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TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
SAFE AND SOUND HOMES

UHY Calvert Smith LLP
Statutory Auditor
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SAFE AND SOUND HOMES

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FOR THE YEAR ENDED 31 MARCH 2025**

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SAFE AND SOUND HOMES

FOREWORD FOR THE YEAR ENDED 31 MARCH 2025

It is my privilege to present our annual accounts for the financial period covering 2024-2025. Our mission is simple yet vital: to support homeless young people aged 16-25 by offering safe, stable accommodation through our network of dedicated hosts. Whether through emergency Nightstop placements or longer-term supported lodgings, our priority is to provide somewhere safe to stay, alongside the care, structure, and encouragement that can help a young person begin to rebuild their life.

This year has reminded us just how transformative that support can be. For a young person facing homelessness, the offer of a safe bed for the night is much more than a roof over their head: it is often the first step towards security, hope, and independence. Many of the young people we meet are coping with incredibly challenging circumstances: family breakdown, trauma, financial hardship, or simply having no one to turn to. To each of them, we aim to provide not only accommodation but also dignity, respect, and belief in their potential.

Our achievements over the past twelve months are the direct result of the remarkable commitment of so many people. I would like to extend my heartfelt thanks to our staff team, whose professionalism, compassion, and determination ensure that every young person is met with understanding and support. I am especially grateful to our wonderful hosts, who open their homes and their hearts to young people in crisis. Their generosity embodies the very spirit of our charity, creating welcoming, safe, and nurturing environments at times of great vulnerability. I also thank my fellow trustees for their support, guidance and leadership throughout the year.

We continue to place young people at the centre of everything we do. Alongside accommodation, our work supports them to build life skills, develop confidence, and take positive steps toward education, training, or employment. It is inspiring to see the resilience and courage they show, and it is a privilege to walk alongside them as they move toward a more secure and hopeful future.

Financial stability remains essential to sustaining and developing this work. I am pleased that we have continued to operate responsibly while maintaining the quality of our support. We remain deeply grateful to our funders, donors, partners, and supporters whose commitment allows us to continue meeting the growing need for our services.

Whilst we are facing a significant challenge with the decision by North Yorkshire Council to no longer procure Nightstop and Supported Lodgings services at the end of our current contract on 31st January 2026, looking ahead, we do so with optimism and determination. The need for our specialised accommodation support continues and the pressures faced by young people today are considerable. Yet with a strong team, a dedicated community of hosts and supporters, and a clear vision, we are confident that we can build on the successes of this year. Our focus remains unwavering: to ensure that no young person has to face homelessness alone, and that each has the opportunity to feel safe, valued, and hopeful about their future.

On behalf of the Board of Trustees, I would like to thank everyone who has played a part in our work this year. Together, we are making a genuine and lasting difference in the lives of vulnerable young people - and for that, we can all be immensely proud.

Tarnia Hudson
Chair of the Board

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their Annual Report together with the financial statements of the charity for the year ended 31 March 2025.

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 2024 and March 2025. 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 people 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.

Safe and Sound Homes (SASH) has been working to achieve our vision of 'working together to end youth homelessness since 1994 and it is our ambition 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. SASH seeks to deliver its vision and mission with accommodation services based on hosts, ordinary people in the local community who give their spare room to a young person facing homelessness and has provided this bespoke support in the City of York, county of North Yorkshire and the East Riding since 1994 where SASH started as York Nightstop. SASH offers accommodation through the homes of hosts on either a temporary basis in the Nightstop service or for up to 2 years within the Supported Lodgings service and SASH seeks to break the cycle of homelessness with a package of support including our enhancement programme. This 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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Achievements and Engagement

During this financial year, we have sought to build on our SASH Strategy and be responsive to changing external requirements. We have continued to seek to develop existing and new services and partnerships with several highlights from the year.

- Successfully tendered for a new Nightstop and Supported Lodgings contract with City of York Council with the new contract commencing on 1st November 2024.
- Developed and tested the SASH digital App ahead of its launch in April 2025.
- Selected as the charity partner for Bombsquad annual street art exhibition, receiving £20,000 in 2024-25 from this partnership. .
- 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).
- Undertaken a scoping exercise to explore the potential future development of other forms of supported accommodation within the City of York.
- Commenced the development of new CRM system for operations, working with Homeless Link to develop and implement their InForm system to improve case recording and outcome reporting.

