SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

England & Wales · Charity number 1166530

Details

Other names	SHARE
Status	Registered
Legal form	CIO
Registered	2016-04-14
Register	View on the Charity Commission register

Contact

Address	Share Charity 30 Pepper Street Chester CH1 1DF
Phone	07725035627
Email	ADAMDANDY@ICLOUD.COM
Website	www.ShareAid.co.uk

Activities

Objects: 1) TO PROVIDE RELIEF FOR REFUGEES (INCLUDING CONVENTION REFUGEES, REFUGEE COMMUNITIES, PEOPLE WITH EXCEPTIONAL LEAVE TO REMAIN, ASYLUM SEEKERS AND EX-DETAINEES) AND MIGRANTS WHO ARE IN CONDITIONS OF NEED, HARDSHIP, SICKNESS OR DISTRESS, WITHOUT DISTINCTION OF AGE, SEX, RACE, NATIONALITY, POLITICAL OR RELIGIOUS OR OTHER OPINIONS,THROUGH THE PROVISION OF AID, CLOTHING, GOODS, SUPPORT, ADVICE AND EDUCATION2) THE RELIEF OF HOMELESSNESS THROUGH THE PROVISION OF SUPPORT AND ADVICE.IN THIS CLAUSE, "CONVENTION REFUGEE" REFERS TO THE 1951 REFUGEE CONVENTION ACCORDING TO WHICH A REFUGEE IS SOMEONE WHO IS UNABLE OR UNWILLING TO RETURN TO THEIR COUNTRY OF ORIGIN OWING TO A WELL-FOUNDED FEAR OF BEING PERSECUTED FOR REASONS OF RACE, RELIGION, NATIONALITY, MEMBERSHIP OF A PARTICULAR SOCIAL GROUP, OR POLITICAL OPINION.

Activities: SHARE aims are to support people without a place that they could call home, either in the UK or abroad. SHARE cares for the basic needs (food, clothes, etc) of people who are homeless in Cheshire and Flintshire as well as refugees across refugee camps around the World.

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Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Recreation
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

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Geography

- Afghanistan
- Akrotiri
- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua And Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bosnia And Herzegovina
- Botswana
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso

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- Burma
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Cocos (KEELING) ISLANDS
- Colombia
- Comoros
- Congo
- Congo (Democratic Republic)
- Cook Islands
- Costa Rica
- Croatia
- Cuba
- Cyprus
- Czech Republic
- Denmark
- Dhekelia
- Djibouti
- Dominica
- Dominican Republic
- East Timor
- Easter Island
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea

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- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-bissau
- Guyana
- Haiti
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland

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- Isle Of Man
- Israel
- Italy
- Ivory Coast
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Libya
- Liechtenstein
- Lithuania
- Luxembourg
- Macau
- Macedonia
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius

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- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- North Korea
- Northern Mariana Islands
- Norway
- Occupied Palestinian Territories
- Oman
- Pakistan
- Palau
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn, Henderson, Ducie And Oeno Islands
- Poland

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- Portugal
- Puerto Rico
- Qatar
- Romania
- Russia
- Rwanda
- Réunion
- Saint Barthélemy
- Saint Helena
- Saint Pierre And Miquelon
- Saint Vincent
- Samoa
- San Marino
- Saudi Arabia
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia And South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Sudan
- Suriname
- Svalbard And Jan Mayen

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- Sweden
- Switzerland
- Syria
- São Tomé And Principe
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Bahamas
- The Gambia
- Togo
- Tokelau
- Tonga
- Trinidad And Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks And Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United States
- United States Virgin Islands
- Uruguay
- Uzbekistan
- Vanuatu
- Venezuela
- Vietnam
- Wallis And Futuna
- Yemen
- Zambia
- Zimbabwe
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£131,039	£132,147	-	-
2024-03-31	£165,842	£156,213	-	-
2023-03-31	£157,765	£153,644	-	-
2022-03-31	£145,880	£82,591	-	-
2021-03-31	£102,850	£78,240	-	-

Trustees

Name	Role	Appointed
ADAM DANDY	Chair	2016-03-09
Claire Danby		2023-12-01
Kathryn Anne Saxon		2022-10-01
Paul Geffrey Makinson		2019-06-01
Rachel Adams		2019-05-07
Steven Mark Greensill		2026-04-01

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SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

England & Wales - Charity number 1166530

Accounts

REGISTERED CHARITY NUMBER: 1166530

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2025

for

Supporting Homeless, Assisting Refugees Everywhere

DJH Wirral & Chester Limited
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Supporting Homeless, Assisting Refugees Everywhere

Contents of the Financial Statements for the Year Ended 31 March 2025

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Supporting Homeless, Assisting Refugees Everywhere

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

Board Oversight and Recruitment

During any financial year, the monitoring of roles and responsibilities and experience of the Board are reviewed. Consequent gaps within the Board of Trustees and Charity are highlighted. This year's review led to the recruitment of a new trustee responsible for I.T. and one responsible for Marketing. New trustees receive an induction covering governance responsibilities, safeguarding, financial oversight and the strategic objectives of the charity.

Homeless Services

SHARE's local mission is to help individuals experiencing homelessness transition from the streets into stable accommodation. We continue to provide daytime services and support to homeless families and individuals in the local area. In March 2024, we moved operations from using the premises of another homeless charity into our ShareShop until a new venue for our outreach services could be found. Although not ideal, we continued to provide and distribute essential items, such as warm bedding, clothes, toiletries, and food.

In January 2024, we were fortunate in moving into new premises and opened the SHARE Homeless Action Centre (SHAC); a new kind of day centre. We envisaged a space dedicated not only to providing essentials like food, clothing, community and warmth, but also to helping people develop their own action plan. The idea being that each person would be actively encouraged to take responsibility in creating their own pathway from the streets to temporary accommodation, then to a permanent home, under the guidance of team members in private afternoon meetings.

This new accommodation in the city centre enabled us to offer a more varied range of daily services by way of a drop-in facility to support and guide clients unfamiliar with the processes involved. Adopting a multi-agency approach certainly helps individuals transition far more easily from the streets to emergency housing services or supported living centres. Direction is provided for accessing services for mental health, substance abuse, general health care, and financial security. Our weekly, volunteer-led art club is a positive way to reduce stress, foster social connections, and promote self-discovery. This welcoming and inclusive space significantly reduces social isolation among a diverse group of individuals. At SHARE, we believe that everyone deserves a chance to rebuild their lives, and our work is made possible by the selfless effort and enthusiasm of our team of volunteers.

Warehouse and Refugee Support

The SHARE Warehouse in Mold, Flintshire, assists refugee families in the local area who have secured accommodation, but do not have the resources to furnish and equip their new homes. SHARE provides furniture, household essentials, clothing, toys, and books in a calm, quiet, and respectful environment. We also accept referrals from local agencies for families and individuals in difficult circumstances, who arrange private visits to access our resources.

International Aid

Internationally, SHARE sent £5,000 in August to the Hope Project in Lesvos, Greece. This project provides aid and support for those fleeing conflict, facing injustice, poverty, or persecution. The funds received play a vital role in acquiring essential resources and offering two nutritious meals daily to those in need. We also sent £5000 to Medical Aid for Palestinians to support medical volunteers going to Gaza.

Housing Provisions

SHARE owns a three-bedroom house, funded through donations, which is let to the local authority's service provider. We collaborate with them to support the occupants of the house based on their individual circumstances.

Fundraising Efforts

Report of the Trustees for the Year Ended 31 March 2025

The SHARE team is dedicated to fundraising efforts to ensure the financial sustainability of our charity and its services. Our operations are primarily funded through contributions from local organisations, individual donations, corporate sponsorships, and profits from our retail shop and café. Due to the increase in members of the community accessing our services, our costs are constantly rising and we took the decision to collaborate with a fundraising and events' consultant to increase donations from local businesses and grants.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of SHARE are to provide basic aid, support, and advice to:
1. Refugees in need, both locally and internationally.
2. Individuals experiencing homelessness across Cheshire and Flintshire (as defined by The Homeless Reduction Act 2017).

The Trustees confirm that we have given due regard to the Charity Commission's guidance on public benefit and believe the activities described in this report demonstrably further the charity's objectives and deliver clear public benefits.

OBJECTIVES AND ACTIVITIES

Significant activities

April 2024

- Appointment of a new Outreach Manager to lead our daily services held at the Harold Tomlins Day Centre in collaboration with Chester Aid For The Homeless, strengthening organisational efficiency.

May 2024

- Launch of regular meetings, hosted by SHARE, for all local charities working with the homeless and refugee communities to discuss strategies for improvement and identify gaps in provision.
- ShareShop hosted a Chester City of Sanctuary meeting, where a SHARE volunteer gave an incredibly informative and engaging talk about the refugee and asylum seeker process. His insights shed light on the challenges faced by people fleeing violence and persecution and the critical support they will need to rebuild their lives in a new country.
- The Cecil Bowen Memorial Fund, which supports residents of the Chester area by providing relief of financial difficulty, donated £250 to purchase much needed clothing for our clients.

