CHORLEY HELP THE HOMELESS

England & Wales · Charity number 1152392

Details

Status	Registered
Legal form	Charitable company
Company number	08380427
Registered	2013-06-12
Register	View on the Charity Commission register

Contact

Address	Dorothy House 45 Clifford Street Chorley PR7 1SE
Phone	01257273320
Email	reception@chth.org.uk
Website	www.chth.org.uk

Activities

Objects: THE RELIEF OF POVERTY AMONGST HOMELESS AND FORMER HOMELESS PERSONS WITHIN THE BOROUGH OF CHORLEY WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS. IN PARTICULAR BUT NOT EXCLUSIVELY BY:1) THE PROVISION OF A DAY TIME DROP IN CENTRE AND NIGHT SHELTER,2) THE PROVISION OF AN ADVICE, INFORMATION AND SUPPORT SERVICE,3) THE PROVISION OF FURNITURE AND OTHER HOUSEHOLD ACCESSORIES CALCULATED TO RELIEVE THE NEED OF SUCH PERSONS.

Activities: Our mission is to HELP people in the community of Chorley who are homeless or threatened with homelessness and to seek to PREVENT homelessness. To act as an ADVOCATE on their behalf to get the support they need. To be a CATALYST for change to improve their lives for the better. We provide food parcels, household items & clothes together with advice and advocacy on benefits and counselling support.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£109,101	£121,467	-	-
2024-03-31	£114,309	£88,718	-	-
2023-03-31	£95,674	£69,493	-	-
2022-03-31	£80,517	£107,780	-	-
2021-03-31	£91,170	£40,327	-	-

Trustees

Name	Role	Appointed
JASON O'FLAHERTY RN NNEB	Chair	2019-02-07
Emma Walker		2024-09-04
Julia White		2026-03-11
Malcolm Thomas McVicar		2026-01-14

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CHORLEY HELP THE HOMELESS

England & Wales - Charity number 1152392

Accounts

Charity registration number 1152392 (England and Wales)

Company registration number 08380427

CHORLEY HELP THE HOMELESS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CHORLEY HELP THE HOMELESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J O'Flaherty P Walkden K Derbyshire E Walker
Charity number (England and Wales)	1152392
Company number	08380427
Registered office	45 Clifford Street Chorley Lancashire PR7 1SE

CHORLEY HELP THE HOMELESS

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CHORLEY HELP THE HOMELESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 January 2019)"

Objectives and activities

The Charity's objectives are to help people in the community of Chorley who are homeless or threatened with homelessness and to seek to prevent homelessness.
The services developed in furtherance of these objectives are:
the provision of housing advice, information, and support services;
the provision of household accessories including clothing and emergency food;
the provision of hot food in our Community Café drop-in centre.
There has been no change in these during the year.

Public benefit statement
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activity the Charity should undertake.

Use of Volunteers
The Charity continues to rely on the support of volunteers to provide administrative support, help in fundraising and provide advice and mediation services to the clients. The Trustees wish to thank all these volunteers for their help during the year.

Public benefit statement
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers
The Charity continues to rely on the support of volunteers to provide administrative support, help in fundraising and provide advice and mediation services to the clients. The Trustees wish to thank all these volunteers for their help during the year.

Achievements and performance

During the period the Charity has continued to provide an ongoing service to the homeless community of Chorley, providing advice and practical help such as food, bedding, and household items. In this period Chorley Help the Homeless provided:

- **3098** food parcels
- **123** household item packs that include such items as microwaves, toasters and mini-fridges
- **3442** hot lunchtime meal servings
- **425** Advice appointments

Our employees and volunteers have continued to help focus resources to highlight the charities work in the local community, provide publicity and to engage fundraising. This work has provided several sources of funding including grants from Chorley Brough Council, local businesses and other charitable foundations. The trustees wish to thank all these organisations for their generosity and support during the year.

A new emphasis has been placed on fundraising through social media including Facebook appeals as well as donations through Just Giving, CAF and PayPal.

Financial review

The incoming resources for the year were **£109,101** (2024: £114,309) which was an overall decrease of £5,208 on last year. **£35,366** of incoming resources received in this year came from donations, fundraising and unrestricted grants, and **£73,735** from restricted grants. This represents a greater emphasis on using restricted funding from significant grants to fund the running of the premises and our food bank services.

Spending during the year amounted to **£121,467** which was an increase of £32,749 on last year.

Chorley Council allows the Charity to occupy our premises at Dorothy House rent free. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £3,900. This has enabled the charity to cover its ongoing premise expenses without using its accumulated reserves.

The reserves are sufficient to provide a stable financial basis from which the organisation can achieve its objectives.

Goods donated to the charity are not included in these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained through the year.

Risk factors

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that the systems are in place to mitigate the major risks.

Plans for the future

The Charity has secured further funding to cover support and administrative expenses for the coming year. This will enable the Charity to perform its ongoing objectives. There is still need to acquire funding from fundraising organised by local group and individuals.

Structure, governance and management

The Charity is a company limited by guarantee registered in England under the number 08380427. The company was incorporated on 29th January 2013 to establish a specific Chorley based charity to take over the running of homeless services previously run by Help the Homeless Chorley Limited. From 1st April 2013 the charity began to operate as a separate entity performing its intended objectives.

The Trustees, who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J O'Flaherty
P Walkden
K Derbyshire
C Mitchell (Resigned 1 June 2024)
E Walker (Appointed 16 June 2024)
D Lee (Appointed 21 May 2025, resigned 20 August 2025)

The Charity has and will continue to recruit Trustees from the business community and the volunteer community.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Related parties

During the year, Chorley Borough Council has provided core funding to the Charity in order to provide additional support to individuals and families within the Community of Chorley who are homeless or face the risk of homelessness.

The Trustees' report was approved by the board of Trustees

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J O'Flaherty

Trustee

Dated: 30th January 2026.

CHORLEY HELP THE HOMELESS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHORLEY HELP THE HOMELESS

I report to the Trustees on my examination of the financial statements of Chorley Help the Homeless (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Kieran Brophy BA ACA
Chartered Accountant

Dated: 30 JANUARY 2026

CHORLEY HELP THE HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	28,698	36,735	65,433	50,192	16,740	66,932
Charitable activities	4	-	37,000	37,000	-	37,000	37,000
Other trading activities	5	6,306	-	6,306	10,082	-	10,082
Investments	6	362	-	362	295	-	295
Total income		35,366	73,735	109,101	60,569	53,740	114,309
Expenditure on:							
Raising funds	7	-	-	-	254	-	254
Charitable activities	8	33,302	88,165	121,467	50,700	37,764	88,464
Total expenditure		33,302	88,165	121,467	50,954	37,764	88,718
Net income/(expenditure) and movement in funds		2,064	(14,430)	(12,366)	9,615	15,976	25,591
Reconciliation of funds:							
Fund balances at 1 April 2024		81,108	32,911	114,019	71,493	16,935	88,428
Fund balances at 31 March 2025		83,172	18,481	101,653	81,108	32,911	114,019

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHORLEY HELP THE HOMELESS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		1,249		2,366
Current assets					
Debtors	14	6,176		562	
Cash at bank and in hand		95,128		112,747	
		101,304		113,309	
Creditors: amounts falling due within one year	15	(900)		(1,656)	
Net current assets			100,404		111,653
Total assets less current liabilities			101,653		114,019
The funds of the Charity					
Restricted income funds	18		18,481		32,911
Unrestricted funds	16		83,172		81,108
			101,653		114,019

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 January 2026

J O'Flaherty
Trustee

Company registration number 08380427 (England and Wales)

CHORLEY HELP THE HOMELESS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**20**		(17,981)		27,097
Investing activities					
Investment income received		362		295	
Net cash generated from investing activities			362		295
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(17,619)		27,392
Cash and cash equivalents at beginning of year			112,747		85,355
Cash and cash equivalents at end of year			95,128		112,747

1 Accounting policies

Charity information

Chorley Help the Homeless is a private company limited by guarantee incorporated in England and Wales. The registered office is 45 Clifford Street, Chorley, Lancashire, PR7 1SE.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes and is the sum of the Charity's surplus income over the past 3 years

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The value of services provided by volunteers is not incorporated into these accounts as the Trustees are unable to reliably measure their contribution to the Charity.

