

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
SAFE AND SOUND HOMES**

UHY Calvert Smith LLP  
Statutory Auditor  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

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**FOREWORD  
FOR THE YEAR ENDED 31 MARCH 2023**

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As Chair of the SASH Trustee board, I am delighted to present our Annual Report and Accounts for 2022 - 2023. We have had a busy year as Trustees, working hard to develop an updated, ambitious strategy for SASH ensuring we are user-focused and fit for the future. I would like to extend my thanks to the Board of Trustees for their time, wisdom and support. SASH continues to support those in need and remains a well-regarded local charity in York, North Yorkshire and the East Riding.

We continue to provide emergency 'Nightstop' accommodation, longer-term Supported Lodgings, and a Prevention scheme (in the East Riding) throughout our region and have been recognised in all areas for providing an exemplary service. 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. Our sincere thanks to all of our wonderful hosts - they make our services possible. The effect of their generosity is twofold: the young person is not left to navigate the trauma of homelessness on their own, and they are cared for in a home environment - the best possible place for a young person who has been made homeless. A special thanks also to the hosts who offer accommodation to our Unaccompanied Asylum-Seeking Children (UASC) who help young people navigate the additional cultural and often language barriers they encounter.

We are increasingly reliant on our donors and we cannot underestimate the sterling work of our volunteers, fundraisers and other supporters. We have seen a return to more traditional fundraising and have enjoyed attending a variety of events 'in person' once again however, we cannot disregard the regular donors and number of businesses who have engaged with us this year. Given the ambition of our strategy, it is more important than ever to raise the funds we need to deliver our enhanced services. We are grateful to them for the important part they play in ensuring the safety and future prospects of our young people. This year has helped us to refocus and redirect our efforts more than ever towards our ultimate goal which is to 'Break the Cycle of Homelessness'.

I would also like to take this opportunity to thank the SASH team for their dedication and hard work. Their commitment to SASH and willingness to go the extra mile for the young people they work with is second to none and greatly appreciated.

I hope as you read this review you will be delighted to celebrate the continued success of the charity. On behalf of all at SASH, thank you to everyone who helped us achieve this.

Tarnia Hudson  
Chair

The Trustees are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 31 March 2023.

The Financial Statements comply with the Charities Act 2011, the constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity is a Public Benefit Entity.

### **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 2022 and March 2023. 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.

### **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 Support Worker and their host to help them to develop the knowledge and skills to live successful and independent lives.

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 Active - is a programme of informal learning, cultural, physical and social activities that support our young people to improve their self-confidence and resilience and reduce the isolation that many experience due to their circumstances. Activities are broad including trips to the theatre and cinema, community volunteering, outdoor residential trips, sporting and physical activities and independent living skills.

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 250 young people were referred to SASH between April 2022 and March 2023 with a total of 357 referrals made across Nightstop, Supported Lodgings (including unaccompanied asylum-seeking children) and the Prevention (previously Resettlement Service).

This is an increase both in terms of young people and referrals overall from the previous year (210 young people with 301 referrals in 2021-22).

- 31 young people were referred to both Nightstop and Supported Lodgings
- 28 young people were referred to both Prevention Service and Nightstop
- 1 young person was referred to Prevention Service and Nightstop and Supported Lodgings
- 3 young people were referred to the Prevention Service and Supported Lodgings.

### **Nightstop**

In 2022-23, Nightstop received 209 (2021-22: 145) referrals for 181 individuals with 129 young people offered help (2021-22: 112). There were 920 safe nights arranged during the year, an increase of 36 on the previous year.

Excellent outcomes continue to be achieved with 83% of Nightstop beneficiaries moving onto stable accommodation after a stay in Nightstop, though a decrease of 6 percent from the previous year.

