

REGISTERED COMPANY NUMBER: 06136023 (England and Wales)
REGISTERED CHARITY NUMBER: 1122886

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST AUGUST 2016
FOR
THE SAVIOUR TRUST**

Hansons
St Oswald House
St Oswald Street
Castleford
West Yorkshire
WF10 1DH

THE SAVIOUR TRUST

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FOR THE YEAR ENDED 31ST AUGUST 2016**

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THE SAVIOUR TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06136023 (England and Wales)

Registered Charity number

1122886

Registered office

Hansons
St Oswald House
St Oswald Street
Castleford
West Yorkshire
WF10 1DH

Trustees

Mrs M A Iwanuschak
N C Brown
H Merrick
J I Warnett
S Kelly

In accordance with the Articles of Association, all trustees must retire and offer themselves for re-election.

Independent examiner

Mark Upex BA FCA
Institute of Chartered Accountants in England and Wales
Hansons
St Oswald House
St Oswald Street
Castleford
West Yorkshire
WF10 1DH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and is governed by a memorandum and articles of association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Structure and Management

As at the year end we have five trustees. Marilyn Iwanuschak, Nick Brown, John Irving Warnett, Harry Merrick and Stephen Kelly.

THE SAVIOUR TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Overview

Over the last year The Saviour Trust (the Trust') has continued to grow to meet the increasing needs of often desperate people seeking a roof over their head, and pastoral care which our Trust offers.

During the year our housing stock has increased by dwellings so that at 31st August 2016 The Saviour Trust was officially renting and supporting 65 properties. During the year we have continued to extend our care and housing to people with children, which although outside of the Trust's original remit, is a fact of life in Pontefract which we have to find ways of servicing. The people in Trust care as at the year-end was 149 which includes 12 children on whom the management and Trustees require weekly positive good care verification, with any suspected or unusual behaviours being escalated to the local Council family support unit. During the year to 31st August 2016 we have not had to escalate any such matters.

Since the financial year end single women referrals have increased which has resulted in The Saviour Trust having to develop two further properties for women only users. This now makes a total of four.

Homeless Project Staff Meetings

Staff meetings continue to be held on a weekly basis with the general manager, positive sighting by service user support staff and observed wellbeing of children is mandatory for family users. Trustees are invited to attend these meetings if they wish to do so.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity exists to:

1. Further the welfare of children, young people and adults mainly in the area of West Yorkshire, especially but not limited to those who are homeless or in danger of homelessness and those who are ex offenders.
2. Provide or facilitate the provision of housing, mentoring, counselling, advisory and welfare services, family care and personal development opportunities for persons within the beneficiary group.
3. Provide assistance to and services to ex offenders with a view to helping their rehabilitation.

Significant activities

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

The charities main activity is to provide housing and support to ex offenders.

All service users are visited in their own homes on a weekly basis, any issues regarding service users or property are discussed at these meetings.

All properties are inspected and brought up to date in line with current fire, health and safety regulations.

THE SAVIOUR TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2016

FUTURE DEVELOPMENTS

To continue to meet increasing demand and offer immediate and sustainable shelter to anyone who comes to us and remain the only provider of such a service in West Yorkshire and perhaps the country.

To continue to look for further funding opportunities for the sustainability of the project.

To develop the supply of housing for families that find it difficult to get housing.

The Big Lottery

Again we have exceeded The Big Lottery outcome for this year and we look forward to making the same progress in the future.

Governance Structure

The Saviour Trust Board of Trustees meets on a monthly basis (excluding December), to review department reports and Trust-wide performance.

In carrying out these duties the Board is aware of and follows recommended governance practices as laid down by the Charities Commission.

REPORTABLE EVENT

In December 2015 it was found and reported that £2,300 had gone missing from the petty cash, which has unfortunately left a taint on the organisation. Immediately on being informed, the Chair undertook an independent investigation of matters surrounding the incident, interviewing a number of staff. This investigation confirmed that it was a breach of security and usual cash handling procedures whilst the usual cash handler was on holiday, which resulted in this loss. There were no obvious lines of enquiry as to who might have taken the monies. The Police were informed and concluded also that it was a likely theft by finding by potentially someone visiting the offices, and a crime number was logged.

It was decided that new procedures were needed to be implemented in order to tighten these areas and such remedial steps and controls were initiated immediately to prevent any such incidents re-occurring in the future.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24th April 2017 and signed on its behalf by:

J I Warnett - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SAVIOUR TRUST

I report on the accounts for the year ended 31st August 2016 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Upex BA FCA
Institute of Chartered Accountants in England and Wales
Hansons
St Oswald House
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West Yorkshire
WF10 1DH

25th May 2017

THE SAVIOUR TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2016**

		Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	2,901	99,915	102,816	105,423
Activities for generating funds	3	9,020	-	9,020	13,085
Investment income	4	13	-	13	1,068
Incoming resources from charitable activities					
Rental of properties		765,256	-	765,256	543,612
Total incoming resources		777,190	99,915	877,105	663,188
RESOURCES EXPENDED					
Charitable activities					
Rental of properties		685,411	101,027	786,438	604,415
Property		-	7,036	7,036	5,624
Governance costs		1,758	12,027	13,785	31,885
Total resources expended		687,169	120,090	807,259	641,924
NET INCOMING/(OUTGOING) RESOURCES					
		90,021	(20,175)	69,846	21,264
RECONCILIATION OF FUNDS					
Total funds brought forward		273,887	134,646	408,533	387,269
TOTAL FUNDS CARRIED FORWARD		363,908	114,471	478,379	408,533