Goods or services are provided to the Charity as a donation that would normally be purchased from suppliers are not incorporated into these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Grants are recognised when the Charity is legally entitled to them after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Governance costs comprise of all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. All the governance costs have been included in expenditure on Charitable Activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 **Accounting policies** **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	21,504	4,000	25,504	29,292
Grant received	3,094	32,735	35,829	33,740
Donated goods and services	3,900	-	3,900	3,900
Other	200	-	200	-
	28,698	36,735	65,433	66,932
Donations and gifts				
MBDA	5,000	-	5,000	-
Sainsburys	-	500	500	-
Groundwork	-	2,500	2,500	-
Chorley and Leyland Masonic	2,000	-	2,000	1,000
Booth & Co	-	-	-	3,547
Scanlon	-	-	-	3,000
Chorley and Leyland Lions	-	-	-	500
Mayor of Chorley	-	-	-	2,000
PAR Group	-	-	-	1,200
Hampshire Global	3,000	-	3,000	1,000
Other	11,504	1,000	12,504	17,045
	21,504	4,000	25,504	29,292
Grants receivable for core activities				
B & Q Foundation	-	-	-	10,000
ESG Global Energy	-	-	-	5,000
GXO logistics	-	-	-	5,000
Jigsaw Homes North	500	10,600	11,100	4,840
Chorley & District Building Society	-	-	-	5,000
Lidl	-	-	-	1,250
Chorley Council	-	21,620	21,620	650
Broughton Charitable Catholic Society	-	-	-	2,000
Other	2,594	515	3,109	-
	3,094	32,735	35,829	33,740

Donated goods and services
Rent donated by Chorley Borough Council at an estimated rate of £75 per week

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Provision of mediation and advice service		
Services provided under contract	21,000	21,000
Performance related grants	16,000	16,000
	37,000	37,000

Performance related grants analysis

	Provision of mediation and advice service 2025 £	Provision of mediation and advice service 2024 £
Chorley Council Service Level agreement	16,000	16,000
Other	-	-

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	6,306	10,082

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	362	295

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	-	254

8 Charitable activities

	Provision of household goods, accomodation and advice. 2025 £	Voucher scheme and provision of services from Drop In Centre 2025 £	Total 2025 £	Provision of household goods, accomodation and advice. 2024 £	Voucher scheme and provision of services from Drop In Centre 2024 £	Total 2024 £
Staff costs	37,268	-	37,268	23,646	-	23,646
Depreciation and impairment	1,117	-	1,117	1,802	-	1,802
Rent	3,898	14,936	18,834	3,900	14,000	17,900
Rates	1,116	541	1,657	1,441	253	1,694
Insurance	161	961	1,122	494	840	1,334
Light and heat	3,156	469	3,625	3,584	-	3,584
Repairs and maintenance	3,765	-	3,765	1,298	-	1,298
Printing, postage and stationery	24	450	474	1,756	471	2,227
Telephone	2,292	-	2,292	2,681	-	2,681
Travelling expenses	334	-	334	594	-	594
Sundry expenses	728	-	728	235	-	235
Subscriptions and donations	167	-	167	227	-	227
Training costs	40	1,181	1,221	27	-	27
Household goods	10,136	-	10,136	2,446	-	2,446
Fresh food	5,174	29,031	34,205	135	14,914	15,049
Vouchers redeemed	842	2,780	3,622	8,880	4,840	13,720
	70,218	50,349	120,567	53,146	35,318	88,464
Share of governance costs (see note)	900	-	900	-	-	-
	71,118	50,349	121,467	53,146	35,318	88,464
Analysis by fund						
Unrestricted funds	33,302	-	33,302	50,700	-	50,700
Restricted funds - general	37,816	50,349	88,165	2,446	35,318	37,764
	71,118	50,349	121,467	53,146	35,318	88,464

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	900	-
Depreciation of owned tangible fixed assets	1,117	1,802

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	1	2
Operational	2	-
Total	3	2

Employment costs	2025 £	2024 £
Wages and salaries	37,097	23,322
Other pension costs	171	324
	37,268	23,646

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	13,363
At 31 March 2025	13,363
Depreciation and impairment	
At 1 April 2024	10,997
Depreciation charged in the year	1,117
At 31 March 2025	12,114
Carrying amount	
At 31 March 2025	1,249
At 31 March 2024	2,366

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	183	185
Prepayments and accrued income	5,993	377
	6,176	562

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	489
Accruals and deferred income	900	1,167
	900	1,656

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	81,108	35,366	(33,302)	83,172

16 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	71,493	60,569	(50,954)	81,108

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	1,249	-	1,249
Current assets/(liabilities)	81,923	18,481	100,404
	83,172	18,481	101,653

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	2,366	-	2,366
Current assets/(liabilities)	78,742	32,911	111,653
	81,108	32,911	114,019

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
Chorley HSF phase 5 and 6	-	21,000	(20,426)	574
CBC UKSPF community capacity Building	-	21,635	(21,420)	215
ASDA Foundation	-	1,000	(1,000)	-
Comic Relief Community/groundworks UK	-	2,500	(1,944)	556
Neighbourly Sainsbury's	-	500	-	500
CBC -service agreement	906	-	(906)	-
Jigsaw -Printer and lease	2,620	-	(1,005)	1,615
Jigsaw -vouchers	3,525	10,600	(10,660)	3,465
Highfield -vouchers	315	-	(315)	-
Neighbourly Lidl	1,019	-	-	1,019
CBC Training	750	-	(750)	-
HSF phase 3	4,136	-	(4,136)	-
HSF phase 4	7,438	-	(7,438)	-
Neighbourly B&Q	9,297	-	-	9,297
Masons	1,260	-	(1,260)	-
Womens centre	205	-	(205)	-
Watch us grow	60	-	(60)	-
B & Q -Porch	1,200	-	-	1,200
Jigsaw	180	-	(180)	-
CBC Small Fund -Lunch meals	-	500	(460)	40
	32,911	57,735	(72,165)	18,481

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

20 Cash generated from operations	2025	2024
	£	£
(Deficit)/surpus for the year	(12,366)	25,591
Adjustments for:		
Investment income recognised in profit or loss	(362)	(295)
Depreciation and impairment of tangible fixed assets	1,117	1,802
Movements in working capital:		
(Increase) in debtors	(5,614)	(1)
(Decrease) in creditors	(756)	-
Cash (absorbed by)/generated from operations	(17,981)	27,097

CHORLEY HELP THE HOMELESS

England & Wales - Charity number 1152392

Accounts

SIGNED

Charity registration number 1152392 (England and Wales)

Company registration number 08380427

CHORLEY HELP THE HOMELESS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CHORLEY HELP THE HOMELESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J O'Flaherty P Walkden K Derbyshire E Walker
Charity number (England and Wales)	1152392
Company number	08380427
Registered office	45 Clifford Street Chorley PR7 1SE

CHORLEY HELP THE HOMELESS

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CHORLEY HELP THE HOMELESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 January 2019)"

Objectives and activities

The Charity's objectives are to help people in the community of Chorley who are homeless or threatened with homelessness and to seek to prevent homelessness.

The services developed in furtherance of these objectives are:
the provision of housing advice, information, and support services;
the provision of household accessories including clothing, emergency food and food vouchers;
the provision of hot food in our Drop-in centre

There has been no change in these during the year

Public benefit statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

The Charity continues to rely on the support of volunteers to provide administrative support, help in fundraising and provide advice and mediation services to the clients. The Trustees wish to thank all these volunteers for their help during the year.

Achievements and performance

During the period the Charity has continued to provide an ongoing service to the homeless community of Chorley, providing advice and practical help such as food, bedding, and household items. In this period Chorley Help the Homeless provided:

- 2999 food parcels
- 151 household item packs that include items such as microwaves,toasters and mini fridges
- 3260 hot lunchtime meal servings
- 429 advice appointments

Our employees and volunteers have continued to help focus resources to highlight the charities work in the local community, provide publicity and to engage fundraising. We have held several successful fundraising events in the local community to raise awareness and funds,including Summer and Christmas Market events and musical performances by local bands in public venues. This work has provided several sources of funding including grants from Chorley Brough Council, local businesses and other charitable foundations. The trustees wish to thank all these organisations for their generosity and support during the year.