June 2024

- SHARE, deeply appreciative of the generous support of the Duke of Westminster in housing the ShareShop, joined in the celebration of his wedding to Olivia Henson.
- Hill Valley Ladies Golf Club, Whitchurch, invited a trustee to a dinner held to celebrate the year's activities to raise funds for SHARE as the Lady Captain's chosen charity.
- As part of Refugee Week, clients were invited to contribute to a display of the theme "At Home In Our City." SHARE's mission to support and advocate for the wellbeing, human rights and voices of sanctuary seekers, resulted in the celebration and exploration of diversity of what home means to individuals as well as on a global scale.
- Luxury Jeweller Boodles made a most generous donation of £7,000, which was a significant boost to our mission of providing a safe and supportive environment for local individuals and families.
- A grant of £5,000 was awarded to Medical Aid for Palestinians to support medical volunteers going to Gaza.

July 2024

- Launch of an evening ShareShop Clothes Swap - a strategy to heighten awareness of the overproduction of clothes items and the importance of sustainable fashion practices, like second-hand purchases, in moving towards a more equitable and ethical fashion industry.
- Local business, CFC Fertilisers, offered their support in providing storage units for our clients. This facility has made a significant difference in helping us offer a safe and secure place for personal belongings and bicycles to be stored. - EA Technology Group completed a series of marathons in aid of SHARE and raised £3,170.
- SHARE collaborates with Chester Racecourse to distribute leftover food from race days. In cases where races are cancelled due to inclement weather, SHARE collects and distributes food boxes to individuals living in temporary accommodation throughout the city. In August, we distributed 120 VIP food boxes to local people in need.
- Launch of 6.00am outreach patrols three times a week to build trust and offer support and aid directly to those people waking up on the streets of Chester. This activity is also used to help people prove and verify that they are indeed homeless in order to apply for housing support.
- The introduction of the Re-Project. This activity is run by the SHARE Art Club and the aim is to restore, reimagine, rebuild and repurpose both furniture items and individuals. Art Club members take donated furniture and restyle it to be sold in the ShareShop.

August 2024

- SHARE Mold collected, sorted and packed two vans full of clothing and essential items destined for Ukraine, working in collaboration with Hope Aid Direct.
- C & C Catering made a generous donation of catering equipment in anticipation of the acquisition of new premises for our outreach services.
- SHARE Mold opted to donate the generous sum of £5,000, collected from their very popular pre-loved fundraiser days, to the Hope Charity - a lifeline for their vital work on the Greek Island of Lesvos.

September 2024

- ShareShop held their first "Pay As You Feel" week, as part of Second-Hand September - a month dedicated to the appreciation of second-hand goods in the movement towards a more sustainable and ethical fashion system. Prices were removed from clothing items and shoppers were encouraged to pay what they thought items were worth.
- Members of the SHARE community took part in the annual Chester Business Club Walk to raise funds.

OBJECTIVES AND ACTIVITIES

October 2024

- Chester Cathedral continues to support our charity by selling suspended hot drinks, for our clients, to visitors to their Refectory Cafe, raising £500 per month on average.
- Initial collaboration with Fundraising and Events Consultant.
- Well known social media artist, Sophia Tea Art, chose to visit the ShareShop to create a piece of art from a charity shop donated item. She travelled from London and spent the day talking to our outreach clients on the streets of Chester and participating in our Art Club afternoon. Her decorated pair of clogs were auctioned and the shop took over £800 on the day,
- Chester Business Club chose SHARE as one of two charities to benefit from their annual Charity Ball. The generosity of the ball attendees resulted in a donation of £4,000.
- SHARE Mold sent much needed supplies to Ukraine - sleeping bags, blankets, warm clothing and toiletries.
- SHARE Art Club spent an afternoon at the Grosvenor Museum to gain inspiration from the classical paintings held there.
- A new ShareShop manager and team were welcomed to the charity.
- We received an extremely generous £8,130 donation from local building contractor, Precision Facades, which would go a long way in supporting the most vulnerable members of our community.

November 2024

- Participation of the Lord Mayor's Firework Display, organised by Chester Racecourse, resulted in a donation of £5,833.
- A retail outlet new to Chester, Soctopus, donated to SHARE one pair of socks for every one sold during Black Friday and Cyber Monday.
- 200 Degrees Coffee Shop raised £312 by joining in community sport.
- A SHARE trustee was invited to attend the November Rotary Club dinner to give a talk on the charity's role and work in the community. The Rotary Club wanted to support our work by donating £250.
- We began the appeal for donations to create our new outreach provision, the Share SHAC (SHARE Homeless Auction Centre) in Chester city centre. The vision was to create a dynamic day centre offering addiction support, arts programs, financial advice, and more - a beacon of hope for those seeking a fresh start.

December 2024

- SWEP (Severe Weather Emergency Protocol) had not been triggered across multiple local authorities in anticipation of Storm Darrah, in spite of our repeated efforts to appeal to local contacts in Chester. Agencies responsible for activating SWEP continued to rely on outdated guidelines that did not account for other severe daytime weather conditions. Consequently, MPs and councillors were urged to act in advocating for those left without protection in extreme weather conditions.
- Launch of Christmas Jumper Day in local businesses and schools, raising £1,600.
- SHARE Mold collected, sorted and packed a van full of donations to Care4Calais, in Northern France.
- This was our 9th Christmas Toy Appeal for children across North Wales and Chester. We were incredibly grateful to Farrall's Group for donating two pallets of brand-new toys. This generous contribution combined with other donations collected at Moneypenny in Wrexham and Dandy's Topsoil & Turf helped bring some joy to multiple homeless shelters to ensure everyone had a present to open on Christmas morning. In total, 14 tonnes of new toys were collected.
- Launch of Sponsor A Bed Campaign. At SHARE we often come across people who are homeless and have no choice but to sleep on the street whilst they wait for temporary accommodation to be found, yet hundreds of hotel rooms remain empty. Sponsorship of a room would allow us to work with local hotels to use those empty rooms and to get someone in need off the street into a warm room with a hot bath, and washing facilities. They would also be provided with food, a care pack and warm clothing from SHARE.
- There was a heart-warming reminder of what can happen when a community comes together to support those in need. Staff and volunteers at the ShareShop were contacted by the owner of a well-known Chester independent restaurant, offering, once again, to feed everyone who was homeless or sleeping rough across the City on Christmas Day itself. Volunteers and staff worked side by side, making a tangible difference; leftover meals were packed into takeaway boxes and delivered to local hostels to ensure others, in need across Chester, received a hot meal.

January 2025

OBJECTIVES AND ACTIVITIES

- Opening of the SHARE Homeless Action Centre (SHAC) our new building in the heart of Chester. Staff and volunteers worked tirelessly to make the space feel like a home; people kindly donated comfortable sofas, a full-size pool table, microwaves, tables, meeting room furniture, tinned food and warm clothes. Homelessness is a complex and deeply challenging issue and people can find themselves suddenly plunged into difficult circumstances through unemployment, fleeing from domestic abuse, a relationship breakdown, addiction, an accident, or even storm damage or house fire.
- A new bank of computers was installed at the ShareSHAC by a team of volunteers from The Bank of America. These computers provide vital access for people experiencing homelessness to apply for housing, jobs, and manage their emails - essential tools to help rebuild their lives.
- Sandra's Supper Club was launched to provide a hot meal in the evening twice a week.

February 2025

- We welcomed the Rapid Relief Team UK to the ShareSHAC. These selfless volunteers set up an evening soup kitchen outside the centre, cooking and serving dozens of hot meals. Their kindness ensured that everyone experiencing homelessness had the opportunity of enjoying a hot, nourishing meal in the safety and warmth of the SHAC.
- Samantha Dixon, MP for Chester North and Neston, visited the ShareSHAC. We appreciated her time and support for our work and the opportunity to discuss some of the key issues and challenges facing people who are on the verge of homelessness. For example, the verification process and the local connection rule, which can make it even harder for people to access support. We were grateful to Samantha for listening and working together to push for positive change.