Engagement Across Our Services

Whilst overall, engagement with SASH's services is lower than the previous financial year, due to effective recruitment campaigns throughout the year, SASH has continued to build our host network. We will continue to utilise the recruitment methods to continue to build capacity within our network and ultimately increase the number of placements we are able to offer to young people facing homelessness in our area.

A total of 176 young people were referred to SASH during the financial year with a total of 217 referrals across all services.

- 21 young people were referred to both Nightstop and Supported Lodgings
- 6 young people were referred to both Prevention Service and Nightstop
- 1 young people were referred to Prevention Service and Nightstop and Supported Lodgings

Nightstop Engagement

During the financial year, the Nightstop service received 139 referrals for 130 individuals with 96 young people offered help and 620 safe nights arranged during the year.

Supported Lodgings Engagement

During the financial year, 61 referrals were received for 59 young people for the Supported Lodgings service. There were 53 young people in placement for some or most of the year with 28 young people moving on from service during the year. 71% of the young people who moved on during the year did so to stable accommodation.

Of the young people supported during this financial year, 10 (2023-24: 14) were unaccompanied asylum-seeking children staying with Hosts who received specific training to meet the needs of this group.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Prevention Service Engagement

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 and ceased in December 2024 at the end of the funding period. As a result of the cessation of this project, two staff members opted to take voluntary redundancy. In the 2024-25 financial year, 17 referrals were received for 16 individuals.

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 SASH is working to expand our reach with the development of new services within three key delivery strands:

- Prevention
- Enhancement
- Accommodation

Prevention

This is an area of the SASH Strategy which will be developed towards the latter years of the strategy where we will scope future development into this arena by utilising learning from other organisations in this space such as Centrepont and seek to understand how SASH can expand its reach locally in the prevention space.

Enhancement Strand

This financial year has been key in the development of the enhancement programme with the appointment of a new post, Relationships Coordinator in April 2024 who has been responsible for building the enhancement offer across the three pillars of support: emotional resilience and wellbeing; education, employment and training and life skills. The delivery of the enhancement programme is to be supported by a new innovative digital App which was built during the financial year in partnership with Brightsparks, a creative agency based in York. The idea is that young people will be able to engage with support and activities through the App, offering them the opportunity to book appointments and activities as well as access useful resources and information.

During the financial year a total of 35 young people engaged with 8 different social activities including a trip to North Yorkshire Water Park, Xscape and a pottery painting class. 17 young people were able to attend a local gym with a 3-month gym membership provided and 4 young people engaged in at least 6 sessions of specialist and confidential counselling, enabling them to bypass NHS waiting lists. 9 young people were also able to access individual activities such as driving lessons, specialist equipment for hobbies and other items to support engagement with education. This has been an effective foundation year in which to build the programme, and in the current financial year (2025-26) we have continued to build engagement with 23 young people who have accessed 6 social events to date. So far 11 young people have had gym memberships provided and 9 young people have engaged with at least 6 sessions of counselling. In addition 29 young people have been able to access individual activities such as driving lessons, specialist equipment for hobbies and other items to support engagement with education.

This year, we also launched our co-production work with 4 young people engaging in 4 co-production sessions held with the Relationships Coordinator and Chief Executive. These young people utilised their experiences with SASH to influence and design documentation such as the Nightstop flash cards and accessible policies for safeguarding and complaints.

During 2025-26, we will continue to further develop and embed the enhancement programme and supporting SASH digital App.

SAFE AND SOUND HOMES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Accommodation

SASH's accommodation model for young people facing homelessness has always been based on hosts offering their spare room on either a temporary basis through our Nightstop service or on a longer-term basis for up to two years in our Supported Lodgings service. However, as part of SASH's five-year strategy, the Trustees are seeking to establish whether an expansion of SASH's accommodation services would be viable and look at new ways of delivering support to young people in need.