A new emphasis has been placed on fundraising through social media including Facebook appeals as well as donations through Just Giving,CAF and PayPal.

Financial review

The incoming resources for the year were £114309 (2023:£95,674) which was an increase on last year of £18,635. This was due to an increase in donations and specifically grants received from commercial partners to fund the running of the new premises.

Fundraising of £10,082 was achieved during the year, compared to £8,503 last year.

Spending during the year amounted to £88,718 which as an increase of £19,225 on last year.

Chorley Council allows the Charity to occupy premises at Dorothy House rent free. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £3,900. This has enabled the charity to cover its ongoing premise expenses without using its accumulated reserves.

The reserves are sufficient to provide a stable financial basis from which the organisation can achieve its objectives.

Goods donated to the charity are not included in these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities white consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained through the year.

.

Risk factors

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that the systems are in place to mitigate the major risks.

Plans for the future

The Charity has secured further funding to cover support and administrative expenses for the coming year. This will enable the Charity to perform its ongoing objectives. There is still need to acquire funding from fundraising organised by local group and individuals.

Structure, governance and management

The Charity is a company limited by guarantee registered in England under the number 08380427. The company was incorporated on 29th January 2013 to establish a specific Chorley based charity to take over the running of homeless services previously run by Help the Homeless Chorley Limited. From 1st April 2013 the charity began to operate as a separate entity performing its intended objectives.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J O'Flaherty	
J Walker	(Resigned 23 August 2023)
P Walkden	
K Derbyshire	
L Perkins	(Resigned 31 December 2023)
C Mitchell	(Appointed 20 September 2023 and resigned 1 June 2024)
E Walker	

The Charity has and will continue to recruit Trustees from the business community and the volunteer community.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Related parties

During the year, Chorley Borough Council has provided core funding to the Charity in order to provide additional support to individuals and families within the Community of Chorley who are homeless or face the risk of homelessness.

The Trustees' report was approved by the board of Trustees

.....

J O'Flaherty

Trustee

Dated: 9th December 2024.

CHORLEY HELP THE HOMELESS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHORLEY HELP THE HOMELESS

I report to the Trustees on my examination of the financial statements of Chorley Help the Homeless (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Kieran Brophy BA ACA
Chartered Accountant

Dated: 18 December 2024

CHORLEY HELP THE HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	50,192	16,740	66,932	30,184	13,850	44,034
Charitable activities	4	-	37,000	37,000	-	43,100	43,100
Other trading activities	5	10,082	-	10,082	8,503	-	8,503
Investments	6	295	-	295	37	-	37
Total income		60,569	53,740	114,309	38,724	56,950	95,674
Expenditure on:							
Raising funds	7	254	-	254	220	-	220
Charitable activities	8	50,700	37,764	88,464	16,484	47,952	64,436
Other expenditure	13	-	-	-	-	4,837	4,837
Total expenditure		50,954	37,764	88,718	16,704	52,789	69,493
Net income and movement in funds		9,615	15,976	25,591	22,020	4,161	26,181
Reconciliation of funds:							
Fund balances at 1 April 2023		71,493	16,935	88,428	49,473	12,774	62,247
Fund balances at 31 March 2024		81,108	32,911	114,019	71,493	16,935	88,428

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHORLEY HELP THE HOMELESS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**14**		2,366		4,168
Current assets					
Debtors	**15**	562		561	
Cash at bank and in hand		112,747		85,355	
		113,309		85,916	
Creditors: amounts falling due within one year	**16**	(1,656)		(1,656)	
Net current assets			111,653		84,260
Total assets less current liabilities			114,019		88,428
The funds of the Charity					
Restricted income funds	**19**		32,911		16,935
Unrestricted funds	**17**		81,108		71,493
			114,019		88,428

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9th December 2024

.....
J O'Flaherty
Trustee

Company registration number 08380427 (England and Wales)

CHORLEY HELP THE HOMELESS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**21**		27,097		31,819
Investing activities					
Investment income received		295		37	
Net cash generated from investing activities			295		37
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			27,392		31,856
Cash and cash equivalents at beginning of year			85,355		53,499
Cash and cash equivalents at end of year			112,747		85,355

1 Accounting policies

Charity information

Chorley Help the Homeless is a private company limited by guarantee incorporated in England and Wales. The registered office is 45 Clifford Street, Chorley, PR7 1SE.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes and is the sum of the Charity's surplus income over the past 3 years

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The value of services provided by volunteers is not incorporated into these accounts as the Trustees are unable to reliably measure their contribution to the Charity.

Goods or services are provided to the Charity as a donation that would normally be purchased from suppliers are not incorporated into these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Grants are recognised when the Charity is legally entitled to them after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Governance costs comprise of all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. All the governance costs have been included in expenditure on Charitable Activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	29,292	-	29,292	22,750
Grant received	17,000	16,740	33,740	17,384
Donated goods and services	3,900	-	3,900	3,900
	50,192	16,740	66,932	44,034
Donations and gifts				
SJP CH Foundation	-	-	-	1,000
Bolton Science Limited	-	-	-	1,000
SJP	-	-	-	1,500
Chorley and Leyland Masonic	1,000	-	1,000	-
Booth & Co	3,547	-	3,547	-
Scanlon	3,000	-	3,000	-
Chorley and Leyland Lions	500	-	500	-
Mayor of Chorley	2,000	-	2,000	-
PAR Group	1,200	-	1,200	-
Hampshire Global	1,000	-	1,000	-
Other	17,045	-	17,045	19,250
	29,292	-	29,292	22,750
Grants receivable for core activities				
B & Q Foundation	-	10,000	10,000	3,550
ESG Global Energy	5,000	-	5,000	1,034
GXO logistics	5,000	-	5,000	2,500
Jigsaw Homes North	-	4,840	4,840	3,300
Jigsaw Homes -freezer	-	-	-	3,500
Chorley and Leyland Masonic	-	-	-	2,400
Chorley & District Building Society	5,000	-	5,000	-
Lidl	-	1,250	1,250	-
Chorley Council Adult Health and Wellbeing	-	650	650	-
Broughton Charitable Catholic Society	2,000	-	2,000	-
Other	-	-	-	1,100
	17,000	16,740	33,740	17,384

Donated goods and services
Rent donated by Chorley Borough Council at an estimated rate of £75 per week

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Grant funding from public bodies		
Services provided under contract	21,000	27,100
Performance related grants	16,000	16,000
	37,000	43,100

Performance related grants analysis

	Grant funding from public bodies 2024 £	Grant funding from public bodies 2023 £
Chorley Council Service Level agreement	16,000	16,000
Other	-	-

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	10,082	8,503

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	295	37

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	254	186
Support costs	-	34
	254	220

8 Charitable activities

	Provision of household goods, accomodation and advice. 2024 £	Voucher scheme and provision of services from Drop in Centre 2024 £	Total 2024 £	Provision of household goods, accomodation and advice. 2023 £	Voucher scheme and provision of services from Drop in Centre 2023 £	Total 2023 £
Staff costs	23,646	-	23,646	-	14,527	14,527
Depreciation and impairment	1,802	-	1,802	2,202	-	2,202
Rent	3,900	14,000	17,900	3,899	14,000	17,899
Rates	1,441	253	1,694	1,614	-	1,614
Insurance	494	840	1,334	-	1,292	1,292
Light and heat	3,584	-	3,584	2,975	3,161	6,136
Repairs and maintenance	1,298	-	1,298	20	-	20
Printing, postage and stationery	1,756	471	2,227	649	-	649
Telephone	2,681	-	2,681	2,126	-	2,126
Travelling expenses	594	-	594	721	-	721
Sundry expenses	235	-	235	2,195	-	2,195
Subscriptions and donations	227	-	227	-	270	270
Training costs	27	-	27	-	-	-
Household goods	2,446	-	2,446	8,948	-	8,948
Fresh food	135	14,914	15,049	-	1,639	1,639
Vouchers redeemed	8,880	4,840	13,720	83	4,115	4,198
	53,146	35,318	88,464	25,432	39,004	64,436
	53,146	35,318	88,464	25,432	39,004	64,436
Analysis by fund						
Unrestricted funds	50,700	-	50,700	16,484	-	16,484
Restricted funds - general	2,446	35,318	37,764	8,948	39,004	47,952
	53,146	35,318	88,464	25,432	39,004	64,436

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	1,802	2,202

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	2	2

Employment costs	2024 £	2023 £
Wages and salaries	23,322	14,407
Other pension costs	324	120
	23,646	14,527

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Expenditure on Friday Street

	Total £ 2024	Restricted funds general 2023
Other expenditure	-	4,837
	-	

In March 2021 the Charity moved into new premises at Friday Street and has continued to improve the facilities available for the clients and volunteers. These costs were funded from grants which contributed to a new porch and kitchen facilities.