March 2025

- In a significant step to support Chester's homeless community, SHARE partnered with Sheltersuit UK to provide brand-new Shelterbags to everyone sleeping rough. Developed by Sheltersuit UK, these bags have a built-in mattress for warmth, a weatherproof outer layer for protection and built-in storage space for personal belongings. Funded entirely through sales at ShareShop, this initiative ensured that those without shelter had emergency protection against the elements. All rough sleepers were given new Shelterbags from Share's Homeless Action Centre (SHAC). While the SHAC focuses on long-term solutions, some individuals fall through the gaps in local authority support, specifically those with no local connection, or people who are waiting for accommodation to come available. For them, a Shelterbag offers a vital safety net, providing warmth, comfort, and dignity.
- Cheshire West & Chester Council (CWAC) began offering a monthly drop-in service at Share Homeless Action Centre (SHAC), providing vital accommodation support to those currently sleeping rough. This collaboration helped to ensure that some of the most vulnerable people in our community received the guidance and assistance they needed to find safe and stable housing. We welcomed the opportunity to work in partnership to create real change and to measure the impact on those we assist.
- SHARE committed to providing Waterproof SleepBags to anyone sleeping rough in the city of Liverpool as well as in Chester, following a visit to Liverpool's Whitechapel Centre, who do incredible work to support people who are sleeping rough & homeless in the City.
- In collaboration with the Calais appeal and Herts For Refugees, 50 boxes containing over 1.000 items of much needed aid for those in desperate situations were dispatched from SHARE Mold.
- Launch of 2nd GEAR at the SHAC, which is a tailored addiction recovery and life coaching programme specifically created for individuals experiencing homelessness. The initiative is designed to provide personalised support in a safe, understanding environment, empowering people to take meaningful steps towards recovery, independence, and long-term change.

FINANCIAL REVIEW

Reserves policy

Following a review of the 'Reserve Policy' by SHARE Trustees in March 2017, all monies donated to SHARE for specific purposes, such as the SHARE 'Suspended Coffee Scheme' or the 'Sponsor-a-Sack-of-Aid Scheme,' are ring-fenced for those purposes alone.

General donations made to SHARE are divided between SHARE's services for homeless individuals and refugees, with funds being retained and earmarked as appropriate to achieve this balance.

The SHARE Trustees are committed to protecting the financial viability and continuation of the organisation by maintaining adequate reserves. In accordance with Charity Commission and NCO good practice guidelines, a portion of this period's income has been allocated to reserves.

The purpose of maintaining adequate reserves is as follows:
- To ensure continuity of cash flow (e.g., to cover delays in revenue funding).
- To cover unforeseen circumstances.
- To provide opportunities to attract or identify alternative funding.
- To ensure that, should funding cease, the organisation can fulfil all financial and legal obligations when wound up.

The Board of Trustees reviews the reserves annually. Unless otherwise agreed, the Board will endeavour to maintain a minimum reserve equivalent to six months' running costs of the organisation.

FUTURE PLANS

- Education and public awareness about the rise in homelessness and refugee numbers remain central to our mission. Efforts will focus on engaging communities and driving meaningful change.

- Support individuals facing homelessness and refugees in need, ensuring their immediate and long-term requirements are met.

- Continue to respond swiftly and effectively to aid requests in European refugee camps, strengthening collaborations with local and international organisations to maximise impact.

- Secure increased funding to source aid locally, reducing the carbon footprint of deliveries and contributing to local economies.

- Enhance fundraising efforts to expand supported housing options for homeless individuals while sustaining vital humanitarian aid initiatives.

- Build strong partnerships to improve services and advocate for the needs of both local homeless individuals and resettled refugees.

- Committed to offering high-quality training for staff and volunteers, fostering a safe, inclusive, and enriching environment to enhance service delivery and volunteer experiences.

- Actively promote awareness of the refugee crisis and homelessness, encouraging public engagement and understanding.

- Strengthen governance through strategic collaboration, professional training, and local mentorship to improve organisational effectiveness.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1166530

Principal address
Share Charity
30 Pepper Street
Chester
Cheshire
CH1 1DF

Trustees
A J Dandy
Mrs R E Adams
P G Makinson
Ms K A Saxon
Mrs S C Danby
Ms M Hogg
J Entwistle (appointed 1.9.24) (resigned 31.7.25)
A Lauriello (appointed 1.9.24) (resigned 31.7.25)

Independent Examiner
Steven Mark Greensill FCA
DJH Wirral & Chester Limited
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Approved by order of the board of trustees on 30 January 2026 and signed on its behalf by:

A J Dandy - Trustee

Independent Examiner's Report to the Trustees of Supporting Homeless, Assisting Refugees Everywhere

Independent examiner's report to the trustees of Supporting Homeless, Assisting Refugees Everywhere
I report to the charity trustees on my examination of the accounts of Supporting Homeless, Assisting Refugees Everywhere (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Steven Mark Greensill FCA

DJH Wirral & Chester Limited
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

30 January 2026

Supporting Homeless, Assisting Refugees Everywhere

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		109,703	3,552	113,255	151,022
Charitable activities					
Operational costs		17,784	-	17,784	-
Charitable rent income		-	-	-	14,820
Total		127,487	3,552	131,039	165,842
EXPENDITURE ON					
Charitable activities					
Event expenses		-	-	-	3,729
Homeless expenses		64,982	4,121	69,103	90,325
Refugee costs		14,395	-	14,395	5,773
Operational costs		48,196	-	48,196	47,167
Van expenses		453	-	453	2,472
Other		-	-	-	6,747
Total		128,026	4,121	132,147	156,213
NET INCOME/(EXPENDITURE)		(539)	(569)	(1,108)	9,629
Transfers between funds	9	(6,118)	6,118	-	-
Net movement in funds		(6,657)	5,549	(1,108)	9,629
RECONCILIATION OF FUNDS					
Total funds brought forward		129,083	144,633	273,716	264,087
TOTAL FUNDS CARRIED FORWARD		122,426	150,182	272,608	273,716

The notes form part of these financial statements

Supporting Homeless, Assisting Refugees Everywhere

Statement of Financial Position
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	4	132,658	-	132,658	132,658
Investments	5	3	-	3	3
		132,661	-	132,661	132,661
CURRENT ASSETS					
Debtors	6	15,673	-	15,673	42,795
Cash at bank		45,742	150,182	195,924	101,689
		61,415	150,182	211,597	144,484
CREDITORS					
Amounts falling due within one year	7	(71,650)	-	(71,650)	(3,429)
NET CURRENT ASSETS		(10,235)	150,182	139,947	141,055
TOTAL ASSETS LESS CURRENT LIABILITIES		122,426	150,182	272,608	273,716
NET ASSETS		122,426	150,182	272,608	273,716
FUNDS	9				
Unrestricted funds				122,426	129,083
Restricted funds				150,182	144,633
TOTAL FUNDS				272,608	273,716

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2026 and were signed on its behalf by:

A J Dandy - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Motor vehicles - 22% on cost

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

continued...

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	134,138	16,884	151,022
Charitable activities			
Charitable rent income	14,820	-	14,820
Total	148,958	16,884	165,842
EXPENDITURE ON			
Charitable activities			
Event expenses	3,729	-	3,729
Homeless expenses	62,391	27,934	90,325
Refugee costs	12,773	(7,000)	5,773
Operational costs	47,048	119	47,167
Van expenses	2,472	-	2,472
Other	6,747	-	6,747
Total	135,160	21,053	156,213
NET INCOME/(EXPENDITURE)	13,798	(4,169)	9,629
Transfers between funds	(897)	897	-
Net movement in funds	12,901	(3,272)	9,629
RECONCILIATION OF FUNDS			
Total funds brought forward	116,182	147,905	264,087
TOTAL FUNDS CARRIED FORWARD	129,083	144,633	273,716

4. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 April 2024 and 31 March 2025	115,483	30,669	146,152
DEPRECIATION			
At 1 April 2024 and 31 March 2025	-	13,494	13,494
NET BOOK VALUE			
At 31 March 2025	115,483	17,175	132,658
At 31 March 2024	115,483	17,175	132,658

continued...

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	3
NET BOOK VALUE	
At 31 March 2025	3
At 31 March 2024	3

There were no investment assets outside the UK.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	4,199	10,314
Other debtors	6,334	28,225
VAT	21	-
Prepayments	5,119	4,256
	15,673	42,795

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Bank loans and overdrafts (see note 8)	62,747	-
Trade creditors	7,308	3,427
Taxation and social security	3,095	-
Other creditors	(1,500)	2
	71,650	3,429

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.25 £	31.3.24 £
Amounts falling due within one year on demand:		
Bank overdrafts	62,747	-

continued...