The notes form part of these financial statements

THE SAVIOUR TRUST

**BALANCE SHEET
AT 31ST AUGUST 2016**

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Tangible assets	8	227,270	114,472	341,742	263,924
CURRENT ASSETS					
Debtors	9	48,861	487	49,348	23,997
Cash at bank and in hand		136,521	7,367	143,888	211,191
		<u>185,382</u>	<u>7,854</u>	<u>193,236</u>	<u>235,188</u>
CREDITORS					
Amounts falling due within one year	10	(48,745)	(7,854)	(56,599)	(90,579)
NET CURRENT ASSETS		<u>136,637</u>	<u>-</u>	<u>136,637</u>	<u>144,609</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>363,907</u>	<u>114,472</u>	<u>478,379</u>	<u>408,533</u>
NET ASSETS		<u><u>363,907</u></u>	<u><u>114,472</u></u>	<u><u>478,379</u></u>	<u><u>408,533</u></u>
FUNDS	11				
Unrestricted funds				363,907	273,887
Restricted funds				114,472	134,646
TOTAL FUNDS				<u><u>478,379</u></u>	<u><u>408,533</u></u>

The notes form part of these financial statements

THE SAVIOUR TRUST
BALANCE SHEET - CONTINUED
AT 31ST AUGUST 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 24th April 2017 and were signed on its behalf by:

J I Warnett -Trustee

H Merrick -Trustee

THE SAVIOUR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and grants received are for use by the charity in order to achieve its objectives.

Rental income is derived from the charities primary objective of the provision of housing to persons within the beneficiary group.

Resources expended

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.

Tangible fixed assets

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

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on reducing balance

Fixed assets are stated at cost less accumulated depreciation. Assets from which the charity gains long term benefit are capitalised.

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 and other post-retirement benefits

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

THE SAVIOUR TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

2. VOLUNTARY INCOME

	2016	2015
	£	£
Donations	2,901	744
Grants	99,915	104,679
	<u>102,816</u>	<u>105,423</u>

Grants received, included in the above, are as follows:

	2016	2015
	£	£
Lankelly Chase Foundation	-	2,500
Big Lottery Fund	99,915	102,179
	<u>99,915</u>	<u>104,679</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2016	2015
	£	£
School work	9,020	9,478
Internal labour	-	3,607
	<u>9,020</u>	<u>13,085</u>

4. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	13	32
Loan interest	-	1,036
	<u>13</u>	<u>1,068</u>

5. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2016	2015
	£	£
Depreciation - owned assets	15,033	9,367
Surplus on disposal of fixed asset	(2,327)	-
	<u>12,706</u>	<u>9,367</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2016 nor for the year ended 31st August 2015 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2016 nor for the year ended 31st August 2015 .

THE SAVIOUR TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

7. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	236,140	198,944
Social security costs	18,325	15,330
Other pension costs	5,324	-
	<u>259,789</u>	<u>214,274</u>

The average monthly number of employees during the year was as follows:

	2016	2015
	14	13
Support staff	<u>14</u>	<u>13</u>

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

8. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1st September 2015	281,197	27,665	308,862
Additions	70,591	29,633	100,224
Disposals	-	(18,796)	(18,796)
	<u>351,788</u>	<u>38,502</u>	<u>390,290</u>
At 31st August 2016	351,788	38,502	390,290
DEPRECIATION			
At 1st September 2015	28,493	16,445	44,938
Charge for year	7,036	7,997	15,033
Eliminated on disposal	-	(11,423)	(11,423)
	<u>35,529</u>	<u>13,019</u>	<u>48,548</u>
At 31st August 2016	35,529	13,019	48,548
NET BOOK VALUE			
At 31st August 2016	<u>316,259</u>	<u>25,483</u>	<u>341,742</u>
At 31st August 2015	<u>252,704</u>	<u>11,220</u>	<u>263,924</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade debtors	47,243	15,895
Other debtors	2,105	8,102
	<u>49,348</u>	<u>23,997</u>

THE SAVIOUR TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other creditors	<u>56,599</u>	<u>90,579</u>

11. MOVEMENT IN FUNDS

	At 1.9.15 £	Net movement in funds £	At 31.8.16 £
Unrestricted funds			
General fund	273,887	90,020	363,907
Restricted funds			
Property Fund	121,508	(7,036)	114,472
Big Lottery Fund	13,138	(13,138)	-
	<u>134,646</u>	<u>(20,174)</u>	<u>114,472</u>
TOTAL FUNDS	<u>408,533</u>	<u>69,846</u>	<u>478,379</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	777,190	(687,170)	90,020
Restricted funds			
Big Lottery Fund	99,915	(113,053)	(13,138)
Property Fund	-	(7,036)	(7,036)
	<u>99,915</u>	<u>(120,089)</u>	<u>(20,174)</u>
TOTAL FUNDS	<u>877,105</u>	<u>(807,259)</u>	<u>69,846</u>

Property Fund - This project was funded by the All Saints Church Pontefract and was received to purchase property to enable the charity to fulfil its charitable objectives.

Big Lottery Fund - Money received from the fund is for increasing staffing levels and providing more social activities.

12. RELATED PARTY DISCLOSURES

Mr N.Brown, a trustee of The Saviour Trust received a salary of £3,600 for his services as treasurer.