### **Supported Lodgings**

In 2022-23, Supported Lodgings received 90 new referrals for 89 individuals, very similar figures to the previous year. There were 83 young people (2021-22: 92) in placement for some or all the year with 48 moving on from the service during the year (2021-22: 53). Most young people were in placement for between 6-12 months. Over the course of the year, 15,219 nights of accommodation were provided for young people - an increase of 17% from the previous year.

Similarly, like the Nightstop service, there were excellent outcomes achieved with 73% of young people moving on to stable accommodation following their stay, though this is a decrease of 4 percentage points from the previous year.

Of the young people supported during this financial year, 15 (2021-22: 9) were unaccompanied asylum-seeking children staying with Hosts who received specific training to meet the needs of this vulnerable group.

### **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 2022-23 financial year, 58 referrals were received for 55 individuals.

Of the 62 young people who moved on from our support in 2022-23, 42 were resettled into accommodation.

### **SASH Active**

SASH Active is designed to provide young people with educational, cultural, physical, and social activities that increase and improve their knowledge, self-confidence, life skills and resilience while also reducing isolation.

During 2022-23, there were 16 activities delivered under the SASH Active programme including trips to the cinema and seaside, big city breaks, sporting activities, 1:1 life coaching and outdoor residential trips.

SASH Active reached 151 young people (last financial year - 87 young people) with opportunities to positively engage, make friends and improve wellbeing in at least one activity during the third and final year of Children in Need's funding.

### **New strategy for 2022 and beyond**

In 2022 - 2023 the Trustee Board renewed their focus on a longer-term strategy for SASH following the implementation of the interim Fit for the Future Strategy. The Trustee Board devolved the initial development of the new strategy to the Strategy Development Group comprising of four Trustees including the Chair, Vice Chair and Treasurer alongside members of the Senior Management Team. The group met regularly to set the foundations for an ambitious new five-year strategy with an expectation that SASH will expand its activities and services for young people facing homelessness.

The strategy will seek to expand SASH's 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)

Once the direction was agreed by the Board of Trustees, the strategy moved to the next phase which involved commissioning an agency, 'Bright Sparks', to support the senior management team to undertake a needs assessment and consultation with stakeholders including young people, hosts, employees and local and regional agencies.

The focus of this initial needs assessment and consultation was based on the existing SASH Active programme and how and what SASH can do to enhance the support provided to young people. The work with Bright Sparks has led to a new delivery model which builds on previous work delivered under the SASH Active umbrella.

### **Future Plans**

In the next financial year, SASH will seek to build upon the work undertaken with Bright Sparks to develop a programme of activities to enhance the experience of young people in the Supported Lodgings service and support the development of their independent living skills. Activities will include access to Talking Therapies, Life Skills education programme and job and training support.

To support the successful roll out of the activities programme, there will be a focus on improving SASH's approach to support and infrastructure including:

- Revised care assessment and support planning processes for all young people in Supported Lodgings.
- Increase in staffing capacity to support both the operational roll out and future income generation.
- A new digital portal to support activity accessibility.
- A revised outcome framework to monitor the effectiveness of operational delivery and support the achievements of young people in service.
- Review of IT systems including the current case management system to ensure the system in place is fit for SASH's evolving needs.
- Development and introduction of new performance management system for all staff members.

In addition, SASH is now a registered provider with Ofsted under the new Supported Accommodation regulations for organisations accommodating 16/17 year olds including care leavers.

## SAFE AND SOUND HOMES

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

#### Volunteers

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

#### COVID-19 Impact and Response

During the 2022-23 financial year the restrictions put in place to manage the COVID-19 pandemic were lifted and day to day life began to return to 'normal.'

As an organisation, SASH continued to exercise caution where necessary to avoid any spread of the disease but there was a move to extending the face to face work to events such as the Host Celebration event in June 2022 and a programme of summer holiday activities for young people.