During this financial year, an appraisal of new supported accommodation options commenced, seeking to understand if alternative accommodation options could be utilised to ultimately increase the number of young people who could benefit from the SASH host model of accommodation. We will continue to work on the viability of a supported accommodation pilot in 2025-26 financial year.

Review of Plans 2024-25

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.

All young people who move into our Supported Lodgings service are supported by their Placement Coordinator to develop their own support plan using SASH's revised support planning tools. Over the last financial year we have continued to embed our two-way support plan process which will be further embedded electronically into the new CRM InForm system in 2026

This financial year also saw the development of a new innovative digital app for young people and hosts in Supported Lodgings placements. All young people in the 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.

During the 2025-26 financial year the digital App will be embedded into practice.

2. Produce an appraisal of supported accommodation options as per the next stage of the 2022-2027 Strategy.

During this financial year the senior management team developed an appraisal of different supported accommodation options to consider the implementation of the next stage of the 2022-27 SASH Strategy. The work on this appraisal continues.

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.

Following a root and branch review of SASH's current CRM system, alternative CRM products were explored and a new system procured. InForm developed by national homelessness charity, Homeless Link, was selected following an appraisal of the different options. Following this has been a period of bespoke development to ensure the system meets the needs of SASH and our different services. We are nearly at the completion stage of the development when we will move to data migration alongside staff training and implementation of the system across SASH's operational services.

4. Launch the new Shaping our Future HR project to increase employee engagement and develop a new appraisal system for all employees.

The new Shaping our Future group was set up with volunteers from the staff team across the organisation with the task of developing and embedding a new appraisal system. This work is ongoing into the 2025-26 financial year.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Future Plans

SASH is moving into its 30th year as a registered charity in 2026 facing extraordinary challenges with a recent decision by North Yorkshire Council to no longer commission Nightstop and Supported Lodgings services at the end of SASH's current contract on 31st January 2026. This decision which appears to focus on cost (reduction) will see the services currently provided by SASH effectively taken 'in house' from February 2026 and it appears a reduction in the number of young people who are able to benefit from the Nightstop and Supported Lodgings model of support. Throughout the ten years that SASH has delivered the NYC contract, it has raised voluntary income to provide a service beyond the contract and it has enabled young people to benefit from support that goes beyond accommodation including enhancement activities and specific employment, savings and move on grants. This decision will have a significant impact on SASH as a charity but more importantly, on the young people in North Yorkshire who will no longer benefit from the support of SASH with our hosts, support workers, enhancement activities and grants.

Whilst this decision will have a significant impact on SASH, the Trustees have always been acutely aware of the risks around local authority contracts including the potential for local authorities to change and amend the scope of future tender opportunities and increasing contractual requirements whilst maintaining or reducing funding envelopes. SASH has operated in this environment for many years and has always understood the need to supplement contract/placement income with fundraising and has been very successful at this, enabling us to continue to deliver high quality support to young people in need. The Trustees and senior management team has continued to work together to identify and mitigate these risks where possible which has enabled us to quickly respond to the funding challenge and will continue to seek to grow our fundraising alongside income from placements to continue to deliver and develop our services beyond January 2026. Regardless, SASH will operate with a reduced team to service a lower number of Nightstop and Supported Lodgings placements and the senior management team is currently working with North Yorkshire Council in the application of the TUPE process alongside a consultation with other team members where TUPE does not apply.

Beyond 31st January 2026

SASH will continue to deliver Nightstop and Supported Lodgings services under its contract with City of York Council which will run until at least November 2027 with the possibility of an extension until November 2031 before recommissioning would be due to take place. SASH has a long-established network of hosts within the City of York, providing stable placements to young people and we will continue to seek to increase the number of hosts within the network through targeted online and offline recruitment campaigns. Young people in SASH will continue to access activities under the enhancement programme and this is a significant area of development for SASH as we move forward and reset the SASH Strategy for 2027, seeking to increase SASH's reach beyond the young people within our host accommodation.

This work will be supported by the delivery of other Nightstop and Supported Lodgings placements for young people in other local authorities such as Hull and the East Riding paid for on a spot purchase basis, using long-standing hosts in these areas whilst seeking to recruit new hosts in both the City of York and the surrounding areas.