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	83,408	2,992	-	86,400
Designated fund	45,675	(3,531)	(6,118)	36,026
	129,083	(539)	(6,118)	122,426
Restricted funds				
House fund	115,483	(1,115)	-	114,368
Winter Support Grant (CWVA)	215	(59)	-	156
Christmas Appeals	235	(47)	-	188
Sponsor James	217	-	-	217
Macks Poetry	37	-	-	37
Ukraine				
	12,163	1,091	-	13,254
Art Club	528	-	-	528
Airbus Grant	241	-	-	241
Big Lottery Fund	216	-	-	216
Sponsor Anne	83	-	(82)	1
House 2	8,584	273	6,200	15,057
Winter HS	813	-	-	813
Ford Motors	2,651	(36)	-	2,615
Ubuntu CBC	1,500	-	-	1,500
UKSPF	1,667	(676)	-	991
	144,633	(569)	6,118	150,182
TOTAL FUNDS	273,716	(1,108)	-	272,608

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,842	(48,850)	2,992
Designated fund	75,645	(79,176)	(3,531)
	127,487	(128,026)	(539)
Restricted funds			
House fund	180	(1,295)	(1,115)
Winter Support Grant (CWVA)	2,000	(2,059)	(59)
Christmas Appeals	-	(47)	(47)
Ukraine			
	1,091	-	1,091
House 2	281	(8)	273
Ford Motors	-	(36)	(36)
UKSPF	-	(676)	(676)
	3,552	(4,121)	(569)
TOTAL FUNDS	131,039	(132,147)	(1,108)

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	83,245	31,946	(31,783)	83,408
Designated fund	32,937	(18,148)	30,886	45,675
	116,182	13,798	(897)	129,083
Restricted funds				
House fund	115,483	(908)	908	115,483
Albert Hunt Grant (Support Worker Grant)	7,000	(6,961)	(39)	-
Winter Support Grant (CWVA)	223	(8)	-	215
Marjory Boddy	3,000	(2,951)	(49)	-
Christmas Appeals	316	(81)	-	235
Sponsor James	217	-	-	217
Macks Poetry	877	(840)	-	37
Ukraine				
	5,163	7,000	-	12,163
Art Club	615	(87)	-	528
Airbus Grant	241	-	-	241
Big Lottery Fund	216	-	-	216
HK House Fund	1,038	-	(1,038)	-
Sponsor Anne	83	-	-	83
Community Fund 20198057	9,500	(9,525)	25	-
House 2	3,063	4,483	1,038	8,584
Covid-19 CCF	11	-	(11)	-
Winter HS	859	(46)	-	813
Ford Motors	-	2,651	-	2,651
Ubuntu CBC	-	1,500	-	1,500
Virgin Money	-	(63)	63	-
UKSPF	-	1,667	-	1,667
	147,905	(4,169)	897	144,633
TOTAL FUNDS	264,087	9,629	-	273,716

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,931	(62,985)	31,946
Designated fund	54,027	(72,175)	(18,148)
	148,958	(135,160)	13,798
Restricted funds			
House fund	180	(1,088)	(908)
Albert Hunt Grant (Support Worker Grant)	-	(6,961)	(6,961)
Winter Support Grant (CWVA)	5,500	(5,508)	(8)
Marjory Boddy	-	(2,951)	(2,951)
Christmas Appeals	-	(81)	(81)
Macks Poetry	-	(840)	(840)
Ukraine	-	7,000	7,000
Art Club	-	(87)	(87)
Community Fund 20198057	-	(9,525)	(9,525)
House 2	4,553	(70)	4,483
Winter HS	-	(46)	(46)
Ford Motors	2,651	-	2,651
Ubuntu CBC	1,500	-	1,500
Virgin Money	500	(563)	(63)
UKSPF	2,000	(333)	1,667
	16,884	(21,053)	(4,169)
TOTAL FUNDS	165,842	(156,213)	9,629

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	83,245	34,938	(31,783)	86,400
Designated fund	32,937	(21,679)	24,768	36,026
	116,182	13,259	(7,015)	122,426
Restricted funds				
House fund	115,483	(2,023)	908	114,368
Albert Hunt Grant (Support Worker Grant)	7,000	(6,961)	(39)	-
Winter Support Grant (CWVA)	223	(67)	-	156
Marjory Boddy	3,000	(2,951)	(49)	-
Christmas Appeals	316	(128)	-	188
Sponsor James	217	-	-	217
Macks Poetry	877	(840)	-	37
Ukraine				
	5,163	8,091	-	13,254
Art Club	615	(87)	-	528
Airbus Grant	241	-	-	241
Big Lottery Fund	216	-	-	216
HK House Fund	1,038	-	(1,038)	-
Sponsor Anne	83	-	(82)	1
Community Fund 20198057	9,500	(9,525)	25	-
House 2	3,063	4,756	7,238	15,057
Covid-19 CCF	11	-	(11)	-
Winter HS	859	(46)	-	813
Ford Motors	-	2,615	-	2,615
Ubuntu CBC	-	1,500	-	1,500
Virgin Money	-	(63)	63	-
UKSPF	-	991	-	991
	147,905	(4,738)	7,015	150,182
TOTAL FUNDS	264,087	8,521	-	272,608

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,773	(111,835)	34,938
Designated fund	129,672	(151,351)	(21,679)
	276,445	(263,186)	13,259
Restricted funds			
House fund	360	(2,383)	(2,023)
Albert Hunt Grant (Support Worker Grant)	-	(6,961)	(6,961)
Winter Support Grant (CWVA)	7,500	(7,567)	(67)
Marjory Boddy	-	(2,951)	(2,951)
Christmas Appeals	-	(128)	(128)
Macks Poetry	-	(840)	(840)
Ukraine			
	1,091	7,000	8,091
Art Club	-	(87)	(87)
Community Fund 20198057	-	(9,525)	(9,525)
House 2	4,834	(78)	4,756
Winter HS	-	(46)	(46)
Ford Motors	2,651	(36)	2,615
Ubuntu CBC	1,500	-	1,500
Virgin Money	500	(563)	(63)
UKSPF	2,000	(1,009)	991
	20,436	(25,174)	(4,738)
TOTAL FUNDS	296,881	(288,360)	8,521

10. RELATED PARTY DISCLOSURES

As at 31 March 2024, Share Shops Limited owed Supporting Homeless, Assisting Refugees Everywhere £28,224 (2023: £33,427). Share Shops Limited is a wholly owned subsidiary company of Supporting Homeless, Assisting Refugees Everywhere. This balance is included within other debtors.

Subsequent to the year end, the charity received a donation from Share Shops Limited of £32,193 (2023: £27,567).

Supporting Homeless, Assisting Refugees Everywhere

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	108,054	137,203
Grants	5,201	13,819
	113,255	151,022
Charitable activities		
Rental income	17,784	14,820
Total incoming resources	131,039	165,842
EXPENDITURE		
Charitable activities		
Refugee costs	14,395	2,672
Homeless expenses	69,103	90,325
Insurance	-	86
Operational costs	48,196	51,560
Event expenses	-	3,729
Van expenses	453	1,094
	132,147	149,466
Other		
Motor vehicles	-	6,747
Total resources expended	132,147	156,213
Net (expenditure)/income	(1,108)	9,629

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

England & Wales - Charity number 1166530

Accounts

REGISTERED CHARITY NUMBER: 1166530

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2024

for

Supporting Homeless, Assisting Refugees Everywhere

Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Supporting Homeless, Assisting Refugees Everywhere

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Supporting Homeless, Assisting Refugees Everywhere

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

The Trustees present their report with the financial statements of the charity for the year ending 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report and the accompanying financial statements, as of 31 March 2024, are presented by the SHARE Board of Trustees.

Board Oversight and Recruitment
During any financial year, the monitoring of roles and responsibilities and consequent requirements is undertaken regularly to identify any gaps within the Board of Trustees. This year's review led to the recruitment of a new trustee responsible for Health and Safety.

Homeless Services
SHARE's local mission is to help individuals experiencing homelessness transition from the streets into stable accommodation. We continue to provide daytime services and support to homeless families and individuals in the local area. In November 2023, we moved from our Outreach Hub to collaborate with another Chester-based homeless charity, CATH, at their premises in the city centre.

This move was necessitated by the need to operate our outreach services from a building meeting appropriate standards. By joining forces with another charity, we continue to provide and distribute essential items, such as warm bedding, clothes, toiletries, and food. We also offer a daily drop-in facility to guide clients unfamiliar with the processes involved. This multi-agency approach helps individuals transition from the streets to emergency housing services or supported living centres.

Direction is also provided for accessing services for mental health, substance abuse, general health care, and financial security. Our weekly, volunteer-led art club is a positive way to reduce stress, foster social connections, and promote self-discovery. This welcoming and inclusive space significantly reduces social isolation among a diverse group of individuals.

Over the first financial quarter, 3,000 meals were served, and we witnessed a 120% increase in visits to Outreach, highlighting the need for larger premises:
- April: 512 visits
- May: 876 visits
- June: 1,129 visits

Sadly, the demand for our services continues to grow, and the Trustees are actively seeking new and larger premises for the next financial year.

Warehouse and Refugee Support
The SHARE Warehouse in Mold, Flintshire, assists refugee families in the local area who have secured accommodation but do not have the resources to furnish and equip their new homes. SHARE provides furniture, household essentials, clothing, toys, and books in a calm, quiet, and respectful environment. We also accept referrals from local agencies for families and individuals in difficult circumstances, who arrange private visits to access our resources.

International Aid

Internationally, SHARE sent £5,000 in August to the Hope Project in Lesvos, Greece. This project provides aid and support for those fleeing conflict, facing injustice, poverty, or persecution. Approximately 30 refugee families benefit from this assistance during their time on Lesvos. The funds received play a vital role in acquiring essential resources and offering two nutritious meals daily to those in need.

