

Registered Charity Number: 1049438

Company number: 03003611

03003611

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

UNAUDITED FINANCIAL STATEMENTS

For the 12 months ended 31 December 2023

Homeless and Rootless at Christmas (HARC)

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Homeless and Rootless at Christmas (HARC)

Administrative Information for the 12 months ended 31 December 2023

Management Committee

Julie Roberts
Jo Lidster
Joan Jones
Jayne Kerr
Gemma
Thornton
Alysia
Trackim

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

Committee's annual report For the 12 months ended 31 December 2023

The management committee, who are directors of the company and trustees of the charity, submit their annual report and the financial statements for the 12 months ended 31 December 2023.

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

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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 throughout the year.

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

Achievements and performance

The project in 2023 was a success in that we served more meals and saw more people come into the Lower Hall at Victoria Hall than ever. This, not unexpected, increase in numbers of guests along with very wet weather conditions and a lower-than-normal number of volunteers lead to the project being faced with more challenges.

We are continually looking for new ways of bringing money into the project and this year we raised a good amount of money simply by placing a bucket on the bar of a pub near to Sheffield Wednesday football ground when there was a home match. Small pots of funding from trusts and charities helped with our running costs. Costs are still on the increase and we have increased the hourly rate of our paid workers to reflect their responsibility and the fact that they work on Bank Holidays. This year there was an overspend but with the money that we hold in reserve this is not seen as a problem. Many organisations gave money, clothes and toiletries as usual.

540 breakfasts (compared to 250 in 2022)

870 lunches (compared to 590 in 2022)

870 takeaway teas (compared to 590 in 2022)

We continued to offer takeaway meals and hot drinks for those guests who did not want, for whatever reason, to come inside and we will continue to review this.

The quality of the menu on offer continues to be of a high standard.

Many of our volunteers come back to HARC year after year as do our guests; we welcome the first but not so much the second.

We provided warm clothes, hats, gloves, socks and toiletries as previous years and thick warm coats and rough sleeping kits were also available. For the first time in this venue we were able to offer a shower and clothes washing facilities. This offer was not without problems which we will learn from.

Entertainment, bingo, Karaoke and visits from choirs were popular

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Committee's annual report (continued) For the 12 months ended 31 December 2023

Reserves policy

The charity aims to maintain reserves at a level that covers running costs for 12 months. This equates to approximately £30,000.

The free reserves at the end of the year were £34,652 which equates to approximately 15 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.

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Committee's annual report (continued) For the 12 months ended 31 December 2023

The directors declare that they have approved the directors' annual report above on xx/xx/xxx

Signed on behalf of the directors:

Print name:

Director

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Independent Examiner's report on the Financial Statements for the 12 months ended 31 December 2023

I report on the accounts of Homeless and Rootless at Christmas (HARC) for the 12 months ended 31 December 2023 which are set out on pages 8- 14.

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:

which gives me reasonable cause to believe that in any material respect the requirements:

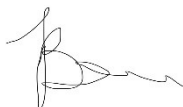
to keep appropriate accounting records in accordance with section 386 of the Companies Act 2006; and

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

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

Signed:



Jessica Bemrose

Date:

16/09/2024

Homeless and Rootless at Christmas (HARC)

Statement of Financial Activities

		12 Months to 31 December	12 Months to 31 December
		2023 Total £	2022 Total £
	Notes		
Income from:			
Grants		9,500	6,500
Donations		28,671	26,969
Bank interest			
Gift Aid	10		
	30		
Total income		38,211	33,469
Expenditure on:			
Total expenditure		42,108	27,255
Net movement in funds		(3,897)	(3,786)
Total funds brought forward		38,549	42,335
Total funds carried forward		34,652	38,549
	Notes		
Grants to other organisations	2	11,925	0
Food and drink		9,473	9,131
Project Lead Staff Costs		3,020	3,298
Equipment and clothing		973	328
Rent		4,147	4,358
Accommodation			
Room hire		150	
Project administration and support		10,965	7,844
Travel			
Premises and storage			
Training			
Fundraising costs			
Insurance		697	554
Postage, stationery and telephone		249	187
Marketing			
Other expenditure		509	1,527

Printing

7 2

Accountancy and independent examination

Committee expenses

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All funds in 2022 and 2023 are unrestricted

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Balance Sheet

As at

	Notes	31 December 2023	31 December 2022
Fixed Assets			
Tangible Assets			
Current assets			
Cash at bank and in hand		<u>51,041</u>	<u>-</u>
			<u>54,681</u>
Total current assets		51,041	54,681
Creditors: amounts falling due within one year	4	(16,389)	(16,132)
		<u>34,652</u>	<u>38,549</u>
Net current assets		<u>34,652</u>	<u>38,549</u>
Total assets less current liabilities		34,652	38,549
Creditors: amounts falling due after more than one year			
Total net assets		<u>34,652</u>	<u>38,549</u>
Funds of the Charity			
Unrestricted funds		34,652	38,549
		<u>34,652</u>	<u>38,549</u>

For the year ending 31 December 2023 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:

Signed on behalf of the board:

Print Name of Director:

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Notes to the Accounts for the 12 months ended 31 December 2023

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

	As at 31 December 2023	As at 31 December 2022
<u>Grants awarded</u>		
Archer Project	£1,350	£0
Ben's Centre	£1,400	£0
Nomad Opening Doors	£1,300	<u>£0</u>
Urban Theology	£75	<u>£0</u>
City of Sanctuary	£1,300	<u>£0</u>
Sheffield	£1,300	<u>£0</u>

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Working		
Snowdrop	£1,300	<u>£0</u>
St Matthew's	£1,300	<u>£0</u>
Recovery	£1,300	<u>£0</u>
Enterprise		
Airdale	£,1300	<u>£0</u>
Voluntary		
	£11,925	<u>£0</u>

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Notes to the Accounts (continued)
for the 12 months ended 31 December 2023

3 Committee Expenses

Committee members did not receive any remuneration and were not reimbursed for any expenses in the year (December 2023: £nil)

4 Creditors: amounts falling due within one year

	As at 31 December 2023	As at 31 December 2022
Accruals	16,389	16,132

16,389

16,132

5 Related Party Transactions

None