SASH's young people will continue to be supported by a dedicated SASH support worker alongside their host whilst having access to our enhancement programme which we will continue to develop, ensuring a bespoke package of support for young people, helping them to break the cycle of homelessness as they move on from SASH.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC REPORT Financial Review

The financial result for 2024-25 show expenditure exceeding income by £226k (2024: -£165k) slightly more than the planned £200k. This reflects lower contracted income, investments in operational and fundraising personnel, and gradual development of fundraised income.

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES		Fundraising				Contracted Services				Enhancement Strategy/ SASH Active **				TOTAL			
		Notes	£'000				£'000				£'000				£'000		
		2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022
INCOME																	
Service contracts - local authorities	5					507	545	525	536					507	545	525	536
Community Fund*	5	39	58	64	72									39	58	64	72
Housing benefit and rent	5					231	217	246	199					231	217	246	199
Donations and legacies	3	250	191	405	538									250	191	405	538
Coronavirus Job Retention Scheme	3				0									0	0	0	0
Interest	4	30	7	2										30	7	2	
TOTAL INCOME		319	256	471	610	738	762	771	735					1,057	1,018	1,242	1,345
EXPENDITURE																	
Direct Costs																	
Contracted and added value services	7					809	750	714	684		31	53	62	809	781	767	746
Enhancement Strategy	7									10	35			10	35		
INCOME/(EXPENDITURE) ON SERVICES AFTER DIRECT COSTS						(71)	12	57	51	(10)	(66)	(53)	(62)				
Cost of raising funds	6	151	89	87	116									151	89	87	116
Support costs: Management and overheads	9					313	244	207	250		34	21	25	313	278	228	275
NET INCOME/(EXPENDITURE) AFTER ALL COSTS		168	167	384	494	(384)	(232)	(150)	(199)	(10)	(100)	(74)	(87)	(226)	(165)	160	208
USE OF FUNDRAISING INCOME																	
Restricted income	18	(43)	(81)	(123)	(142)	81	81	83	101			40	41				
Unrestricted income	18	(125)	(86)	(101)	(144)	86	86	67	98			34	46				
TOTAL FUNDRAISING INCOME USED TO SUBSIDISE SERVICES		(168)	(167)	(224)	(286)	167	167	150	199	0	0	74	87				
NET INCOME/(LOSS) AFTER USE OF FUNDS		0	0	160	208	(217)	(65)	0	0	(10)	(100)	0	0	(226)	(165)	160	208

* reported as income from charitable activities

** 2025 Enhancement Strategy, 2024 Enhancement Strategy and SASH Active, 2023-2021 SASH Active

* Enhancement Strategy implementation

Income from contracted services decreased to £738k (2024: £762k) mainly due to lower placements from East Riding and North Yorkshire councils. However, combined direct and support costs for contracted services increased to £1,122k (2024: £994k) as a result of several factors - staff cost of living and National Insurance increases, redundancy costs following decision to withdraw from East Riding, planned investments in operational staff, and one-off office costs in York and Scarborough. The deficit on contracted services increased to £384k (2024: £232k).

As the SASH enhancement programme moved from development stage through to the beginnings of implementation combined direct and support costs reduced to £10k (2024: £100k - including SASH Active). The enhancement programme is intended as an integral part of SASH's offering, and some costs are embedded within support costs for contracted services.

In previous years fundraising activity has been deliberately held back whilst the enhancement programme was developed and funding opportunities for donors clarified. In 2024-25 activity was increased leading to fundraised income of £319k (2024: £256k) and costs, including recruitment, of £151k (2024: £89k). The results of fundraising activity, particularly from trusts and foundations, are inevitably delayed and although the increase in net income in the year to £168k (2024: £167k) is negligible there is the expectation that efforts will be rewarded in 2025-26.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Total funds including brought forward from previous years are £515k (2024: £740k), of which restricted funds are just £5k (2024: £2k), and the remainder is unrestricted; £510k (2024: £738k). 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. In previous years Trustees have determined £300k to be the minimum level of reserves necessary to meet these needs, meaning that the charity holds excess unrestricted reserves of £210k (2024: £438k)

The recent decision of North Yorkshire Council (NYC) to not re-commission services after the contract ends 31st January 2026 presents SASH with extraordinary challenges. Without the NYC contract SASH faces a less certain route to reach the young people who benefit from its services. As we have worked through the immediate challenges we have gained a better understanding of the costs and the Trustees are confident that SASH is in a good financial position to continue to deliver placements within York and surrounding areas and work to continue to develop the enhancement programme with the foundation of a strong financial reserves position.

