

**Registered Charity Number: 1049438**

**Company number: 03003611**

## **Homeless and Rootless at Christmas (HARC)**

### **UNAUDITED FINANCIAL STATEMENTS**

**For the 9 months ended 31 December 2020**

# Homeless and Rootless at Christmas (HARC)

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# **Homeless and Rootless at Christmas (HARC)**

## **Administrative Information for the 9 months ended 31 December 2020**

### **Management Committee**

Peter Herbert  
Jo Lidster  
Joan Jones  
Jayne Kerr  
Julie Roberts  
Janet Pryke

### **Company Secretary**

Jo Lidster

### **Registered office**

C/O Sheffield Children's Centre  
Shoreham Street  
Sheffield  
South Yorkshire  
S1 4SR

### **Company Number**

03003611

### **Charity number**

1049438

### **Independent Examiner**

Donna Hellewell FCMA

# **Homeless and Rootless at Christmas (HARC)**

## **Committee's annual report For the 9 months ended 31 December 2020**

The management committee, who are directors of the company and trustees of the charity, submit their annual report and the financial statements for the 9 months ended 31 December 2020.

### **Structure, governance and management**

Homeless and Rootless at Christmas (HARC) was incorporated as a company limited by guarantee on 20 December 1994 and a charity registered with the Charity Commission on 29 September 1995.

All management committee members are members of the company and guarantee to contribute to the assets of the company in the event of it being wound up to such amounts as may be required not exceeding £1.

HARC is run by a voluntary management committee who are elected each year at the Annual General Meeting. Management committee members have no beneficial interest in the company and are not remunerated.

### **Objects and activities**

The objects of the charity are:

- The relief of poverty and sickness and in particular the provision of temporary accommodation and relief for homeless persons in Sheffield.
- The provision of grant aid to other charitable organisations within the area of benefit.

The charity meets the needs of men and women who are homeless, rootless, isolated or lonely over the Christmas and new year period by providing, a day centre offering meals, companionship, entertainment, access to services such as hairdressing. The charity also provides support for organisations who offer similar schemes through the year.

The management committee have taken due note of the Charity Commission guidance on public benefit.

### **Achievements and performance**

2020 was a challenging year and many of our usual fundraising events were unable to take place – however, online donations increased this year.

Planning began early in 2020 to operate within the changing Covid restrictions.

We served our guests with hot takeaway breakfasts and lunches, and a takeaway sandwich.

Emergency use of toilets, showers and laundry and access to emergency accommodation were also available.

Numbers of guests using HARC this year was lower, but from Christmas Day to New Year's Day we served approximately 202 hot takeaway breakfasts, 395 hot takeaway lunches and 440 sandwiches/lunch bags.

We were unable to provide entertainment, activities, and guest services to clients due to COVID restrictions in place.

# **Homeless and Rootless at Christmas (HARC)**

## **Committee's annual report (continued) For the 9 months ended 31 December 2020**

During the year we were very grateful to receive a grant award of £2,500 from the Oliver Borthwick Memorial Trust.

It is part of HARC's constitution to award financial gifts to other similar homeless charities. During the 9 months no donations were awarded, however donations will be resumed in the next financial year.

### **Reserves policy**

The charity aims to maintain reserves at a level that covers running costs for 12 months. This equates to approximately £27,000.

The free reserves at the end of the year were £51,436 which equates to approximately 23 months of expenditure.

### **Exemptions**

The directors have taken advantage of the exemptions available to small companies including the audit exemption (see statement on balance sheet).

### **Directors' responsibilities for the financial statements**

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company, and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

### **Small company provisions:**

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

The directors declare that they have approved the directors' annual report above on 19<sup>th</sup> September 2021

Signed on behalf of the directors:



Print name: Janet Pryke  
Director

# Homeless and Rootless at Christmas (HARC)

## Independent Examiner's report on the Financial Statements for the 9 months ended 31 December 2020

I report on the accounts of Homeless and Rootless at Christmas (HARC) for the 9 months ended 31 December 2020 which are set out on pages 5 to 8.