14 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023	13,363
At 31 March 2024	13,363
Depreciation and impairment	
At 1 April 2023	9,195
Depreciation charged in the year	1,802
At 31 March 2024	10,997
Carrying amount	
At 31 March 2024	2,366
At 31 March 2023	4,168

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	185	184
Prepayments and accrued income	377	377
	562	561

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	489	489
Accruals and deferred income	1,167	1,167
	1,656	1,656

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	71,493	60,569	(50,954)	81,108

17 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	49,473	38,724	(16,704)	71,493

18 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	2,366	-	2,366
Current assets/(liabilities)	78,742	32,911	111,653
	81,108	32,911	114,019

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	4,168	-	4,168
Current assets/(liabilities)	67,325	16,935	84,260
	71,493	16,935	88,428

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
CBC -service agreement	-	16,000	(15,093)	907
Jigsaw -Freezer	2,620	-	-	2,620
Jigsaw -vouchers	3,525	4,840	(4,840)	3,525
Highfield -vouchers	315	-	-	315
Neighbourly Lidl	-	1,250	(231)	1,019
CBC Training	750	-	-	750
HSF phase 3	7,000	-	(2,864)	4,136
HSF phase 4	-	21,000	(13,562)	7,438
Neighbourly B&Q	-	10,000	(703)	9,297
Masons	1,260	-	-	1,260
Womens centre	205	-	-	205
Watch us grow	60	-	-	60
B & Q -Porch	1,200	-	-	1,200
Jigsaw	-	650	(471)	179
	16,935	53,740	(37,764)	32,911

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

21 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	25,591	26,181
Adjustments for:		
Investment income recognised in profit or loss	(295)	(37)
Depreciation and impairment of tangible fixed assets	1,802	2,202
Movements in working capital:		
(Increase)/decrease in debtors	(1)	2,279
(Decrease)/increase in creditors	-	1,194
Cash generated from operations	27,097	31,819

CHORLEY HELP THE HOMELESS

England & Wales - Charity number 1152392

Accounts

Charity registration number 1152392

Company registration number 08380427 (England and Wales)

CHORLEY HELP THE HOMELESS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHORLEY HELP THE HOMELESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J O'Flaherty	
	P Walkden	(Appointed 1 April 2022)
	K Derbyshire	(Appointed 1 May 2022)
	L Perkins	(Appointed 16 June 2022)
Charity number	1152392	
Company number	08380427	
Registered office	45 Clifford Street Chorley PR7 1SE	

CHORLEY HELP THE HOMELESS

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CHORLEY HELP THE HOMELESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 January 2019)"

Objectives and activities

The Charity's objectives are to help people in the community of Chorley who are homeless or threatened with homelessness and to seek to prevent homelessness.

The services developed in furtherance of these objectives are:
the provision of housing advice, information, and support services;
the provision of household accessories including clothing, emergency food and food vouchers;
the provision of hot food in our Drop-in centre

There has been no change in these during the year

Public benefit statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

The Charity continues to rely on the support of volunteers to provide administrative support, help in fundraising and provide advice and mediation services to the clients. The Trustees wish to thank all these volunteers for their help during the year.

Achievements and performance

During the period the Charity has continued to provide an ongoing service to the homeless community of Chorley, providing advice and practical help such as food, bedding, and household items.

Our employees and volunteers have continued to help focus resources to highlight the charities work in the local community, provide publicity and to engage fundraising. We have held several successful fundraising events in the local community to raise awareness and funds. This work has provided several sources of funding including grants from Chorley Brough Council, local businesses and other charitable foundations. The trustees wish to thank all these organisations for their generosity and support during the year.

The Manager and one other employee have continued to help focus resources to highlight the charity's work in the local community, provide publicity and to encourage fundraising. This work has provided several sources of new funding including grants from Chorley Borough Council, local businesses, and other charitable foundations. The Trustees wish to thank all these organisations for their generosity and support during the year

Due to the coronavirus pandemic fundraising events could not take place during the year. A new emphasis has been placed on fundraising through social media including Facebook appeals as well as donations through Just Giving accounts and PayPal.

Financial review

The incoming resources for the year were £95,674 which was an increase on last year of £15,157. This was due to This was due to an increase in donations and grants received to fund the running of the new premises.

Fundraising of £8,503 was achieved during the year, compared to £9,436 last year.

Spending during the year amounted to £69,493 which as an reduction of £38,287 on last year.

Chorley Council allows the Charity to occupy premises at Dorothy House rent free. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £3,900. This has enabled the charity to cover its ongoing premise expenses without using its accumulated reserves.

The reserves are sufficient to provide a stable financial basis from which the organisation can achieve its objectives.

Goods donated to the charity are not included in these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities white consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained through the year.

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Risk factors

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that the systems are in place to mitigate the major risks.

Plans for the future

The Charity has secured further funding to cover support and administrative expenses for the coming year. This will enable the Charity to perform its ongoing objectives. There is still need to acquire funding from fundraising organised by local group and individuals.

Structure, governance and management

The Charity is a company limited by guarantee registered in England under the number 08380427. The company was incorporated on 29th January 2013 to establish a specific Chorley based charity to take over the running of homeless services previously run by Help the Homeless Chorley Limited. From 1st April 2013 the charity began to operate as a separate entity performing its intended objectives.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Phillips	(Resigned 24 June 2022)
J O'Flaherty	
G Rowland	(Resigned 24 June 2022)
J Walker	(Resigned 23 August 2023)
P Walkden	(Appointed 1 April 2022)
K Derbyshire	(Appointed 1 May 2022)
L Perkins	(Appointed 16 June 2022)

The Charity has and will continue to recruit Trustees from the business community and the volunteer community.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees are elected to serve for a period of years depending on the number of Trustees. They retire by rotation and may be re-elected at the end of the next Annual General Meeting.

Related parties

During the year, Chorley Borough Council has provided core funding to the Charity in order to provide additional support to individuals and families within the Community of Chorley who are homeless or face the risk of homelessness.

The Trustees' report was approved by the board of Trustees

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J O'Flaherty

Trustee

Dated: 19/10/2023

CHORLEY HELP THE HOMELESS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHORLEY HELP THE HOMELESS

I report to the Trustees on my examination of the financial statements of Chorley Help the Homeless (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Kieran Brophy BA ACA
Chartered Accountant

Dated: 3 NOVEMBER 2023

CHORLEY HELP THE HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	30,184	13,850	44,034	29,679	20,650	50,329
Charitable activities	4	-	43,100	43,100	-	20,750	20,750
Other trading activities	5	8,503	-	8,503	9,436	-	9,436
Investments	6	37	-	37	2	-	2
Total income		38,724	56,950	95,674	39,117	41,400	80,517
Expenditure on:							
Raising funds	7	220	-	220	739	-	739
Charitable activities	8	16,484	47,952	64,436	36,104	59,184	95,288
Expenditure on Friday Street	12	-	4,837	4,837	-	11,753	11,753
Total expenditure		16,704	52,789	69,493	36,843	70,937	107,780
Net income/(expenditure) for the year/ Net movement in funds		22,020	4,161	26,181	2,274	(29,537)	(27,263)
Fund balances at 1 April 2022		49,473	12,774	62,247	47,199	42,311	89,510
Fund balances at 31 March 2023		71,493	16,935	88,428	49,473	12,774	62,247