Housing Provisions

SHARE owns a three-bedroom house, funded through donations, which is let to the local authority's service provider. We collaborate with them to support the occupants of the house based on their individual circumstances.

Fundraising Efforts

The SHARE team is dedicated to fundraising efforts to ensure the financial sustainability of our charity and its services. Our operations are primarily funded through contributions from local organisations, individual donations, corporate sponsorships, and profits from our retail shop and café.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of SHARE are to provide basic aid, support, and advice to:

1. Refugees in need, both locally and internationally.
2. Individuals experiencing homelessness across Cheshire and Flintshire (as defined by The Homeless Reduction Act 2017).

The Trustees have paid due regard to guidance issued by the Charity Commission when deciding which activities the charity should undertake.

Supporting Homeless, Assisting Refugees Everywhere

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Significant activities

April 2023

- Launch of the "Buy a Brick" campaign to enable the charity to purchase a second house to shelter and support three individuals experiencing homelessness.

May 2023

-Introduction of two payment terminals, "Just Tap to Give," in Chester city centre, enabling people to easily donate £3 per tap to the charity.

- Participation as a chosen charity in the 47th Chester Raft Race, resulting in a generous donation of £4,400.

July 2023

- Recruitment of a Charity Manager to oversee the expanding activities of the charity. The appointment of one of our volunteers, who had spearheaded several successful fundraising campaigns and led the move and establishment of the new Share Shop, is critical to our future success in fostering new partnerships and expanding SHARE's work in the community and abroad.

- Collaboration began with a nearby community food club. This initiative addresses two key issues: food waste and food poverty, by diverting perfectly good food away from landfill to benefit the local community food is collected from large supermarkets in the area and helps SHARE feed the growing number of homeless individuals using the day centre.

August 2023

SHARE collaborates with Chester Racecourse to distribute leftover food from race days. In cases where races are cancelled due to inclement weather, SHARE collects and distributes up to 1,000 food boxes to individuals living in temporary accommodation throughout the city.

November 2023

- Participation in the Lord Mayor's Firework Display, organised by Chester Racecourse, resulted in a donation of £10,366.

- "Our Voice" Initiative. An opportunity to give a voice to individuals in Chester who are, or have been, homeless. SHARE posts accounts on social media of why people have become homeless, in their own words, to foster understanding of the varied circumstances and backstories of our clients.

- SHARE Outreach moved from its rented premises in the city centre due to health and safety issues and began collaborating with CATH - Chester Aid to the Homeless, who agreed to host SHARE's outreach services five days a week. The search for alternative accommodation is ongoing.

December 2023

- Thanks to the generous support of a local restaurateur, Christmas dinner was provided for 50 individuals in his restaurant. Staff and volunteers worked hard to make the experience special.

- In partnership with Chester's Storyhouse theatre, families in temporary accommodation were offered free tickets to the Christmas Pantomime.

- Volunteers at the Mold Warehouse prepared over 50 gift bags for refugee children in the area.

January 2024

- Receipt of £7,000 from Cheshire West and Chester Council, a return of the balance of funds for the Ukraine Visa Families Scheme. Trustees decided to allocate these funds for white goods for families moving into their own accommodation or for counselling support for Ukrainian children.

FINANCIAL REVIEW

Financial position

Following a review of the 'Reserve Policy' by SHARE Trustees in March 2017, all monies donated to SHARE for specific purposes, such as the SHARE 'Suspended Coffee Scheme' or the 'Sponsor-a-Sack-of-Aid Scheme,' are ringfenced for those purposes alone.

General donations made to SHARE are divided between SHARE's services for homeless individuals and refugees, with funds being retained and earmarked as appropriate to achieve this balance.

The SHARE Trustees are committed to protecting the financial viability and continuation of the organisation by maintaining adequate reserves. In accordance with Charity Commission and NCO good practice guidelines, a portion of this period's income has been allocated to reserves.

The purpose of maintaining adequate reserves is as follows:
- To ensure continuity of cash flow (e.g., to cover delays in revenue funding).
- To cover unforeseen circumstances.
- To provide opportunities to attract or identify alternative funding.
- To ensure that, should funding cease, the organisation can fulfil all financial and legal obligations when wound up.

The Board of Trustees reviews the reserves annually. Unless otherwise agreed, the Board will endeavour to maintain a minimum reserve equivalent to six months' running costs of the organisation.

Reserves policy

The Trustees have assessed the major risks to which the charity is exposed and are satisfied. The policy is to maintain unrestricted funds equivalent to three to six months' expenditure to ensure continuity in the face of financial challenges.

FUTURE PLANS

- Education and public awareness about the rise in homelessness and refugee numbers remain central to our mission. Efforts will focus on engaging communities and driving meaningful change.

- Dedicated to supporting individuals facing homelessness and refugees in need, ensuring their immediate and long-term requirements are met.

- Will continue to respond swiftly and effectively to aid requests in European refugee camps, strengthening collaborations with local and international organisations to maximise impact.

- Plans to secure increased funding to source aid locally, reducing the carbon footprint of deliveries and contributing to local economies.

- Intends to enhance fundraising efforts to expand supported housing options for homeless individuals while sustaining vital humanitarian aid initiatives.

- Focused on building strong partnerships to improve services and advocate for the needs of both local homeless individuals and resettled refugees.

- Seeks to establish a larger, more effective 'drop-in' centre in Chester, improving its ability to provide advocacy and support services.

- Will pursue funding to appoint a homeless manager and cover associated operational costs, strengthening organisational efficiency.

- Committed to offering high-quality training for staff and volunteers, fostering a safe, inclusive, and enriching environment to enhance service delivery and volunteer experiences.

- Actively promotes awareness of the refugee crisis and homelessness, encouraging public engagement and understanding.

- Aims to strengthen governance through strategic collaboration, professional training, and local mentorship to improve organisational effectiveness.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1166530

Principal address

Share Charity
30 Pepper Street
Chester
Cheshire
CH1 1DF

Supporting Homeless, Assisting Refugees Everywhere

Report of the Trustees for the Year Ended 31 March 2024

Trustees
A J Dandy
Mrs R E Adams
P G Makinson
Ms K A Saxon
Mrs S C Danby (appointed 1.12.23)
Ms M Hogg (appointed 7.7.23)

Independent Examiner
Steven Mark Greensill FCA
Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Approved by order of the board of trustees on 10 December 2024 and signed on its behalf by:

A J Dandy - Trustee

Independent Examiner's Report to the Trustees of
Supporting Homeless, Assisting Refugees
Everywhere

Independent examiner's report to the trustees of Supporting Homeless, Assisting Refugees Everywhere
I report to the charity trustees on my examination of the accounts of Supporting Homeless, Assisting Refugees Everywhere (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Steven Mark Greensill FCA

Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

10 December 2024

Supporting Homeless, Assisting Refugees Everywhere

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		134,138	16,884	151,022	141,745
Charitable activities					
Charitable rent income		14,820	-	14,820	14,820
Other income		-	-	-	1,200
Total		148,958	16,884	165,842	157,765
EXPENDITURE ON					
Charitable activities					
Event expenses		3,729	-	3,729	4,379
Homeless expenses		62,391	27,934	90,325	6,323
Refugee costs		12,773	(7,000)	5,773	102,320
Insurance		-	-	-	734
Operational costs		47,048	119	47,167	14,473
Van expenses		2,472	-	2,472	2,470
Contributions to shop costs		-	-	-	5,115
Ukraine		-	-	-	17,830
Other		6,747	-	6,747	6,747
Total		135,160	21,053	156,213	160,391
NET INCOME/(EXPENDITURE)		13,798	(4,169)	9,629	(2,626)
Transfers between funds	8	(397)	897	500	-
Net movement in funds		13,401	(3,272)	10,129	(2,626)
RECONCILIATION OF FUNDS					
Total funds brought forward		115,682	147,905	263,587	266,213
TOTAL FUNDS CARRIED FORWARD		129,083	144,633	273,716	263,587

The notes form part of these financial statements

Supporting Homeless, Assisting Refugees Everywhere

Statement of Financial Position
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	4	17,175	115,483	132,658	139,405
Investments	5	3	-	3	3
		17,178	115,483	132,661	139,408
CURRENT ASSETS					
Debtors	6	42,295	-	42,295	35,213
Cash at bank		73,039	29,150	102,189	92,941
		115,334	29,150	144,484	128,154
CREDITORS					
Amounts falling due within one year	7	(3,429)	-	(3,429)	(3,975)
NET CURRENT ASSETS		111,905	29,150	141,055	124,179
TOTAL ASSETS LESS CURRENT LIABILITIES		129,083	144,633	273,716	263,587
NET ASSETS		129,083	144,633	273,716	263,587
FUNDS	8				
Unrestricted funds				129,083	115,682
Restricted funds				144,633	147,905
TOTAL FUNDS				273,716	263,587

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2024 and were signed on its behalf by:

A J Dandy - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Motor vehicles	-	22% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,224	25,521	141,745
Charitable activities			
Charitable rent income	14,820	-	14,820
Other income	1,200	-	1,200
Total	132,244	25,521	157,765
EXPENDITURE ON			
Charitable activities			
Event expenses	4,379	-	4,379
Homeless expenses	6,296	27	6,323
Refugee costs	101,663	657	102,320
Insurance	734	-	734
Operational costs	9,096	5,377	14,473
Van expenses	2,470	-	2,470
Contributions to shop costs	5,115	-	5,115
Ukraine	153	17,677	17,830
Other	6,747	-	6,747
Total	136,653	23,738	160,391
NET INCOME/(EXPENDITURE)	(4,409)	1,783	(2,626)
RECONCILIATION OF FUNDS			
Total funds brought forward	120,091	146,122	266,213
TOTAL FUNDS CARRIED FORWARD	115,682	147,905	263,587

continued...

4. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 April 2023 and 31 March 2024	115,483	30,669	146,152
DEPRECIATION			
At 1 April 2023	-	6,747	6,747
Charge for year	-	6,747	6,747
At 31 March 2024	-	13,494	13,494
NET BOOK VALUE			
At 31 March 2024	115,483	17,175	132,658
At 31 March 2023	115,483	23,922	139,405

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	3
NET BOOK VALUE	
At 31 March 2024	3
At 31 March 2023	3

There were no investment assets outside the UK.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	9,814	-
Other debtors	28,225	35,213
Prepayments	4,256	-
	42,295	35,213

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	3,427	2,695
Other creditors	2	1,280
	3,429	3,975

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	82,745	31,946	(31,283)	83,408
Designated fund	32,937	(18,148)	30,886	45,675
	115,682	13,798	(397)	129,083
Restricted funds				
House fund	115,483	(908)	908	115,483
Albert Hunt Grant (Support Worker Grant)	7,000	(6,961)	(39)	-
Winter Support Grant (CWVA)	223	(8)	-	215
Marjory Boddy	3,000	(2,951)	(49)	-
Christmas Appeals	316	(81)	-	235
Sponsor James	217	-	-	217
Macks Poetry	877	(840)	-	37
Ukraine				
	5,163	7,000	-	12,163
Art Club	615	(87)	-	528
Airbus Grant	241	-	-	241
Big Lottery Fund	216	-	-	216
HK House Fund	1,038	-	(1,038)	-
Sponsor Anne	83	-	-	83
Community Fund 20198057	9,500	(9,525)	25	-
House 2	3,063	4,483	1,038	8,584
Covid-19 CCF	11	-	(11)	-
Winter HS	859	(46)	-	813
Ford Motors	-	2,651	-	2,651
Ubuntu CBC	-	1,500	-	1,500
Virgin Money	-	(63)	63	-
UKSPF	-	1,667	-	1,667
	147,905	(4,169)	897	144,633
TOTAL FUNDS	263,587	9,629	500	273,716

continued...

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,931	(62,985)	31,946
Designated fund	54,027	(72,175)	(18,148)
	148,958	(135,160)	13,798
Restricted funds			
House fund	180	(1,088)	(908)
Albert Hunt Grant (Support Worker Grant)	-	(6,961)	(6,961)
Winter Support Grant (CWVA)	5,500	(5,508)	(8)
Marjory Boddy	-	(2,951)	(2,951)
Christmas Appeals	-	(81)	(81)
Macks Poetry	-	(840)	(840)
Ukraine	-	7,000	7,000
Art Club	-	(87)	(87)
Community Fund 20198057	-	(9,525)	(9,525)
House 2	4,553	(70)	4,483
Winter HS	-	(46)	(46)
Ford Motors	2,651	-	2,651
Ubuntu CBC	1,500	-	1,500
Virgin Money	500	(563)	(63)
UKSPF	2,000	(333)	1,667
	16,884	(21,053)	(4,169)
TOTAL FUNDS	165,842	(156,213)	9,629

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	94,005	(11,260)	82,745
Designated fund	26,086	6,851	32,937
	120,091	(4,409)	115,682
Restricted funds			
House fund	115,483	-	115,483
Albert Hunt Grant (Support Worker Grant)	-	7,000	7,000
Winter Support Grant (CWVA)	223	-	223
Marjory Boddy	-	3,000	3,000
Christmas Appeals	-	316	316
Sponsor James	-	217	217
Macks Poetry	872	5	877
Ukraine			
	14,467	(9,304)	5,163
Art Club	1,000	(385)	615
CO-OP	250	(250)	-
Airbus Grant	241	-	241
Big Lottery Fund	216	-	216
HK House Fund	1,038	-	1,038
Sponsor Anne	83	-	83
Community Fund 20198057	9,500	-	9,500
House 2	1,779	1,284	3,063
Covid-19 CCF	11	-	11
Winter HS	959	(100)	859
	146,122	1,783	147,905
TOTAL FUNDS	266,213	(2,626)	263,587

continued...

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,997	(114,257)	(11,260)
Designated fund	29,247	(22,396)	6,851
	132,244	(136,653)	(4,409)
Restricted funds			
Albert Hunt Grant (Support Worker Grant)	7,000	-	7,000
Winter Support Grant (CWVA)	4,000	(4,000)	-
Marjory Boddy	3,000	-	3,000
8 Wellington Place Costs	886	(886)	-
Christmas Appeals	515	(199)	316
Sponsor James	217	-	217
Macks Poetry	5	-	5
Ukraine			
	8,614	(17,918)	(9,304)
Art Club	-	(385)	(385)
CO-OP	-	(250)	(250)
House 2	1,284	-	1,284
Winter HS	-	(100)	(100)
	25,521	(23,738)	1,783
TOTAL FUNDS	157,765	(160,391)	(2,626)

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	94,005	20,686	(31,283)	83,408
Designated fund	26,086	(11,297)	30,886	45,675
	120,091	9,389	(397)	129,083
Restricted funds				
House fund	115,483	(908)	908	115,483
Albert Hunt Grant (Support Worker Grant)	-	39	(39)	-
Winter Support Grant (CWVA)	223	(8)	-	215
Marjory Boddy	-	49	(49)	-
Christmas Appeals	-	235	-	235
Sponsor James	-	217	-	217
Macks Poetry	872	(835)	-	37
Ukraine	14,467	(2,304)	-	12,163
Art Club	1,000	(472)	-	528
CO-OP	250	(250)	-	-
Airbus Grant	241	-	-	241
Big Lottery Fund	216	-	-	216
HK House Fund	1,038	-	(1,038)	-
Sponsor Anne	83	-	-	83
Community Fund 20198057	9,500	(9,525)	25	-
House 2	1,779	5,767	1,038	8,584
Covid-19 CCF	11	-	(11)	-
Winter HS	959	(146)	-	813
Ford Motors	-	2,651	-	2,651
Ubuntu CBC	-	1,500	-	1,500
Virgin Money	-	(63)	63	-
UKSPF	-	1,667	-	1,667
	146,122	(2,386)	897	144,633
TOTAL FUNDS	266,213	7,003	500	273,716

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,928	(177,242)	20,686
Designated fund	83,274	(94,571)	(11,297)
	281,202	(271,813)	9,389
Restricted funds			
House fund	180	(1,088)	(908)
Albert Hunt Grant (Support Worker Grant)	7,000	(6,961)	39
Winter Support Grant (CWVA)	9,500	(9,508)	(8)
Marjory Boddy	3,000	(2,951)	49
8 Wellington Place Costs	886	(886)	-
Christmas Appeals	515	(280)	235
Sponsor James	217	-	217
Macks Poetry	5	(840)	(835)
Ukraine			
	8,614	(10,918)	(2,304)
Art Club	-	(472)	(472)
CO-OP	-	(250)	(250)
Community Fund 20198057	-	(9,525)	(9,525)
House 2	5,837	(70)	5,767
Winter HS	-	(146)	(146)
Ford Motors	2,651	-	2,651
Ubuntu CBC	1,500	-	1,500
Virgin Money	500	(563)	(63)
UKSPF	2,000	(333)	1,667
	42,405	(44,791)	(2,386)
TOTAL FUNDS	323,607	(316,604)	7,003

continued...

9. RELATED PARTY DISCLOSURES

As at 31 March 2024, Share Shops Limited owed Supporting Homeless, Assisting Refugees Everywhere £28,224 (2023: £33,427). Share Shops Limited is a wholly owned subsidiary company of Supporting Homeless, Assisting Refugees Everywhere. This balance is included within other debtors.

Subsequent to the year end, the charity received a donation from Share Shops Limited of £32,193 (2023: £27,567).