#### Financial review

SASH is reliant upon fundraised voluntary income to deliver quality services, Nightstop and Supported Lodgings, provided under contract from local authorities. Contract fees from the authorities are insufficient to cover the full cost of delivery. This year the work put in during 2022 has further reduced the deficit on contracted services for the third year running. The net deficit after all income and costs on Contracted Services of £150k (2022: £199k; 2021: £346k) and SASH Active of £74k (2022: £87k; 2021: £95k) is subsidised by fundraising income of £224k (2022: £286k; 2021: £441k).

DEPENDENCY ON FUNDRAISING INCOME TO SUBSIDISE SERVICES													
		Fundraising			Contracted Services			SASH Active			TOTAL		
	Notes	£'000	2022	2021	£'000	2022	2021	£'000	2022	2021	£'000	2022	2021
		2023			2023			2023			2023		
INCOME													
Service contracts - local authorities	5				525	536	558				525	536	558
Grants from National Lottery Community Fund*	5	64	72	123							64	72	123
Housing benefit and rent	5				246	199	211				246	199	211
Donations and legacies	2	405	538	572							405	538	572
Coronavirus Job Retention Scheme	2		0	28							0	0	28
Interest	4	2									2	0	0
TOTAL INCOME		471	610	723	771	735	769	0	0	0	1,242	1,345	1,492
EXPENDITURE													
Direct costs of contracted and added value services	7				714	684	834	53	62	57	767	746	891
INCOME/(EXPENDITURE) ON SERVICES AFTER DIRECT COSTS					57	51	(65)	(53)	(62)	(57)			
Cost of raising funds	6	87	116	86							87	116	86
Support costs: Management and overheads	9				207	250	281	21	25	38	228	275	319
NET INCOME/(EXPENDITURE) AFTER ALL COSTS		384	494	637	(150)	(199)	(346)	(74)	(87)	(95)	160	208	196
USE OF FUNDRAISING INCOME													
Restricted income	18	(123)	(142)	(254)	83	101	227	40	41	27			
Unrestricted income	18	(101)	(144)	(187)	67	98	119	34	46	68			
TOTAL FUNDRAISING INCOME USED TO SUBSIDISE SERVICES		(224)	(286)	(441)	150	199	346	74	87	95			
NET INCOME/(LOSS) AFTER USE OF FUNDS		160	208	196	0	0	0	0	0	0	160	208	196

\* reported as income from charitable activities



Contracted Services income was up on the previous year at £771k (2022: £735k) and this was mainly due to higher receipts from housing benefits and rent at £246k (2022: £199k). This latter is reflected in direct costs as higher payments to supported lodgings hosts and explains the increase in direct costs to £714k (2022: £684k). However, the fall in management and overhead, which make up support costs, offset this; £207k (2022: £250k). The reduction is the full year effect of re-structuring in the previous year.

SASH Active costs reduced due to planned lower levels of activity, in total £74k (2022: £87k).

With the new strategy under development the trustees made the decision to scale back fundraising to reduce the possibility of receiving restricted donations that might not be expendable. They were also mindful of the level of unrestricted reserves brought forward. Accordingly fundraising income was £471k (2022: £610k). Fundraising staff vacancies were left open and costs fell to £87k (2022: £116k). The net income from fundraising fell to £384k (2022: £494k).

Taken together fundraised voluntary income and contract income totalled £1,242k (2022: £1,345k) and total expenditure was £1,082k (2022: £1,138k) resulting in net income of £160k (2022: £208k). This was made up of unrestricted net income of £194k (2022: £240k) and restricted net expenditure of £34k (2022: net expenditure £32k). Restricted expenditure was the utilisation of restricted income brought forward from previous years.

Total funds including brought forward from previous years are £905k (2022: £745k) and are wholly unrestricted funds (2022: £710k) other than restricted funds of just £347 (2022: £35k). 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 (2022: £270k) be held to meet these eventualities leaving excess unrestricted reserves of £605k (2022: £440k).