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHORLEY HELP THE HOMELESS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		4,168		6,370
Current assets					
Debtors	14	561		2,840	
Cash at bank and in hand		85,355		53,499	
		85,916		56,339	
Creditors: amounts falling due within one year	15	(1,656)		(462)	
Net current assets			84,260		55,877
Total assets less current liabilities			88,428		62,247
Income funds					
Restricted funds - general	17		16,935		12,774
Unrestricted funds			71,493		49,473
			88,428		62,247

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19/10/23

L Perkins
Trustee

Company registration number 08380427

CHORLEY HELP THE HOMELESS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		31,819		(19,371)
Investing activities					
Purchase of tangible fixed assets		-		(2,509)	
Investment income received		37		2	
Net cash generated from/(used in) investing activities			37		(2,507)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			31,856		(21,878)
Cash and cash equivalents at beginning of year			53,499		75,377
Cash and cash equivalents at end of year			85,355		53,499

1 Accounting policies

Charity information

Chorley Help the Homeless is a private company limited by guarantee incorporated in England and Wales. The registered office is 45 Clifford Street, Chorley, PR7 1SE.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes and is the sum of the Charity's surplus income over the past 3 years

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The value of services provided by volunteers is not incorporated into these accounts as the Trustees are unable to reliably measure their contribution to the Charity.

Goods or services are provided to the Charity as a donation that would normally be purchased from suppliers are not incorporated into these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Grants are recognised when the Charity is legally entitled to them after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Governance costs comprise of all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. All the governance costs have been included in expenditure on Charitable Activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	22,750	-	22,750	23,429
Grant received	3,534	13,850	17,384	23,000
Donated goods and services	3,900	-	3,900	3,900
	30,184	13,850	44,034	50,329
Donations and gifts				
SJP CH Foundation	1,000	-	1,000	-
Bolton Science Limited	1,000	-	1,000	-
SJP CH Foundation	1,500	-	1,500	-
Asda	-	-	-	200
MBDA	-	-	-	3,400
Booths & Co	-	-	-	1,313
Gosling Consultancy	-	-	-	400
Other	19,250	-	19,250	18,116
	22,750	-	22,750	23,429
Grants receivable for core activities				
B & Q Foundation	-	3,550	3,550	2,000
Asda	1,034	-	1,034	-
Arnold clark	2,500	-	2,500	-
Jigsaw Homes North	-	3,300	3,300	-
Jigsaw Homes -freezer	-	3,500	3,500	-
Chorley and Leyland Masonic	-	2,400	2,400	-
HSF	-	-	-	12,500
LCC Training	-	-	-	1,000
Screwfix	-	-	-	3,500
Broughton Catholic Society	-	-	-	4,000
Other	-	1,100	1,100	-
	3,534	13,850	17,384	23,000

Donated goods and services
Rent donated by Chorley Borough Council at an estimated rate of £75 per week

4 Charitable activities

	Grant funding obtained from public bodies 2023 £	Grant funding obtained from public bodies 2022 £
Services provided under contract	27,100	4,750
Performance related grants	16,000	16,000
	43,100	20,750
Performance related grants		
Chorley Council Service Level agreement	16,000	16,000
Other	-	-
	16,000	16,000

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	8,503	9,436

6 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	37	2

7 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Staging fundraising events	186	541
Support costs	34	198
Fundraising and publicity	220	739
	220	739

8 Charitable activities

	Provision of household goods, accomodation and advice. 2023 £	Voucher scheme and provision of services from Drop in Centre 2023 £	Total 2023 £	Provision of household goods, accomodation and advice. 2022 £	Voucher scheme and provision of services from Drop in Centre 2022 £	Total 2022 £
Staff costs	-	14,527	14,527	10,355	13,693	24,048
Depreciation and impairment	2,202	-	2,202	2,382	-	2,382
Rent	3,899	14,000	17,899	3,967	10,500	14,467
Rates	1,614	-	1,614	142	1,576	1,718
Insurance	-	1,292	1,292	(132)	1,077	945
Light and heat	2,975	3,161	6,136	2,404	-	2,404
Repairs and maintenance	20	-	20	1,213	-	1,213
Printing, postage and stationery	649	-	649	975	-	975
Telephone	2,126	-	2,126	4,447	-	4,447
Travelling expenses	721	-	721	1,887	-	1,887
Sundry expenses	2,195	-	2,195	2,601	-	2,601
Subscriptions and donations	-	270	270	170	-	170
Training costs	-	-	-	-	250	250
Household goods	8,948	-	8,948	2,225	-	2,225
Fresh food	-	1,639	1,639	-	4,597	4,597
Vouchers redeemed	83	4,115	4,198	5,693	25,266	30,959
	25,432	39,004	64,436	38,329	56,959	95,288
	25,432	39,004	64,436	38,329	56,959	95,288
Analysis by fund						
Unrestricted funds	16,484	-	16,484	36,104	-	36,104
Restricted funds - general	8,948	39,004	47,952	2,225	56,959	59,184
	25,432	39,004	64,436	38,329	56,959	95,288

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	2	2

Employment costs	2023 £	2022 £
Wages and salaries	14,407	23,627
Other pension costs	120	421
	14,527	24,048

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Expenditure on Friday Street

	Restricted funds general 2023	Restricted funds general 2022
Other expenditure	4,837	11,753

In March 2021 the Charity moved into new premises at Friday Street and has continued to improve the facilities available for the clients and volunteers. These costs were funded from grants which contributed to a new porch and kitchen facilities.

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022	13,363
At 31 March 2023	13,363
Depreciation and impairment	
At 1 April 2022	6,993
Depreciation charged in the year	2,202
At 31 March 2023	9,195
Carrying amount	
At 31 March 2023	4,168
At 31 March 2022	6,370

14 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	184	185
Prepayments and accrued income	377	2,655
	561	2,840

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	489	462
Accruals and deferred income	1,167	-
	1,656	462

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	4,168	-	4,168	6,370	-	6,370
Current assets/(liabilities)	67,325	16,935	84,260	43,103	12,774	55,877
	71,493	16,935	88,428	49,473	12,774	62,247

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
CBC -service agreement	-	16,000	(16,000)	-
Jigsaw -Freezer	-	3,500	(880)	2,620
Jigsaw -vouchers	2,250	4,400	(3,125)	3,525
Highfield -vouchers	315	-	-	315
Screwfix	1,169	-	(1,169)	-
CBC Training	750	-	-	750
HSF	7,775	27,100	(27,875)	7,000
Masons	-	2,400	(1,140)	1,260
Womens centre	440	-	(235)	205
Watch us grow	75	-	(15)	60
B & Q -Porch	-	3,550	(2,350)	1,200
	12,774	56,950	(52,789)	16,935

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

19	**Cash generated from operations**	**2023**	**2022**
		£	**£**
	Surplus/(deficit) for the year	26,181	(27,263)
	Adjustments for:		
	Investment income recognised in profit or loss	(37)	(2)
	Depreciation and impairment of tangible fixed assets	2,202	2,382
	Movements in working capital:		
	Decrease in debtors	2,279	5,133
	Increase in creditors	1,194	379
	Cash generated from/(absorbed by) operations	31,819	(19,371)

CHORLEY HELP THE HOMELESS

England & Wales - Charity number 1152392

Accounts

Charity Registration No. 1152392

Company Registration No. 08380427 (England and Wales)

CHORLEY HELP THE HOMELESS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CHORLEY HELP THE HOMELESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J O'Flaherty	
	J Walker	
	P Walkden	(Appointed 1 April 2022)
	K Derbyshire	(Appointed 1 May 2022)
Charity number	1152392	
Company number	08380427	
Registered office	45 Clifford Street Chorley PR7 1SE	

CHORLEY HELP THE HOMELESS

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CHORLEY HELP THE HOMELESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)"

Objectives and activities

The Charity's objectives are to help people in the community of Chorley who are homeless or threatened with homelessness and to seek to prevent homelessness.

The services developed in furtherance of these objectives are:
the provision of housing advice, information, and support services;
the provision of household accessories including clothing, emergency food and food vouchers;
the provision of hot food over the winter months in our Drop in centre and
the provision of mediation services to help prevent homelessness.