Fundraising Review

As we shift towards becoming more reliant on fundraised income, 2024/25 was a year of building capacity in Fundraising and Communications to enable us to build the brand and maximise our connections within the local communities we serve, to increase income so SASH can continue to support young people at a time of crisis.

Throughout this year we invested in two marketing roles: Marketing and Communications Officer and Digital Marketing Lead. These roles are responsible for building brand awareness and supporting fundraising activities that generated income via community events and activities, direct appeals and recruiting new hosts into our network of hosts that support young people both within our emergency and longer-term accommodation services.

In the second half of the year, we invested in a Trust and Major Donors Lead who was responsible for securing income from Trusts and Major donors.

Throughout this year, fundraising efforts were focussed on three main income streams: Community fundraising, Individual Giving and Trust and Foundations. The total fundraising achieved in the year was £319K, a 24% increase in income from the previous year.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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, 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 2025, we received no complaints relating to fundraising activity (2023-24 - 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

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, Communications and Fundraising Manager and Head of Operations. Two Project Managers also support day to day operational management.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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
Valerie Cotter	Trustee
Rev Simon Dowson	Trustee (resigned 4 November 2025)
Tarnia Hudson	Chair
Jade Husdan-Hicks	Trustee
Martin Jeffery	Treasurer
Natallie Shuttleworth	Trustee
Dorien Scheets	Trustee
Richard Yeomans	Trustee

Principal address Innovation Centre, Innovation Way, York. YO10 5DG

Chief Executive Philippa Robson (Key Management Personnel)

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

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 28 January 2026 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

Opinion

We have audited the financial statements of Safe and Sound Homes (the 'charity') for the year ended 31 March 2025 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 2025 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

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

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.

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

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

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. 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
Osbalwick
York
North Yorkshire
YO19 5UW

28 January 2026

SAFE AND SOUND HOMES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	234,744	15,332	250,076	191,441
Charitable activities					
Supported Lodgings and Nightstop	5	738,983	39,375	778,358	819,602
Investment income	4	30,234	-	30,234	6,537
Total		<u>1,003,961</u>	<u>54,707</u>	<u>1,058,668</u>	<u>1,017,580</u>
EXPENDITURE ON					
Raising funds	6	150,602	-	150,602	88,631
Charitable activities					
Supported Lodgings and Nightstop	7	1,073,539	49,749	1,123,288	993,472
SASH Active		-	-	-	31,325
SASH Enhancement		9,050	1,336	10,386	68,652
Total		<u>1,233,191</u>	<u>51,085</u>	<u>1,284,276</u>	<u>1,182,080</u>
NET INCOME/(EXPENDITURE)		(229,230)	3,622	(225,608)	(164,500)
RECONCILIATION OF FUNDS					
Total funds brought forward		737,928	2,301	740,229	904,729
TOTAL FUNDS CARRIED FORWARD		<u>508,698</u>	<u>5,923</u>	<u>514,621</u>	<u>740,229</u>

The notes form part of these financial statements

SAFE AND SOUND HOMES (REGISTERED NUMBER: CE030749)**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	6,491	-	6,491	7,705
CURRENT ASSETS					
Debtors	15	160,930	-	160,930	122,982
Cash at bank and in hand		<u>376,363</u>	<u>5,923</u>	<u>382,286</u>	<u>677,371</u>
		537,293	5,923	543,216	800,353
CREDITORS					
Amounts falling due within one year	16	(35,086)	-	(35,086)	(67,829)
		<u>502,207</u>	<u>5,923</u>	<u>508,130</u>	<u>732,524</u>
NET CURRENT ASSETS					
		508,698	5,923	514,621	740,229
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>508,698</u>	<u>5,923</u>	<u>514,621</u>	<u>740,229</u>
NET ASSETS					
		<u>508,698</u>	<u>5,923</u>	<u>514,621</u>	<u>740,229</u>
FUNDS	18				
Unrestricted funds				508,698	737,928
Restricted funds				<u>5,923</u>	<u>2,301</u>
TOTAL FUNDS				<u>514,621</u>	<u>740,229</u>