Development of the enhancement strategy has continued in 2023-24 and as such fundraising remains at a reduced level. The trustees plan to utilise c£200k of reserves to cover the expected deficit in 2023-24. The strategy will be implemented during 2024-25 and while the trustees are committed to adopting services and activities that will ultimately attract external funding the availability of excess reserves will allow these to be established and fine-tuned to optimise the needs of service users and attractiveness to funders. Furthermore, while the cost-of-living crisis persists, and contract providers come under economic pressure the trustees consider it prudent to continue to hold excess free reserves.

### **Fundraising Review**

During the year 2022/23, the fundraising team continued to operate within a challenging climate, with the recovery from the global pandemic and the onset of a cost-of-living crisis. The total fundraised income was £404,945 (not including Reaching Communities contracted services), which accounted for 33% of the total charitable income achieved for the year ending March 2023.

Throughout 2022/23 we saw an increase in supporters taking part in community events for the first time since the pandemic and we retained the ongoing support of many of our individual regular givers. As SASH worked on the development of its enhancement strategy, fundraising vacancies remained open, and the team operated as a reduced level.

### **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 2023, we received no complaints relating to fundraising activity (2021-22: 0). Furthermore, we know of no failure by the charity or by a person acting on its behalf, to comply with fundraising standards.

## **Organisational Structure, Governance and Management**

### **Governing document**

SASH was a registered charity governed by its Memorandum and Articles of Association dated 15 March 1996. The Articles were updated on 16 November 2009, 22 October 2012 and 18 October 2017.

In 2021, the Board of Trustees made the decision for Safe and Sound Homes (SASH) to become a Charitable Incorporated Organisation (CIO) and the Board worked with the law firm, Lupton Fawcett to develop a constitution which is now the charity's governing document as of 24th November 2022.

SASH was a company limited by guarantee until 23rd November 2022.

Since 24th November 2022, SASH has been a Charitable Incorporated Organisation (CIO).

### **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. During this financial year, the Board of Trustees held face to face meetings as the COVID-19 restrictions were lifted.

### **Organisational structure**

Day to day operations are managed by the Chief Executive.

Trustees are responsible for setting the remuneration for the key management personnel (the Chief Executive) and this is done with reference to a well-established Job Evaluation system whereby job roles are assessed against a set of criteria, with the resulting 'score' indicating the appropriate point in the salary scale.

The Chief Executive is supported by an experienced management team incorporating a Finance Manager, Communications and Fundraising Manager and operational Project Managers.

### **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.

### Reference and Administrative Details

<b>Charity name</b>	Safe and Sound Homes
<b>Working name</b>	SASH
<b>CIO number</b>	CE030749 (from 24 November 2022)
<b>Charity number</b>	1054890

### Members of the management committee

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

Valerie Cotter	Trustee (appointed 19 April 2022)
Rev Simon Dowson	Trustee (appointed 26 July 2023)
James Henderson	Vice Chair (resigned 26 September 2023)
Tarnia Hudson	Chair
Martin Jeffery	Treasurer
Victoria Lawrence	Trustee (appointed 19 April 2022, resigned 21 June 2022)
Sue Thompson	Trustee (resigned 26 September 2023)
Dorien Scheets	Trustee (appointed 19 April 2022)
Ruth Somerville	Trustee (resigned 26 September 2023)
Karen Wedgwood	Trustee (resigned 8 January 2023)
Richard Yeomans	Trustee (appointed 19 April 2022)

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

**Chief Executive** Philippa Robson  
Kirsty Clark (maternity cover 1 October 2022 - 1 September 2023)

**Bankers** Yorkshire Bank plc  
46 Coney Street  
York YO1 9NQ

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 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 maintaining 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.

Approved by order of the board of trustees on 16 January 2024 and signed on its 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 2023 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 including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 2023 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
- sufficient accounting records have not been kept; 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.