There has been no change in these during the year

Public benefit statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

The Charity continues to rely on the support of volunteers to provide administrative support, help in fundraising and provide advice and mediation services to the clients. The Trustees wish to thank all these volunteers for their help during the year.

Achievements and performance

During the period the Charity has continued to provide an ongoing service to the homeless community of Chorley, providing advice and practical help such as food, bedding, and household items, providing a continued service throughout the coronavirus pandemic. In addition, a notable achievement has been the opening of The Gateway, the Charity's new larger premises, providing a hub for the Charity's own visitors as well as the facilitation of partnering with other local charities and organisations. The Charity continues to occupy premises at Dorothy House.

The Manager and one other employee have continued to help focus resources to highlight the charity's work in the local community, provide publicity and to encourage fundraising. This work has provided several sources of new funding including grants from Chorley Borough Council, local businesses, and other charitable foundations. The Trustees wish to thank all these organisations for their generosity and support during the year

Due to the coronavirus pandemic fundraising events could not take place during the year. A new emphasis has been placed on fundraising through social media including Facebook appeals as well as donations through Just Giving accounts and PayPal.

Financial review

The incoming resources for the year were £80,517 which was a decrease on last year of £10,653. This was due to a reduction in donations and grants received specifically a one off grant last year to refurbish the new premises.

Fundraising of £9,436 was achieved during the year, compared to £12,895 last year.

Spending during the year amounted to £107,780 which was an increase of £67,453 on last year. This was due to an increase in the use of the voucher scheme and using funds accumulated to refurbish the new premises. The additional costs of running the new Drop in centre are also included.

Chorley Council allows the Charity to occupy premises at Dorothy House rent free. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £3,900. This has enabled the charity to cover its ongoing premise expenses without using its accumulated reserves .

The reserves are sufficient to provide a stable financial basis from which the organisation can achieve its objectives.

Goods donated to the Charity are not included in these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Reserves Policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk factors

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

The Charity has secured further funding to cover support and administrative expenses for the coming year. This will enable the Charity to perform its ongoing objectives. There is still a need to acquire funding from fundraising organised by local groups and individuals.

Structure, governance and management

The Charity is a company limited by guarantee registered in England under the number 08380427. The company was incorporated on 29th January 2013 to establish a specific Chorley based charity to take over the running of homeless services previously run by Help the Homeless Chorley Limited. From the 1st April 2013 the charity began to operate as a separate entity performing its intended objectives.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Phillips	(Resigned 24 June 2022)
J O'Flaherty	
G Rowland	(Resigned 24 June 2022)
J Walker	
P Walkden	(Appointed 1 April 2022)
K Derbyshire	(Appointed 1 May 2022)

The Charity has and will continue to recruit Trustees from the business community and the volunteer community.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees are elected to serve for a period of years depending on the number of Trustees. They retire by rotation and may be re-elected at the end of the next Annual General Meeting.

Related parties

During the year, Chorley Borough Council has provided core funding to the Charity in order to provide additional support to individuals and families within the Community of Chorley who are homeless or face the risk of homelessness.

The Trustees' report was approved by the Board of Trustees.

J Walker.....

J Walker
Trustee
Dated: 25/12/22.

CHORLEY HELP THE HOMELESS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHORLEY HELP THE HOMELESS

I report to the Trustees on my examination of the financial statements of Chorley Help the Homeless (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon Worswick

Simon Worswick BA FCA
Chartered Accountant

Dated: 21 December 2022

CHORLEY HELP THE HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	29,679	20,650	50,329	23,867	36,100	59,967
Charitable activities	4	-	20,750	20,750	5,000	5,800	10,800
Other trading activities	5	9,436	-	9,436	12,895	-	12,895
Investments	6	2	-	2	8	-	8
Other income	7	-	-	-	-	7,500	7,500
Total income		39,117	41,400	80,517	41,770	49,400	91,170
Expenditure on:							
Raising funds	8	739	-	739	165	-	165
Charitable activities	9	36,104	59,184	95,288	33,064	5,656	38,720
Expenditure on Friday Street	12	-	11,753	11,753	-	1,442	1,442
Total resources expended		36,843	70,937	107,780	33,229	7,098	40,327
Net income/(expenditure) for the year/ Net movement in funds		2,274	(29,537)	(27,263)	8,541	42,302	50,843
Fund balances at 1 April 2021		47,199	42,311	89,510	38,658	9	38,667
Fund balances at 31 March 2022		49,473	12,774	62,247	47,199	42,311	89,510

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHORLEY HELP THE HOMELESS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		6,370		6,243
Current assets					
Debtors	14	2,840		7,973	
Cash at bank and in hand		53,499		75,377	
		56,339		83,350	
Creditors: amounts falling due within one year	15	(462)		(83)	
Net current assets			55,877		83,267
Total assets less current liabilities			62,247		89,510
Income funds					
Restricted funds - general	17		12,774		42,311
Unrestricted funds			49,473		47,199
			62,247		89,510

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20/12/22.

J Walker
Trustee

Company Registration No. 08380427

CHORLEY HELP THE HOMELESS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(19,371)		45,622
Investing activities					
Purchase of tangible fixed assets		(2,509)		(3,482)	
Investment income received		2		8	
Net cash used in investing activities			(2,507)		(3,474)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(21,878)		42,148
Cash and cash equivalents at beginning of year			75,377		33,229
Cash and cash equivalents at end of year			53,499		75,377

1 Accounting policies

Charity information

Chorley Help the Homeless is a private company limited by guarantee incorporated in England and Wales. The registered office is 45 Clifford Street, Chorley, PR7 1SE.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes and is the sum of the Charity's surplus income over the past 3 years

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The value of services provided by volunteers is not incorporated into these accounts as the Trustees are unable to reliably measure their contribution to the Charity.

Goods or services are provided to the Charity as a donation that would normally be purchased from suppliers are not incorporated into these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Grants are recognised when the Charity is legally entitled to them after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Governance costs comprise of all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. All the governance costs have been included in expenditure on Charitable Activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	21,779	1,650	23,429	19,002
Grant received	4,000	19,000	23,000	37,065
Donated goods and services	3,900	-	3,900	3,900
	29,679	20,650	50,329	59,967
Donations and gifts				
Broughton Catholic Society	-	-	-	4,000
Westinghouse	-	-	-	1,000
Community Foundation	-	-	-	3,100
Clayton le Woods Parish Council	-	-	-	500
Highfield Primary School	-	-	-	770
Asda	200	-	200	500
SW Lancs NEU	-	-	-	500
MBDA	3,400	-	3,400	-
Booths & Co	1,313	-	1,313	-
Gosling Consultancy	400	-	400	-
Other	16,466	1,650	18,116	8,632
	21,779	1,650	23,429	19,002
Grants receivable for core activities				
Food Bank and Household supplies CBC Neighbourhood	-	2,000	2,000	7,920
Food bank vouchers-operational costs	-	-	-	11,880
Market vouchers -supply costs	-	-	-	12,000
Market vouchers- other costs	-	-	-	600
Location Development -white goods	-	-	-	3,000
HSF	-	12,500	12,500	-
LCC Training	-	1,000	1,000	-
Screwfix	-	3,500	3,500	-
Broughton Catholic Society	4,000	-	4,000	-
Other	-	-	-	1,665
	4,000	19,000	23,000	37,065

Donated goods and services

Rent donated by Chorley Borough Council at an estimated rate of £75 per week

4 Charitable activities

	Grant funding obtained from public bodies 2022 £	Grant funding obtained from public bodies 2021 £
Services provided under contract	4,750	5,800
Performance related grants	16,000	5,000
	20,750	10,800
Analysis by fund		
Unrestricted funds	-	5,000
Restricted funds - general	20,750	5,800
Performance related grants		
Chorley Council Service Level agreement	16,000	5,000
Other	-	-
	16,000	5,000

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	9,436	12,895

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	2	8

7 Other income

	Total	Restricted funds general
	2022	2021
	£	£
Money donated from ESG Global	-	7,500

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising and publicity		
Staging fundraising events	541	-
Support costs	198	165
Fundraising and publicity	739	165
	739	165