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 28 January 2026 and were signed on its behalf by:

Tarnia Jane Hudson - Trustee

Martin Paul Jeffery - Trustee

The notes form part of these financial statements

SAFE AND SOUND HOMES**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(323,423)</u>	<u>(156,202)</u>
Net cash used in operating activities		<u>(323,423)</u>	<u>(156,202)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,896)	(6,350)
Interest received		<u>30,234</u>	<u>6,537</u>
Net cash provided by investing activities		<u>28,338</u>	<u>187</u>
		_____	_____
Change in cash and cash equivalents in the reporting period		(295,085)	(156,015)
Cash and cash equivalents at the beginning of the reporting period		<u>677,371</u>	<u>833,386</u>
Cash and cash equivalents at the end of the reporting period		<u>382,286</u>	<u>677,371</u>

The notes form part of these financial statements

SAFE AND SOUND HOMES

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(225,608)	(164,500)
Adjustments for:		
Depreciation charges	3,110	678
Interest received	(30,234)	(6,537)
(Increase)/decrease in debtors	(37,948)	4,500
(Decrease)/increase in creditors	<u>(32,743)</u>	<u>9,657</u>
Net cash used in operations	<u>(323,423)</u>	<u>(156,202)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>677,371</u>	<u>(295,085)</u>	<u>382,286</u>
	<u>677,371</u>	<u>(295,085)</u>	<u>382,286</u>
Total	<u>677,371</u>	<u>(295,085)</u>	<u>382,286</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Pension costs

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

	2025	2024
	£	£
Corporate fundraising	21,468	16,992
Community fundraising & donations	171,319	143,296
Grants	<u>57,289</u>	<u>31,153</u>
	<u>250,076</u>	<u>191,441</u>

Grant funding of £57,289 (2024: £31,153) has been recognised in the year; £11,564 being restricted (2024: £22,328), and £45,725 (2024: £8,825) for general purposes. Corporate fundraising of £21,468 (2024: 16,992) includes £nil being restricted (2024: £1,000). Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 18.

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>30,234</u>	<u>6,537</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Service contracts and grants	Supported Lodgings and Nightstop	546,266	602,600
Housing benefit and rent	Supported Lodgings and Nightstop	<u>232,092</u>	<u>217,002</u>
		<u>778,358</u>	<u>819,602</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 £39,375 (2024: £58,125) 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 2025

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	141,596	81,616
Fundraising expenses	9,006	7,015
	<u>150,602</u>	<u>88,631</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Lodgings and Nightstop	810,520	312,768	1,123,288
SASH Enhancement	10,386	-	10,386
	<u>820,906</u>	<u>312,768</u>	<u>1,133,674</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	584,594	513,448
Supported Lodging provider payments	180,821	251,041
Other project expenses	55,491	51,391
	<u>820,906</u>	<u>815,880</u>

9. SUPPORT COSTS

	Support costs £
Supported Lodgings and Nightstop	<u>312,768</u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

9. SUPPORT COSTS - continued

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

Support costs

	2025	2024
	Supported Lodgings and Nightstop £	Total activities £
Office overheads	86,608	66,210
Management support costs	185,431	153,339
Governance costs	40,729	58,020
	<u>312,768</u>	<u>277,569</u>

10. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	3,110	678
Auditor's remuneration	8,250	7,854
Operating leases	41,812	24,874

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

12. STAFF COSTS

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

	2025	2024
	£	£
Wages and salaries	742,806	591,509
Social security costs	66,551	52,111
Pension contributions	51,276	46,056
	<u>860,633</u>	<u>689,676</u>

Included in the above figures are redundancy payments totalling £19,998, of which £6,000 was ex-gratia.