**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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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  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

Date: 17 January 2024



# SAFE AND SOUND HOMES

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	346,173	58,772	404,945	538,406
<b>Charitable activities</b>					
Supported Lodgings and Nightstop	5	771,362	63,750	835,112	806,818
Investment income	4	2,030	-	2,030	280
<b>Total</b>		<u>1,119,565</u>	<u>122,522</u>	<u>1,242,087</u>	<u>1,345,504</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	87,001	-	87,001	115,944
<b>Charitable activities</b>					
Supported Lodgings and Nightstop	7	804,212	117,394	921,606	933,889
SASH Active		34,399	39,515	73,914	87,966
<b>Total</b>		<u>925,612</u>	<u>156,909</u>	<u>1,082,521</u>	<u>1,137,799</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>193,953</b>	<b>(34,387)</b>	<b>159,566</b>	<b>207,705</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		710,429	34,734	745,163	537,458
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>904,382</u></u>	<u><u>347</u></u>	<u><u>904,729</u></u>	<u><u>745,163</u></u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	<b>2,033</b>	-	<b>2,033</b>	3,636
<b>CURRENT ASSETS</b>					
Debtors	15	<b>127,482</b>	-	<b>127,482</b>	160,365
Cash at bank and in hand		<b>818,039</b>	<b>15,347</b>	<b>833,386</b>	654,324
		<b>945,521</b>	<b>15,347</b>	<b>960,868</b>	814,689
<b>CREDITORS</b>					
Amounts falling due within one year	16	<b>(43,172)</b>	<b>(15,000)</b>	<b>(58,172)</b>	(73,162)
<b>NET CURRENT ASSETS</b>		<b>902,349</b>	<b>347</b>	<b>902,696</b>	<b>741,527</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>904,382</b>	<b>347</b>	<b>904,729</b>	745,163
<b>NET ASSETS</b>		<b>904,382</b>	<b>347</b>	<b>904,729</b>	<b>745,163</b>
<b>FUNDS</b>	18				
Unrestricted funds				<b>904,382</b>	710,429
Restricted funds				<b>347</b>	34,734
<b>TOTAL FUNDS</b>				<b>904,729</b>	<b>745,163</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 16 January 2024 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 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>179,065</u>	<u>116,333</u>
Net cash provided by operating activities		<u>179,065</u>	<u>116,333</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(2,033)</u>	-
Interest received		<u>2,030</u>	<u>280</u>
Net cash (used in)/provided by investing activities		<u>(3)</u>	<u>280</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>179,062</b>	116,613
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>654,324</b></u>	<u>537,711</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><b>833,386</b></u>	<u>654,324</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023

## 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>159,566</b>	<b>207,705</b>
<b>Adjustments for:</b>		
Depreciation charges	3,636	3,636
Interest received	(2,030)	(280)
Decrease/(increase) in debtors	32,883	(115,541)
(Decrease)/increase in creditors	<u>(14,990)</u>	<u>20,813</u>
<b>Net cash provided by operations</b>	<b><u>179,065</u></b>	<b><u>116,333</u></b>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>654,324</u>	<u>179,062</u>	<u>833,386</u>
	<u>654,324</u>	<u>179,062</u>	<u>833,386</u>
<b>Total</b>	<b><u>654,324</u></b>	<b><u>179,062</u></b>	<b><u>833,386</u></b>

**1. STATUTORY INFORMATION**

During the year the charity converted from a private company limited by guarantee to 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 those of the charity in its previous 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**

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. ACCOUNTING POLICIES - continued**

**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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Corporate fundraising	<b>11,668</b>	75,502
Community fundraising & donations	<b>143,996</b>	195,991
Grants	<b>249,281</b>	266,878
Membership subscriptions	<b>-</b>	<b>35</b>
	<b><u>404,945</u></b>	<b><u>538,406</u></b>

Grant funding of £249,281 has been recognised in the year; £58,772 being restricted (2022: £105,355), and £190,509 (2022: £121,523) for general purposes. Restrictions relate to geographical area, project or expenditure type. Details of the restricted fund movements are given in note 18.

