>

**17. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	<b>3,834</b>	17,370
Between one and five years	<b><u>619</u></b>	<u>1,445</u>
	<b><u>4,453</u></b>	<u>18,815</u>

**18. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	<b>883,065</b>	<b>(160,974)</b>	<b>722,091</b>
Designated fund - Relton Trust	<b><u>21,317</u></b>	<b><u>(5,480)</u></b>	<b><u>15,837</u></b>
	<b>904,382</b>	<b>(166,454)</b>	<b>737,928</b>
<b>Restricted funds</b>			
Young People grants	<b>347</b>	<b>1,954</b>	<b>2,301</b>
	<b><u>904,729</u></b>	<b><u>(164,500)</u></b>	<b><u>740,229</u></b>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	936,127	(1,097,101)	(160,974)
Designated fund - Relton Trust	-	(5,480)	(5,480)
	<u>936,127</u>	<u>(1,102,581)</u>	<u>(166,454)</u>
<b>Restricted funds</b>			
The National Lottery - Reaching Communities	58,125	(58,125)	-
Young People grants	5,364	(3,410)	1,954
Nightstop	15,000	(15,000)	-
Miscellaneous grants and donations under £5,000	2,964	(2,964)	-
	<u>81,453</u>	<u>(79,499)</u>	<u>1,954</u>
<b>TOTAL FUNDS</b>	<u><u>1,017,580</u></u>	<u><u>(1,182,080)</u></u>	<u><u>(164,500)</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	687,012	196,053	883,065
Designated fund - Relton Trust	23,417	(2,100)	21,317
	710,429	193,953	904,382
<b>Restricted funds</b>			
Nationwide Building Society Community Foundation	19,524	(19,524)	-
Young People grants	1,708	(1,361)	347
BBC Children in Need	9,927	(9,927)	-
Miscellaneous grants and donations under £5,000	3,575	(3,575)	-
	<u>34,734</u>	<u>(34,387)</u>	<u>347</u>
<b>TOTAL FUNDS</b>	<u><u>745,163</u></u>	<u><u>159,566</u></u>	<u><u>904,729</u></u>

**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,119,565	(923,512)	196,053
Designated fund - Relton Trust	-	(2,100)	(2,100)
	<u>1,119,565</u>	<u>(925,612)</u>	<u>193,953</u>
<b>Restricted funds</b>			
The National Lottery - Reaching Communities	63,750	(63,750)	-
Nationwide Building Society Community Foundation	-	(19,524)	(19,524)
Young People grants	1,859	(3,220)	(1,361)
The Sir James Reckitt Charity	7,000	(7,000)	-
BBC Children in Need	29,588	(39,515)	(9,927)
Nightstop	20,000	(20,000)	-
Miscellaneous grants and donations under £5,000	325	(3,900)	(3,575)
	<u>122,522</u>	<u>(156,909)</u>	<u>(34,387)</u>
<b>TOTAL FUNDS</b>	<u><u>1,242,087</u></u>	<u><u>(1,082,521)</u></u>	<u><u>159,566</u></u>

**FUND DETAILS****Unrestricted fund**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Designated fund**

The Relton Trust was established by the Trustees in respect of a legacy of £53,865 from Geoffrey Relton, which was recognised in the accounting years ending 2010 and 2011. The designated fund is used to provide grants for young people to meet particular costs.

**Restricted funds**

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. The balances carried forward relate to funding which has not been utilised for the restricted purpose at the balance sheet date. It is anticipated that these restricted balances will be expended in full in the forthcoming financial year.

Major restricted grants recognised in the year include:

**The National Lottery - Reaching Communities**

Funding for the provision of services in the East Riding over a 3 year period.

**18. MOVEMENT IN FUNDS - continued**

Young People grants

Various grants received and administered by the charity, but to be used directly by a specified young person for a particular need. Primarily funded by the Buttle Trust and the Norman Collinson Charitable Trust.

BBC Children in Need

Three year grant to fund staff and activities for the SASH Active programme.

**19. RELATED PARTY DISCLOSURES**

Ruth Somerville, who was a trustee for all or part of the year under review, was also a host throughout the period. She received provider payments totalling £7,839 (2023: £13,520) from the charity for young people placed with her during the year. Her engagement as host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from her position as trustee.

Simon Dowson, who was a trustee for all or part of the year under review, was also a host throughout the period. He received provider payments totalling £6,841 from the charity for young people placed with him during the year. His engagement as host is subject to the same controls and is on the same basis and financial terms as any other host working with the charity, and is completely distinct from his position as trustee.

Donations totalling £470 (2023: £720) were received by the charity from trustees or companies in which trustees are directors. These donations were unrestricted.

**20. MERGER ACCOUNTING ON CONVERSION TO CIO**

On 24 November 2022 the charitable company, limited by guarantee (Safe and Sound Homes), converted to a CIO of the same name. The operations of the charitable company (registration number 3179309) ceased and the assets and liabilities transferred to the CIO as at this date.

This transfer met the criteria for merger accounting under the Charities SORP and FRS 102, with the combining entities being the charitable company and the newly formed CIO.

Merger accounting involves aggregating the assets and liabilities and funds of the combining charities and presenting them as though they had always been part of the same reporting charity. These accounts therefore present comparative amounts showing the results of the combined CIO and charitable company.

Analysis of each "combining" charity's assets, liabilities and results at the date of the merger was not considered necessary as the charity merely changed its status - the CIO had no assets, liabilities or results until the transfer took place.