### Respective responsibilities of the Trustees and the examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 needed.

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 Commissioners (under section 145 (5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### Basis of 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 statement 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 appropriate accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 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.

Signed: \_\_\_\_\_



Date: 20<sup>th</sup> September 2021

**Homeless and Rootless at Christmas (HARC)**  
**Statement of Financial Activities**  
**31 December 2020**

		<b>9 Months to 31 December 2020 Total £</b>	<b>12 Months to 31 March 2020 Total £</b>
<b>Income from:</b>	<b>Notes</b>		
Grants		2,500	2,000
Donations		25,132	39,684
Bank interest			
<b>Total income</b>		<b>27,632</b>	<b>41,684</b>
<b>Expenditure on:</b>			
Grants to other organisations	<b>2</b>		16,500
Food and drink		6,278	7,502
Project Lead Staff Costs		2,777	2,849
Equipment and clothing			1,339
Rent		1,200	3,200
Accommodation			1,404
Room hire			483
Project administration and support		4,850	6,392
Travel		87	1,065
Premises and storage		884	1,487
Training			
Fundraising costs			419
Insurance		461	430
Postage, stationery and telephone		98	328
Marketing			225
Other expenditure		0	295
Printing			
Accountancy and independent examination			
Committee expenses	<b>3</b>		
<b>Total expenditure</b>		<b>16,634</b>	<b>43,918</b>
<b>Net movement in funds</b>		<b>10,998</b>	<b>(2,233)</b>
Total funds brought forward		40,439	42,672
<b>Total funds carried forward</b>		<b>51,436</b>	<b>40,439</b>

All funds are unrestricted

# Homeless and Rootless at Christmas (HARC)

## Balance Sheet

As at 31 December 2020

	Notes	As at 31 December 2020	As at 31 March 2020
<b>Fixed Assets</b>			
Tangible Assets			
<b>Current assets</b>			
Cash at bank and in hand		62,918	40,739
<b>Total current assets</b>		62,918	40,739
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<b>(11,482)</b>	<b>(300)</b>
<b>Net current assets</b>		51,436	40,439
<b>Total assets less current liabilities</b>		<b>51,436</b>	<b>40,439</b>
Creditors: amounts falling due after more than one year			
<b>Total net assets</b>		<b>51,436</b>	<b>40,439</b>
<b>Funds of the Charity</b>			
Unrestricted funds		51,436	40,439
		<b>51,436</b>	<b>40,439</b>

For the nine months ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board on:

19th September 2021

Signed on behalf of the board:



Print Name of Director:

Janet Pryke

# Homeless and Rootless at Christmas (HARC)

## Notes to the Accounts for the 9 months ended 31 December 2020

### 1 Accounting Policies

#### (a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The financial statements have also taken early adoption of Charities SORP (FRS 102) Bulletin 1.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised as historic cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### (b) Income

Income is recognised when the charity has entitlement of funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

#### (c) Expenditure & Liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### (d) Tangible Fixed Assets

All items of capital expenditure below £500 are written off as incurred.

#### (e) Fund Accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

### 2 Grants to other organisations

	<u>31 Dec</u> <u>2020</u>	<u>31 Mar</u> <u>2020</u>
Archer Project		1,500
Sunday Centre		10,000
Stop Gap		5,000
		<u>16,500</u>

## Homeless and Rootless at Christmas (HARC)

### Notes to the Accounts (continued) for the 9 months ended 31 December 2020

#### 3 Committee Expenses

Committee members did not receive any remuneration and were not reimbursed for any expenses in the year (March 2020: £nil)

#### 4 Creditors: amounts falling due within one year

	As at 31 December 2020	As at 31 March 2020
Accruals	<u>11,482</u>	<u>300</u>
	<u>11,482</u>	<u>300</u>

#### 5 Related Party Transactions

There were no related party transactions during the period.