**4. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b><u>2,030</u></b>	<b><u>280</u></b>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Service contracts and grants	<b>589,021</b>	607,816
Housing benefit and rent	<b>246,091</b>	199,002
	<b><u>835,112</u></b>	<b><u>806,818</u></b>

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 £63,750 (2022: £71,900) from the National Lottery, Reaching Communities to deliver services in the East Riding.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**6. RAISING FUNDS****Raising donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>80,152</b>	110,965
Fundraising expenses	<b>6,849</b>	4,979
	<b><u>87,001</u></b>	<b><u>115,944</u></b>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	<b>£</b>	<b>£</b>	<b>£</b>
Supported Lodgings and Nightstop	<b>714,437</b>	<b>207,169</b>	<b>921,606</b>
SASH Active	<b>52,782</b>	<b>21,132</b>	<b>73,914</b>
	<b><u>767,219</u></b>	<b><u>228,301</u></b>	<b><u>995,520</u></b>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>427,152</b>	426,623
Supported Lodging provider payments	<b>282,974</b>	242,320
Other project expenses	<b>57,093</b>	77,514
	<b><u>767,219</u></b>	<b><u>746,457</u></b>

**9. SUPPORT COSTS**

	Support costs £
Supported Lodgings and Nightstop	<b>207,169</b>
SASH Active	<b>21,132</b>
	<b><u>228,301</u></b>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. SUPPORT COSTS - continued**

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

**Support costs**

			<b>2023</b>	<b>2022</b>
	Supported Lodgings and Nightstop £	SASH Active £	Total activities £	Total activities £
Office overheads	<b>59,783</b>	<b>11,123</b>	<b>70,906</b>	<b>78,383</b>
Management support costs	<b>116,283</b>	<b>10,009</b>	<b>126,292</b>	<b>175,396</b>
Governance costs	<b>31,103</b>	<b>-</b>	<b>31,103</b>	<b>21,619</b>
	<b><u>207,169</u></b>	<b><u>21,132</u></b>	<b><u>228,301</u></b>	<b><u>275,398</u></b>

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

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>3,636</b>	3,636
Auditor's remuneration	<b><u>7,450</u></b>	<b><u>6,960</u></b>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**12. STAFF COSTS**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>505,770</b>	566,204
Social security costs	<b>45,765</b>	48,982
Pension contributions	<b><u>41,277</u></b>	<b><u>47,145</u></b>
	<b><u>592,812</u></b>	<b><u>662,331</u></b>

The average monthly number of employees during the year was 18 (2022: 21).

The average number of full-time equivalent employees during the year was 15 (2022: 18).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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 £45,705 (2022: £66,995).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	433,051	105,355	538,406
<b>Charitable activities</b>			
Supported Lodgings and Nightstop	734,918	71,900	806,818
Investment income	<u>280</u>	<u>-</u>	<u>280</u>
<b>Total</b>	<u>1,168,249</u>	<u>177,255</u>	<u>1,345,504</u>
<b>EXPENDITURE ON</b>			
Raising funds	115,944	-	115,944
<b>Charitable activities</b>			
Supported Lodgings and Nightstop	774,264	159,625	933,889
SASH Active	<u>38,357</u>	<u>49,609</u>	<u>87,966</u>
<b>Total</b>	<u>928,565</u>	<u>209,234</u>	<u>1,137,799</u>
<b>NET INCOME/(EXPENDITURE)</b>	239,684	(31,979)	207,705
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>470,745</u>	<u>66,713</u>	<u>537,458</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>710,429</u>	<u>34,734</u>	<u>745,163</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**14. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2022	<b>35,296</b>
Additions	<b><u>2,033</u></b>
At 31 March 2023	<b><u>37,329</u></b>
<b>DEPRECIATION</b>	
At 1 April 2022	<b>31,660</b>
Charge for year	<b><u>3,636</u></b>
At 31 March 2023	<b><u>35,296</u></b>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<b><u><u>2,033</u></u></b>
At 31 March 2022	<b><u><u>3,636</u></u></b>