Supporting Homeless, Assisting Refugees Everywhere

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	137,203	121,388
Grants	13,819	20,357
	151,022	141,745
Charitable activities		
Rental income	14,820	14,820
Other income		
Other income	-	1,200
Total incoming resources	165,842	157,765
EXPENDITURE		
Charitable activities		
Refugee costs	2,672	102,320
Homeless expenses	90,325	6,278
Insurance	86	734
Operational costs	51,560	14,473
Event expenses	3,729	4,379
Van expenses	1,094	2,470
Contribution to shop costs	-	5,115
Ukraine	-	17,875
	149,466	153,644
Other		
Motor vehicles	6,747	6,747
Total resources expended	156,213	160,391
Net income/(expenditure)	9,629	(2,626)

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

England & Wales - Charity number 1166530

Accounts

REGISTERED CHARITY NUMBER: 1166530

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

Supporting Homeless, Assisting Refugees Everywhere

Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Supporting Homeless, Assisting Refugees Everywhere

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Supporting Homeless, Assisting Refugees Everywhere

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

This report and the accompanying financial statements, as of 31 March 2023, are presented by the SHARE Board of Trustees.

During any financial year, the monitoring of roles and responsibilities and consequent requirements is undertaken regularly to identify any gaps within the Board of Trustees. This year's review led to the recruitment of a trustee to take responsibility for Safeguarding and policy review.

SHARE continues to provide support to homeless families and individuals in the local area through the Share Outreach Hub in Chester city centre, distributing essential items, such as warm bedding, clothes, toiletries and food. Collaborating with local organisations, SHARE has established a multi-agency approach and promotes the Hub as a drop-in centre, which sign-posts those who are not familiar with the processes they need to follow to access government support. This includes helping individuals make the transition from the streets to emergency housing services, or, alternatively, to supported living centres. Direction is also given in accessing services for mental health, substance abuse and health care and by running an in-house PTSD group.

SHARE's facilities provide a welcoming and inclusive space, significantly reducing social isolation among a diverse group of individuals. As demands increasingly grow, the need for larger, more suitable, facilities has become apparent, leading to an on-going evaluation by the Trustees for better premises in the next two years.

SHARE accepts referrals from local agencies for families and individuals in difficult circumstances. The SHARE Warehouse in Mold, has assisted mainly refugee families in the Flintshire area, who have secured accommodation, but who do not have the resources to furnish and equip their new homes. SHARE does this by providing furniture, household essentials, clothing, toys and books in a quiet and respectful environment.

Internationally, SHARE has sent critical aid to UK-based refugee charities, operating in Greece, France, Syria and Africa. These donations have been used to purchase tents, medical supplies, food, clothing and tools. By collaborating with local charities abroad, there is a huge reduction in transportation costs and an assurance of timely, targeted assistance. SHARE also backs volunteers aiding these efforts on the ground, reinforcing the effective distribution of aid and supporting projects that enhance the well-being of refugees in camps.

SHARE, thanks to monies raised by donations, owns a 3-bedroomed house that is let to the local authority's service-provider, and, we work with them to support the occupants of the house, depending on their circumstances.

The SHARE team has been dedicated to fundraising efforts to ensure the financial sustainability of our charity and its services. Our operations are primarily funded through contributions from local organisations, individual donations and corporate sponsorships. A notable development has been the opening of our new, bigger SHARE Shop, supported by the Duke of Westminster's Grosvenor Ltd.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of SHARE are to provide basic aid, support and advice to:

1) Refugees who are in need, both locally and abroad.

2) People who are homeless across Cheshire and Flintshire (as defined by The Homeless Reduction Act 2017).

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

OBJECTIVES AND ACTIVITIES

Significant activities

- SHARE has strategically utilised targeted fundraising campaigns such as the "Suspended Coffee" appeal to channel funds towards specific service areas.

- April 22 - The Ukraine crisis - through a public appeal we raised £17k in the space of a few weeks. At no cost to the charity, one of the trustees visited the border region in Poland to assess their need for support. Working with Chester council and other organisations, we agreed to work with them to distribute the funds to Ukrainian refugees in the local area. In addition, we offered the use of our new transit van to take refugees to our Warehouse in Mold to select items for their new homes. SHARE also worked with PISC to help collect warm clothing and ship them out in trucks to Poland and Ukraine. In total 387 tonnes were sent in 58 trucks with an estimated value of £2 million.

- July 22 - Having raised funds to buy a new van, we then donated our old van to the Crossroads Community Hub food bank in Ellesmere Port.

- October 22 - SHARE's Outreach Manager attended a full council meeting of Cheshire West and Chester to represent the interests of those who are homeless.

- September 22 - Having been given notice by our previous landlord, which disrupted our income for a few months, we opened a new larger shop on Pepper Street in Chester. As a result of all the hard work of our staff and volunteers, and the support of several local professionals and businesses, we opened the new shop in September 2022. The shop has been a great success and has increased revenue for the charity. The shop welcomes young families in the free children's play area, as well as being used in the evenings for networking and other events to raise funds.

- November 22 - We took part in the fireworks event organised by Chester Racecourse to raise funds for the Lord Mayor's charity. We had trustees, staff and volunteers bucket collecting in and around the racecourse. The funds raised were split between four local charities, including SHARE.

- December 22 - a new kitchen was installed at the Outreach Hub, enabling us to cook for up to 50 homeless service-users per day. This kitchen was purchased thanks to the support of local businesses and charities. Our volunteers hosted 95 homeless people on Christmas day, working with a local restaurant owner who cooked the Christmas dinner.

- December 22 - Our volunteers at the Mold Warehouse put extra time in to make up more than 50 gift bags for the children of Ukrainian families in the area.

- January 23 - the High Sheriff of Chester came to the SHARE Shop to host an evening of poetry and readings in aid of Mental Health Recovery.

- March 23 - The SHARE team, in recognition of valuable services to the community, was awarded the High Sheriff's award.

FINANCIAL REVIEW

Financial position

Following the SHARE Trustees review of its 'Reserve Policy' in March 2017, all monies donated to SHARE for a specific purpose, for example the SHARE 'Suspended Coffee Scheme' or its 'sponsor-a-sack-of-aid scheme', are ringfenced to be spent for that purpose alone.

Any general donations made to SHARE will be spent on SHARE's services to the homeless and refugees in equal amounts, with monies being retained and earmarked as appropriate in order to achieve this.

SHARE recognises and accepts its responsibilities as a charity and an employer to protect the financial viability and continuation of the organisation. Following the Charity Commission and NCO good practice guidelines, the SHARE Trustees have allocated some of this periods income towards a reserve.

The purpose of maintaining adequate reserves is as follows:
- to ensure continuity of cash flow (e.g cover delays in revenue funding).
- to cover unforeseen circumstances.
- to provide the opportunity attract / identify alternative funding.
- to ensure that, should funding cease, the organisation would be able to fulfil all of its financial and legal obligations when wound up.

The Board of Trustees are committed to reviewing the reserve annually. Unless or otherwise agreed, the Board will endeavour to achieve and maintain a minimum reserve equivalent to six months running costs of the organisation.

FUTURE PLANS

Education and public awareness about the increase in homelessness and refugee numbers remain key areas of our work. SHARE is dedicated to advancing its governance through collaboration, training and mentorship, thus continuously improving our efficiency and impact in these critical areas.

SHARE is committed to continue helping refugees and people who are homeless.

SHARE will continue to respond effectively and efficiently to requests for aid in refugee camps across Europe and improve its links with local and international agencies to facilitate the effectiveness of this.

SHARE will actively seek to provide more funding for provision of aid which will be purchased at source, thereby reducing the carbon footprint of the aid and contributing to the local economy.

SHARE will continue to actively fundraise to purchase and provide supported housing provision for the homeless and continue to provide humanitarian aid and help to people who are homeless.

SHARE will continue to develop its collaborative and partnership working to improve services for, and advocate for, both local people who are homeless and resettled refugees.

SHARE will endeavour to establish a better quality 'drop-in' provision and establish itself as an effective advocacy service for the homeless in Chester.

SHARE will endeavour to source funding for an overall operational manager, and its operational costs.

SHARE will continue its commitment to providing excellent training for it staff and volunteers, and to provide a safe and healthy working environment within SHARE, thereby improving the volunteer experience and the service SHARE offers.

SHARE will continue to promote its role in education and increasing public awareness of the refugee crisis and the plight of people who are homeless.

SHARE will continue to develop and improve its governance by collaboration, training and finding local sources of mentoring to facilitate this.

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 three and six 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.