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

12. STAFF COSTS - continued

The average monthly number of employees during the year was 23 (2024: 21).

The average number of full-time equivalent employees during the year was 20 (2024: 17).

During the year employees with annual emoluments between £60,000 and £70,000 was 1. In the prior year 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 £78,675 (2024: £73,742).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	168,113	23,328	191,441
Charitable activities			
Supported Lodgings and Nightstop	761,477	58,125	819,602
Investment income	<u>6,537</u>	-	<u>6,537</u>
Total	<u>936,127</u>	<u>81,453</u>	<u>1,017,580</u>
EXPENDITURE ON			
Raising funds	88,631	-	88,631
Charitable activities			
Supported Lodgings and Nightstop	913,973	79,499	993,472
SASH Active	31,325	-	31,325
SASH Enhancement	<u>68,652</u>	-	<u>68,652</u>
Total	<u>1,102,581</u>	<u>79,499</u>	<u>1,182,080</u>
NET INCOME/(EXPENDITURE)	(166,454)	1,954	(164,500)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>904,382</u>	347	<u>904,729</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>737,928</u></u>	<u><u>2,301</u></u>	<u><u>740,229</u></u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024	19,291
Additions	<u>1,896</u>
At 31 March 2025	<u>21,187</u>
DEPRECIATION	
At 1 April 2024	11,586
Charge for year	<u>3,110</u>
At 31 March 2025	<u>14,696</u>
NET BOOK VALUE	
At 31 March 2025	<u>6,491</u>
At 31 March 2024	<u>7,705</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	154,631	115,689
Prepayments	<u>6,299</u>	<u>7,293</u>
	<u>160,930</u>	<u>122,982</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,546	31,459
Social security and other taxes	16,120	9,810
Pension creditor	6,170	5,581
Accrued expenses	8,250	7,854
Deferred grant income	<u>-</u>	<u>13,125</u>
	<u>35,086</u>	<u>67,829</u>

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 2024	13,125
Additions during the year	-
Amounts released to income	<u>(13,125)</u>
At 31 March 2025	<u>-</u>

SAFE AND SOUND HOME

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	9,839	3,834
Between one and five years	<u>-</u>	<u>619</u>
	<u>9,839</u>	<u>4,453</u>

18. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	722,091	(226,180)	(58,253)	437,658
Designated fund - Relton Trust	15,837	(3,050)	-	12,787
Designated fund for working young people rent support	<u>-</u>	<u>-</u>	<u>58,253</u>	<u>58,253</u>
	737,928	(229,230)	-	508,698
Restricted funds				
Young People grants	2,301	3,622	-	5,923
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>740,229</u>	<u>(225,608)</u>	<u>-</u>	<u>514,621</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,003,961	(1,230,141)	(226,180)
Designated fund - Relton Trust	<u>-</u>	<u>(3,050)</u>	<u>(3,050)</u>
	1,003,961	(1,233,191)	(229,230)
Restricted funds			
The National Lottery - Reaching Communities	39,375	(39,375)	-
Young People grants	9,184	(5,562)	3,622
Miscellaneous grants and donations under £5,000	<u>6,148</u>	<u>(6,148)</u>	<u>-</u>
	54,707	(51,085)	3,622
TOTAL FUNDS	<u>1,058,668</u>	<u>(1,284,276)</u>	<u>(225,608)</u>

SAFE AND SOUND HOMES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	936,127	(1,097,101)	(160,974)
Designated fund - Relton Trust	<u>-</u>	<u>(5,480)</u>	<u>(5,480)</u>
	936,127	(1,102,581)	(166,454)
Restricted funds			
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	<u>2,964</u>	<u>(2,964)</u>	<u>-</u>
	<u>81,453</u>	<u>(79,499)</u>	<u>1,954</u>
TOTAL FUNDS	<u>1,017,580</u>	<u>(1,182,080)</u>	<u>(164,500)</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.

18. MOVEMENT IN FUNDS - continued

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.

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.

19. RELATED PARTY DISCLOSURES

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 £2,912 (2024: £6,841) from the charity for young people placed with him during the year. His engagement as volunteer 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.