9 Charitable activities

	Provision of household goods, accomodation and advice. 2022	Voucher scheme and provision of services from Drop in Centre 2022	Total 2022	Provision of household goods, accomodation and advice. 2021	Voucher scheme and provision of services from Drop in Centre 2021	Total 2021
	£	£	£	£	£	£
Staff costs	10,355	13,693	24,048	17,339	-	17,339
Depreciation and impairment	2,382	-	2,382	1,356	-	1,356
Rent	3,967	10,500	14,467	5,067	-	5,067
Rates	142	1,576	1,718	390	-	390
Insurance	(132)	1,077	945	456	-	456
Light and heat	2,404	-	2,404	612	-	612
Repairs and maintenance	1,213	-	1,213	1,055	-	1,055
Printing, postage and stationery	975	-	975	556	440	996
Telephone	4,447	-	4,447	977	-	977
Travelling expenses	1,887	-	1,887	344	-	344
Sundry expenses	2,601	-	2,601	411	-	411
Subscriptions and donations	170	-	170	172	-	172
Training costs	-	250	250	46	-	46
Household goods	2,225	-	2,225	398	-	398
Fresh food	-	4,597	4,597	1,012	-	1,012
Vouchers redeemed	5,693	25,266	30,959	-	8,089	8,089
	38,329	56,959	95,288	30,191	8,529	38,720
	38,329	56,959	95,288	30,191	8,529	38,720
Analysis by fund						
Unrestricted funds	36,104	-	36,104	29,793	3,271	33,064
Restricted funds - general	2,225	56,959	59,184	398	5,258	5,656
	38,329	56,959	95,288	30,191	8,529	38,720

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	2	2

Employment costs	**2022 £**	**2021 £**
Wages and salaries	23,627	17,214
Other pension costs	421	125
	24,048	17,339

There were no employees whose annual remuneration was £60,000 or more.

12 Expenditure on Friday Street

	Restricted funds general 2022	Restricted funds general 2021
Other expenditure	11,753	1,442

In March 2021 the Charity moved into new premises at Friday Street and required additional furniture and fittings.These costs were partly funded from a donation by ESG Global which contributed to new flooring,further grants from Chorley Borough Council and Screwfix foundation have funded various fittings such as a kitchen ,plumbing, electrical ,blinds and fire safety works.

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2021	10,854
Additions	2,509
At 31 March 2022	13,363
Depreciation and impairment	
At 1 April 2021	4,611
Depreciation charged in the year	2,382
At 31 March 2022	6,993
Carrying amount	
At 31 March 2022	6,370
At 31 March 2021	6,243

14 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	-	5,000
Other debtors	185	184
Prepayments and accrued income	2,655	2,789
	2,840	7,973

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	462	-
Other creditors	-	83
	462	83

16 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	6,370	-	6,370	6,243	-	6,243
Current assets/(liabilities)	43,103	12,774	55,877	40,956	42,311	83,267
	49,473	12,774	62,247	47,199	42,311	89,510

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Grant from Asda for household goods	4	-	(4)	-
Chorley council-Food and Household costs	7,920	-	(7,920)	-
Chorley Council-Food bank & Vouchers Operational costs	10,292	-	(10,292)	-
Chorley council -Market Vouchers supply costs	11,389	-	(11,389)	-
Chorley council-Market Vouchers other costs	600	-	(600)	-
Chorley council- location development ,white goods	3,000	-	(3,000)	-
ESG Global- Front line services	6,058	-	(6,058)	-
Jigsaw -vouchers	2,693	4,750	(5,193)	2,250
Highfield -vouchers	355	-	(40)	315
Screwfix	-	3,500	(2,331)	1,169
CBC Training	-	1,000	(250)	750
HSF	-	12,500	(4,725)	7,775
CBC -gateway	-	16,000	(16,000)	-
CBC neighbourhood	-	2,000	(2,000)	-
Masons	-	550	(550)	-
Womens centre	-	550	(110)	440
Watch us grow	-	550	(475)	75
	42,311	41,400	(70,937)	12,774

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

19	**Cash generated from operations**	**2022**	**2021**
		£	**£**
	(Deficit)/surpus for the year	(27,263)	50,843
	Adjustments for:		
	Investment income recognised in profit or loss	(2)	(8)
	Depreciation and impairment of tangible fixed assets	2,382	1,356
	Movements in working capital:		
	Decrease/(increase) in debtors	5,133	(6,652)
	Increase in creditors	379	83
	Cash (absorbed by)/generated from operations	(19,371)	45,622

CHORLEY HELP THE HOMELESS

England & Wales - Charity number 1152392

Accounts

Charity Registration No. 1152392

Company Registration No. 08380427 (England and Wales)

CHORLEY HELP THE HOMELESS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CHORLEY HELP THE HOMELESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Phillips J O'Flaherty G Rowland J Walker
Charity number	1152392
Company number	08380427
Registered office	45 Clifford Street Chorley PR7 1SE

CHORLEY HELP THE HOMELESS

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CHORLEY HELP THE HOMELESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)"

Objectives and activities

The Charity's objectives are to help people in the community of Chorley who are homeless or threatened with homelessness and to seek to prevent homelessness.

The services developed in furtherance of these objectives are:
the provision of housing advice, information, and support services;
the provision of household accessories including clothing, emergency food and food vouchers; and
the provision of mediation services to help prevent homelessness.

There has been no change in these during the year

Public benefit statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

The Charity continues to rely on the support of volunteers to provide administrative support, help in fundraising and provide advice and mediation services to the clients. The Trustees wish to thank all these volunteers for their help during the year.

Achievements and performance

During the period the Charity has continued to provide an ongoing service to the homeless community of Chorley, providing advice and practical help such as food, bedding, and household items, providing a continued service throughout the coronavirus pandemic. In addition, a notable achievement has been the opening of The Gateway, the Charity's new larger premises, providing a hub for the Charity's own visitors as well as the facilitation of partnering with other local charities and organisations. The Charity continues to occupy premises at Dorothy House.

The Manager and one other employee have continued to help focus resources to highlight the charity's work in the local community, provide publicity and to encourage fundraising. This work has provided several sources of new funding including grants from Chorley Borough Council, local businesses, and other charitable foundations. The Trustees wish to thank all these organisations for their generosity and support during the year

Due to the coronavirus pandemic fundraising events could not take place during the year. A new emphasis has been placed on fundraising through social media including Facebook appeals as well as donations through Just Giving accounts and PayPal.

Financial review

The incoming resources for the year were £91,170 which was a increase on last year of £61,969. This was due to a increase in fundraising and grants received to expand the services.

Fundraising of £12,895 was achieved during the year, compared to £5,370 last year.

Spending during the year amounted to £40,327 which was an increase of £8,426 on last year. This was due to an increase in wage rates and appointing an interim manager/housing consultant who assisted with fundraising and obtaining wider publicity for the charity.

Chorley Council allows the Charity to occupy premises at Dorothy House rent free. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £3,900. This has enabled the charity to cover its ongoing premise expenses without using its accumulated reserves .

The reserves are sufficient to provide a stable financial basis from which the organisation can achieve its objectives.

Goods donated to the Charity are not included in these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Reserves Policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk factors

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

The Charity has secured further funding to cover support and administrative expenses for the coming year. This will enable the Charity to perform its ongoing objectives. There is still a need to acquire funding from fundraising organised by local groups and individuals.

Structure, governance and management

The Charity is a company limited by guarantee registered in England under the number 08380427. The company was incorporated on 29th January 2013 to establish a specific Chorley based charity to take over the running of homeless services previously run by Help the Homeless Chorley Limited. From the 1st April 2013 the charity began to operate as a separate entity performing its intended objectives.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Brophy	(Resigned 22 March 2021)
K Phillips	
J O'Flaherty	
G Rowland	
A Smith	(Appointed 30 July 2020 and resigned 12 January 2021)
J Walker	

The Charity has and will continue to recruit Trustees from the business community and the volunteer community.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees are elected to serve for a period of years depending on the number of Trustees. They retire by rotation and may be re-elected at the end of the next Annual General Meeting.

Related parties
During the year, Chorley Borough Council has provided core funding to the Charity in order to provide additional support to individuals and families within the Community of Chorley who are homeless or face the risk of homelessness.

The Trustees' report was approved by the Board of Trustees.

