



Registered Charity Number 1049438

Company Number 0300361

HOMELESS AND ROOTLESS AT CHRISTMAS (HARC)

UNAUDITED FINANCIAL STATEMENTS For the 12 months ended 31st December 2024



HOMELESS AND ROOTLESS AT CHRISTMAS (HARC)

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HOMELESS AND ROOTLESS AT CHRISTMAS (HARC)

Administrative Information For the 12 months ended 31st December 2024

Management Committee

Julie Roberts- Chair
Jo Lidster - Secretary
Joan Jones- Trustee
Jayne Kerr- Trustee
Gemma Thornton- Trustee
Alysia Trackim- Treasurer (Resigned)

Company Secretary Jo Lidster

Registered Office
c/o The Sheffield Children's Centre
101 Shoreham Street
Sheffield
S1 4SR
South Yorkshire

Company Number
03003611

Charity Number
1049438

Independent Examiner
Sarah Argiropoulos



Committee's annual report For the 12 months ended 31st December 2024

The management committee, who are directors of the company and Trustees of the charity, submit their annual report and financial statements for the 12 months ended 31st December 2024.

Structure, governance and management

Homeless and Rootless at Christmas (HARC) was incorporated as a company limited by guarantee on 20th December 1994, and a charity registered with the Charity Commission on 29th 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 offer 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 2024 (Christmas Day and Boxing Day only) was a success in that the change in personnel (2 new project managers working as a job share) and venue (to the main hall in Victoria Hall) was managed well. We engaged a larger number of volunteers (158, of those 99 were new volunteers) and employed 3 Project Leads each day when previously we only had 2. This was in response to the need to make sure that guests and volunteers alike felt safe. We worked with other providers to help cover the days when HARC was not operating. Success was measured by the comments from our guests. They said that they preferred the new venue, felt safe and that the project provided a friendly caring environment. The quality of the food provided was very good and guests voiced their appreciation. Volunteers said that they enjoyed the experience and most said that they would volunteer again. Any issues were handled sensitively and efficiently by the Project Manager and the Project leads present. The number of guests on Christmas Day (no public transport) was lower than expected but this meant that volunteers were able to have hot food if they wanted it.



Funding from trusts and charities helped with our running costs along with generous donations from individuals and organisations across the city. Costs (venue and food) are again on the increase. We have increased the hourly rate of our Project Manager and Project Leads to reflect their responsibility and the fact that they were working solely on Bank Holidays during the project.

Many individuals and organisations gave clothes and toiletries as usual and those that were left over at the end of the project were distributed to other charities that support our clients during the rest of the year.

Numbers served, Christmas Day and Boxing Day Only-not compared to 2023

150 breakfasts
180 lunches
250 takeaway teas

We served all meals on metal crockery, with metal cutlery to make the occasion special. This meant that we created less waste than previous years when we used takeaway boxes and wooden cutlery. We continue to try to reduce waste. We did, however, still offer takeaway meals and hot drinks for those guests who did not want, for whatever reason, to come inside. The number that took up this offer was less than previous years.

A small Christmas gift was given to each guest with their Christmas meal. We provided warm clothes, hats, gloves, socks and toiletries as in previous years and thick warm coats and rough sleeping kits were also available. An emergency shower and clothes washing facilities were on offer for guests in need.

Entertainment provided by a drumming workshop, bingo, and Karaoke were popular as always. We will improve the sound equipment we have next year to cope with the bigger venue. One volunteer managed several guests playing chess (his particular interest) and this was very popular. The hairdresser was again very popular with guests appreciating this service.

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 £53,235, which equates to approximately 24 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.

Signed on behalf of the Directors-

Print Name- Julie Roberts

Director- Chair of Trustees

Dated- 15/4/2025

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

31 December 2024

I report on the accounts of Homeless and Rootless at Christmas (HARC) for the 12 months ended 31 December 2024 which are set out on pages 8 to 11.

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:



Sarah Argiropoulos

Date: 14th April 2025

HOMELESS AND ROOTLESS AT CHRISTMAS (HARC)
Statement of Financial Activities

| | 12 Months to 31 December 2024 Total £ | 12 Months to 31 December 2023 Total £ |
|------------------------------------|---|---|
| Income from: | | |
| Grants ¹ | £ 19,000 | £ 9,500 |
| Donations | £ 25,130 | £ 28,671 |
| Bank Interest | £ 912 | £ 10 |
| Gift Aid | £ - | £ 30 |
| Total Income | £ 45,042 | £ 38,211 |
| Expenditure on : | | |
| Grants to other organisations | | 11,925 |
| Food and Drink | 1,616 | 9,473 |
| Project Staffing costs | 13,451 | 13,985 |
| Equipment and clothing | | 973 |
| Venue costs | 4,781 | 4,147 |
| Project Administration and support | 949 | |
| Travel | | |
| Premises and storage | | 150 |
| Training | | |
| Fundraising costs | | |
| Insurance | 760 | 697 |
| Postage, stationery and phone | 34 | 249 |
| Marketing | | |
| Bank fees | 60 | |
| Other expenditure | 1,087 | 509 |
| Total expenditure | 22,738 | 42,108 |
| Net movement in funds | 22,304 | (3,987) |
| Total funds brought forward | 34,652 | 38,551 |
| Total funds carried forward | 56,956 | 34,652 |

¹ A £5,000 grant was awarded by the South Yorkshire Community Foundation Cost of Living Fund and is restricted. The grant was awarded to cover some of HARC's staffing costs.

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

| | 31st December 2024 Total £ | 31st December 2023 Total £ |
|--|---|---|
| Fixed Assets | | |
| Tangible Assets | | |
| Current Assets | | |
| Cash at bank and in hand | 56,956 | 51,041 |
| Total Current Assets | 56,956 | 51,041 |
| Creditors: | | |
| Amounts falling due within one year | (3,721) | (16,389) |
| Net Current Assets | 53,235 | 34,652 |

For the year ending 31st December 2024, 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- 15/04/25

Signed on behalf of the Board- *J. Roberts*

Print name of Director- JULIE ROBERTS

HOMELESS AND ROOTLESS AT CHRISTMAS (HARC)

Notes to the Accounts

For the 12 months ended 31st December 2024

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 and 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

No grants were made to other organisations for the 12 months ended 31st December 2024.

3. Committee Expenses

Committee members did not receive any remuneration and were not reimbursed for any expenses in the year (December 2024: £nil)

HOMELESS AND ROOTLESS AT CHRISTMAS (HARC)

Notes to the Accounts (continued) For the 12 months ended 31st December 2024

4. Creditor's Note

| Creditors | 31 st December 2024 Total £ | 31 st December 2023 Total £ |
|-----------------|---|---|
| Trade creditors | 3,473 | 3,593 |
| Other costs | 248 | 12,796 |
| Total Creditors | <u>3,721</u> | <u>16,389</u> |

Other costs relate wholly to staff costs and reimbursement of expenses.