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

	<b>2023</b>	2022
	£	£
Trade debtors	<b>101,926</b>	112,496
Accrued grant income	<b>20,000</b>	40,000
Prepayments	<b><u>5,556</u></b>	<u>7,869</u>
	<b><u><u>127,482</u></u></b>	<u><u>160,365</u></u>

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

	<b>2023</b>	2022
	£	£
Trade creditors	<b>19,284</b>	18,522
Social security and other taxes	<b>11,568</b>	11,863
Other creditors	-	91
Pension creditor	<b>4,838</b>	4,631
Accrued expenses	<b>7,482</b>	21,805
Deferred grant income	<b><u>15,000</u></b>	<u>16,250</u>
	<b><u><u>58,172</u></u></b>	<u><u>73,162</u></u>

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement of £1,250 from the prior year is reflected in current year income.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. LEASING AGREEMENTS**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	<b>17,370</b>	16,544
Between one and five years	<b><u>1,445</u></b>	<u>-</u>
	<b><u>18,815</u></b>	<u>16,544</u>

**18. MOVEMENT IN FUNDS**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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	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 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)
Ruby & Will George Trust	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>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	443,146	243,866	687,012
Designated fund - Relton Trust	27,599	(4,182)	23,417
	470,745	239,684	710,429
<b>Restricted funds</b>			
Young People grants	2,504	(796)	1,708
Sirius Minerals Foundation	2,222	(2,222)	-
BBC Children in Need	11,943	(2,016)	9,927
Awards for All - The National Lottery	7,650	(7,650)	-
Nationwide Foundation	34,857	(15,333)	19,524
Miscellaneous grants and donations under £5,000	7,537	(3,962)	3,575
	<u>66,713</u>	<u>(31,979)</u>	<u>34,734</u>
<b>TOTAL FUNDS</b>	<u><u>537,458</u></u>	<u><u>207,705</u></u>	<u><u>745,163</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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	1,168,249	(924,383)	243,866
Designated fund - Relton Trust	-	(4,182)	(4,182)
	1,168,249	(928,565)	239,684
<b>Restricted funds</b>			
The National Lottery - Reaching Communities	71,900	(71,900)	-
Young People grants	3,512	(4,308)	(796)
The Sir James Reckitt Charity	12,625	(12,625)	-
Sirius Minerals Foundation	-	(2,222)	(2,222)
The Sobell Foundation	10,000	(10,000)	-
BBC Children in Need	38,875	(40,891)	(2,016)
Ruby & Will George Trust	15,000	(15,000)	-
Awards for All - The National Lottery	-	(7,650)	(7,650)
Nationwide Foundation	-	(15,333)	(15,333)
Miscellaneous grants and donations under £5,000	25,343	(29,305)	(3,962)
	177,255	(209,234)	(31,979)
<b>TOTAL FUNDS</b>	<u>1,345,504</u>	<u>(1,137,799)</u>	<u>207,705</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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

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**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.

The Sir James Reckitt Charity

Contribution towards costs in East Riding.

Sirius Minerals Foundation

Funding towards external tuition costs.

The Sobell Foundation

Funding towards Supported Lodgings.

BBC Children in Need

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

Ruby & Will George Trust

Funding towards the Nightstop project.

Awards for All - The National Lottery

Funding towards mental health first aid training.

Nationwide Foundation

Funding towards a project to support young people (16-25) who have faced homelessness and are now moving into their own home after SASH Supported Lodgings.

**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 £13,520 (2022: £9,211) from the charity for young people placed with her during the year. Her 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 her position as trustee.

Karen Wedgwood, who was a trustee for all or part of the year under review, was also a host during the period. She received provider payments totalling £4,008 (2022: £907) from the charity for young people placed with her during the year. Her 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 her position as trustee.

Donations totalling £720 (2022: £120) 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 meets 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 combine the results of the charitable company and CIO for the year ended 31 March 2023, and present comparative amounts showing the results of the charitable company.

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