.....
K Phillips
Trustee
Dated: 22.01.22

CHORLEY HELP THE HOMELESS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHORLEY HELP THE HOMELESS

I report to the Trustees on my examination of the financial statements of Chorley Help the Homeless (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon Worswick

Simon Worswick BA FCA
Chartered Accountant

Dated: 24 January 2022

CHORLEY HELP THE HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	3	23,867	36,100	59,967	17,761	958	18,719
Charitable activities	4	5,000	5,800	10,800	5,000	-	5,000
Other trading activities	5	12,895	-	12,895	5,370	-	5,370
Investments	6	8	-	8	112	-	112
Other income	7	-	7,500	7,500	-	-	-
Total income		41,770	49,400	91,170	28,243	958	29,201
Expenditure on:							
Raising funds	8	165	-	165	2,884	-	2,884
Charitable activities	9	33,064	5,656	38,720	29,017	949	29,966
Expenditure on Friday Street	12	-	1,442	1,442	-	-	-
Total resources expended		33,229	7,098	40,327	31,901	949	32,850
Net income/(expenditure) for the year/ Net movement in funds		8,541	42,302	50,843	(3,658)	9	(3,649)
Fund balances at 1 April 2020		38,658	9	38,667	42,316	-	42,316
Fund balances at 31 March 2021		47,199	42,311	89,510	38,658	9	38,667

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHORLEY HELP THE HOMELESS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		6,243		4,117
Current assets					
Debtors	14	7,973		1,321	
Cash at bank and in hand		75,377		33,229	
		83,350		34,550	
Creditors: amounts falling due within one year	15	(83)		-	
Net current assets			83,267		34,550
Total assets less current liabilities			89,510		38,667
Income funds					
Restricted funds - general	17		42,311		9
Unrestricted funds			47,199		38,658
			89,510		38,667

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22.01.22

.....
K Phillips
Trustee

.....
G Rowland
Trustee

Company Registration No. 08380427

CHORLEY HELP THE HOMELESS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		45,622		(3,466)
Investing activities					
Purchase of tangible fixed assets		(3,482)		(3,646)	
Investment income received		8		112	
Net cash used in investing activities			(3,474)		(3,534)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			42,148		(7,000)
Cash and cash equivalents at beginning of year			33,229		40,229
Cash and cash equivalents at end of year			75,377		33,229

1 Accounting policies

Charity information

Chorley Help the Homeless is a private company limited by guarantee incorporated in England and Wales. The registered office is 45 Clifford Street, Chorley, PR7 1SE.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes and is the sum of the Charity's surplus income over the past 3 years

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The value of services provided by volunteers is not incorporated into these accounts as the Trustees are unable to reliably measure their contribution to the Charity.

Goods or services are provided to the Charity as a donation that would normally be purchased from suppliers are not incorporated into these accounts as the Trustees are unable to reliably measure the value of the contribution to the Charity.

Grants are recognised when the Charity is legally entitled to them after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Governance costs comprise of all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. All the governance costs have been included in expenditure on Charitable Activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	18,302	700	19,002	14,819
Grant received	1,665	35,400	37,065	-
Donated goods and services	3,900	-	3,900	3,900
	23,867	36,100	59,967	18,719
Donations and gifts				
Broughton Catholic Society	4,000	-	4,000	4,000
Westinghouse	1,000	-	1,000	-
Community Foundation	3,100	-	3,100	-
Clayton le Woods Parish Council	500	-	500	-
Highfield Primary School	70	700	770	-
Asda	500	-	500	500
SW Lancs NEU	500	-	500	-
Other	8,632	-	8,632	10,319
	18,302	700	19,002	14,819
Grants receivable for core activities				
Food Bank and Household supplies	-	7,920	7,920	-
Food bank vouchers-operational costs	-	11,880	11,880	-
Market vouchers -supply costs	-	12,000	12,000	-
Market vouchers- other costs	-	600	600	-
Location Development -white goods	-	3,000	3,000	-
Other	1,665	-	1,665	-
	1,665	35,400	37,065	-

Donated goods and services

Rent donated by Chorley Borough Council at an estimated rate of £75 per week

4 Charitable activities

	Grant funding obtained from public bodies 2021 £	Grant funding obtained from public bodies 2020 £
Services provided under contract	5,800	-
Performance related grants	5,000	5,000
	10,800	5,000
Analysis by fund		
Unrestricted funds	5,000	5,000
Restricted funds - general	5,800	-
	10,800	5,000
Performance related grants		
Chorley Council	5,000	5,000
Other	-	-
	5,000	5,000

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	12,895	5,370

6 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	8	112

7 Other income

	Restricted funds general 2021 £	Total 2020 £
Money donated from ESG Global	7,500	-

8 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Staging fundraising events	-	229
Support costs	165	2,655
Fundraising and publicity	165	2,884
	165	2,884

9 Charitable activities

	Support for supervision of advice and mediation services 2021	Voucher scheme 2021	Total 2021	Support for supervision of advice and mediation services 2020
	£	£	£	£
Staff costs	17,339	-	17,339	9,386
Depreciation and impairment	1,356	-	1,356	1,173
Rent	5,067	-	5,067	3,900
Rates	390	-	390	387
Insurance	456	-	456	343
Light and heat	612	-	612	592
Repairs and maintenance	1,055	-	1,055	1,201
Printing, postage and stationery	556	440	996	650
Telephone	977	-	977	1,338
Travelling expenses	344	-	344	746
Sundry expenses	411	-	411	215
Management consultancy costs	-	-	-	7,965
Subscriptions and donations	172	-	172	929
Training costs	46	-	46	650
Household goods	398	-	398	491
Fresh food	1,012	-	1,012	-
Vouchers redeemed	-	8,089	8,089	-
	30,191	8,529	38,720	29,966
	30,191	8,529	38,720	29,966
Analysis by fund				
Unrestricted funds	29,793	3,271	33,064	29,017
Restricted funds - general	398	5,258	5,656	949
	30,191	8,529	38,720	29,966

Redeemable vouchers

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	2	1

Employment costs	2021 £	2020 £
Wages and salaries	17,214	9,386
Other pension costs	125	-
	17,339	9,386

There were no employees whose annual remuneration was more than £60,000.

12 Expenditure on Friday Street

	Restricted funds general 2021	Total £ 2020
Other expenditure	1,442	-
		-

In March 2021 the Charity moved into new premises at Friday Street and required additional furniture.This was partly funded from a donation by ESG Global.

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2020	7,372
Additions	3,482
At 31 March 2021	10,854
Depreciation and impairment	
At 1 April 2020	3,255
Depreciation charged in the year	1,356
At 31 March 2021	4,611
Carrying amount	
At 31 March 2021	6,243
At 31 March 2020	4,117

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	5,000	518
Other debtors	184	184
Prepayments and accrued income	2,789	619
	7,973	1,321

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	83	-

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	6,243	-	6,243	4,117	-	4,117
Current assets/ (liabilities)	40,956	42,311	83,267	34,541	9	34,550
	47,199	42,311	89,510	38,658	9	38,667

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds: Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Grant from Asda for household goods	9	-	-	9
Chorley council-Food and Household costs	-	7,920	-	7,920
Chorley Council-Food bank & Vouchers Operational costs	-	11,880	(1,588)	10,292
Chorley council -Market Vouchers supply costs	-	12,000	(611)	11,389
Chorley council-Market Vouchers other costs	-	600	-	600
Chorley council- location development ,white goods	-	3,000	-	3,000
ESG Global- Front line services	-	7,500	(1,442)	6,058
Jigsaw -vouchers	-	5,800	(3,107)	2,693
Highfield -vouchers	-	700	(350)	350
	9	49,400	(7,098)	42,311

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

19	**Cash generated from operations**	**2021**	**2020**
		£	**£**
	Surplus/(deficit) for the year	50,843	(3,649)
	Adjustments for:		
	Investment income recognised in profit or loss	(8)	(112)
	Depreciation and impairment of tangible fixed assets	1,356	1,173
	Movements in working capital:		
	(Increase) in debtors	(6,652)	(878)
	Increase in creditors	83	-
	Cash generated from/(absorbed by) operations	45,622	(3,466)