The trustees has 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1166530

Principal address

Share Charity
30 Pepper Street
Chester
Cheshire
CH1 1DF

Trustees
A J Dandy
Miss C J Champion
W A Devlin
Mrs R E Adams
P G Makinson
Ms K A Saxon (appointed 1.10.22)
S M Forsyth (appointed 1.5.23)

Independent Examiner
Steven Mark Greensill FCA
Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

Approved by order of the board of trustees on 30 January 2024 and signed on its behalf by:

A J Dandy - Trustee

Independent Examiner's Report to the Trustees of
Supporting Homeless, Assisting Refugees
Everywhere

Independent examiner's report to the trustees of Supporting Homeless, Assisting Refugees Everywhere
I report to the charity trustees on my examination of the accounts of Supporting Homeless, Assisting Refugees Everywhere (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Steven Mark Greensill FCA

Haines Watts
Military House
24 Castle Street
Chester
Cheshire
CH1 2DS

30 January 2024

Supporting Homeless, Assisting Refugees Everywhere

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		116,224	25,521	141,745	129,814
Charitable activities					
Charitable rent income		14,820	-	14,820	14,820
Other income		1,200	-	1,200	1,246
Total		132,244	25,521	157,765	145,880
EXPENDITURE ON					
Charitable activities					
Event expenses		4,379	-	4,379	232
Homeless expenses		6,296	27	6,323	25,718
Refugee costs		101,663	657	102,320	755
Insurance		734	-	734	4,352
Operational costs		9,096	5,377	14,473	47,638
Van expenses		2,470	-	2,470	2,348
Contributions to shop costs		5,115	-	5,115	10
Ukraine		153	17,677	17,830	1,538
Other		6,747	-	6,747	-
Total		136,653	23,738	160,391	82,591
NET INCOME/(EXPENDITURE)		(4,409)	1,783	(2,626)	63,289
RECONCILIATION OF FUNDS					
Total funds brought forward		120,091	146,122	266,213	202,924
TOTAL FUNDS CARRIED FORWARD		115,682	147,905	263,587	266,213

The notes form part of these financial statements

Supporting Homeless, Assisting Refugees Everywhere

Statement of Financial Position
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	4	23,922	115,483	139,405	146,152
Investments	5	3	-	3	3
		23,925	115,483	139,408	146,155
CURRENT ASSETS					
Debtors	6	35,213	-	35,213	24,701
Cash at bank		60,519	32,422	92,941	103,258
		95,732	32,422	128,154	127,959
CREDITORS					
Amounts falling due within one year	7	(3,975)	-	(3,975)	(7,901)
NET CURRENT ASSETS		91,757	32,422	124,179	120,058
TOTAL ASSETS LESS CURRENT LIABILITIES		115,682	147,905	263,587	266,213
NET ASSETS		115,682	147,905	263,587	266,213
FUNDS	8				
Unrestricted funds				115,682	117,746
Restricted funds				147,905	148,467
TOTAL FUNDS				263,587	266,213

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2024 and were signed on its behalf by:

A J Dandy - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Motor vehicles	-	25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

continued...

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,295	36,519	129,814
Charitable activities			
Charitable rent income	14,820	-	14,820
Other income	1,246	-	1,246
Total	109,361	36,519	145,880
EXPENDITURE ON			
Charitable activities			
Event expenses	232	-	232
Homeless expenses	17,877	7,841	25,718
Refugee costs	755	-	755
Insurance	4,352	-	4,352
Operational costs	47,638	-	47,638
Van expenses	2,348	-	2,348
Contributions to shop costs	10	-	10
Ukraine	-	1,538	1,538
Total	73,212	9,379	82,591
NET INCOME	36,149	27,140	63,289
Transfers between funds	(2,651)	2,651	-
Net movement in funds	33,498	29,791	63,289
RECONCILIATION OF FUNDS			
Total funds brought forward	84,248	118,676	202,924
TOTAL FUNDS CARRIED FORWARD	117,746	148,467	266,213

4. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 April 2022 and 31 March 2023	115,483	30,669	146,152
DEPRECIATION			
Charge for year	-	6,747	6,747
NET BOOK VALUE			
At 31 March 2023	115,483	23,922	139,405
At 31 March 2022	115,483	30,669	146,152

continued...

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	3
NET BOOK VALUE	
At 31 March 2023	3
At 31 March 2022	3

There were no investment assets outside the UK.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	35,213	24,701

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	2,695	2,562
Other creditors	1,280	5,339
	3,975	7,901

continued...

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	94,005	(11,260)	82,745
Designated fund	26,086	6,851	32,937
	120,091	(4,409)	115,682
Restricted funds			
House fund	115,483	-	115,483
Albert Hunt Grant (Support Worker Grant)	-	7,000	7,000
Winter Support Grant (CWVA)	223	-	223
Marjory Boddy	-	3,000	3,000
Christmas Appeals	-	316	316
Sponsor James	-	217	217
Macks Poetry	872	5	877
Ukraine			
	14,467	(9,304)	5,163
Art Club	1,000	(385)	615
CO-OP	250	(250)	-
Airbus Grant	241	-	241
Big Lottery Fund	216	-	216
HK House Fund	1,038	-	1,038
Sponsor Anne	83	-	83
Community Fund 20198057	9,500	-	9,500
House 2	1,779	1,284	3,063
Covid-19 CCF	11	-	11
Winter HS	959	(100)	859
	146,122	1,783	147,905
TOTAL FUNDS	266,213	(2,626)	263,587

continued...

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,997	(114,257)	(11,260)
Designated fund	29,247	(22,396)	6,851
	132,244	(136,653)	(4,409)
Restricted funds			
Albert Hunt Grant (Support Worker Grant)	7,000	-	7,000
Winter Support Grant (CWVA)	4,000	(4,000)	-
Marjory Boddy	3,000	-	3,000
8 Wellington Place Costs	886	(886)	-
Christmas Appeals	515	(199)	316
Sponsor James	217	-	217
Macks Poetry	5	-	5
Ukraine			
	8,614	(17,918)	(9,304)
Art Club	-	(385)	(385)
CO-OP	-	(250)	(250)
House 2	1,284	-	1,284
Winter HS	-	(100)	(100)
	25,521	(23,738)	1,783
TOTAL FUNDS	157,765	(160,391)	(2,626)

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	52,788	36,149	(2,651)	86,286
Designated fund	31,460	-	-	31,460
	84,248	36,149	(2,651)	117,746
Restricted funds				
Restricted funds	-	-	2,651	2,651
House fund	115,483	-	-	115,483
Winter Support Grant (CWVA)	-	1,000	-	1,000
Macks Poetry	1,365	(493)	-	872
Ukraine	-	14,467	-	14,467
CO-OP	250	-	-	250
Airbus Grant	241	-	-	241
Big Lottery Fund	216	-	-	216
HK House Fund	1,038	-	-	1,038
Sponsor Anne	83	(83)	-	-
Community Fund 20198057	-	9,500	-	9,500
House 2	-	1,779	-	1,779
Covid-19 CCF	-	11	-	11
Winter HS	-	959	-	959
	118,676	27,140	2,651	148,467
TOTAL FUNDS	202,924	63,289	-	266,213

continued...

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,361	(73,212)	36,149
Restricted funds			
House fund	408	(408)	-
Winter Support Grant (CWVA)	1,000	-	1,000
Sponsor James	459	(459)	-
Macks Poetry	1,332	(1,825)	(493)
Ukraine			
	16,005	(1,538)	14,467
Sponsor Anne	-	(83)	(83)
Community Fund 20198057	9,500	-	9,500
House 2	1,815	(36)	1,779
Covid-19 CCF	-	11	11
Winter HS	6,000	(5,041)	959
	36,519	(9,379)	27,140
TOTAL FUNDS	145,880	(82,591)	63,289

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	52,788	24,889	(2,651)	75,026
Designated fund	31,460	6,851	-	38,311
	84,248	31,740	(2,651)	113,337
Restricted funds				
Restricted funds	-	-	2,651	2,651
House fund	115,483	-	-	115,483
Albert Hunt Grant (Support Worker Grant)	-	7,000	-	7,000
Winter Support Grant (CWVA)	-	1,000	-	1,000
Marjory Boddy	-	3,000	-	3,000
Christmas Appeals	-	316	-	316
Sponsor James	-	217	-	217
Macks Poetry	1,365	(488)	-	877
Ukraine	-	5,163	-	5,163
Art Club	-	(385)	-	(385)
CO-OP	250	(250)	-	-
Airbus Grant	241	-	-	241
Big Lottery Fund	216	-	-	216
HK House Fund	1,038	-	-	1,038
Sponsor Anne	83	(83)	-	-
Community Fund 20198057	-	9,500	-	9,500
House 2	-	3,063	-	3,063
Covid-19 CCF	-	11	-	11
Winter HS	-	859	-	859
	118,676	28,923	2,651	150,250
TOTAL FUNDS	202,924	60,663	-	263,587

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,358	(187,469)	24,889
Designated fund	29,247	(22,396)	6,851
	241,605	(209,865)	31,740
Restricted funds			
House fund	408	(408)	-
Albert Hunt Grant (Support Worker Grant)	7,000	-	7,000
Winter Support Grant (CWVA)	5,000	(4,000)	1,000
Marjory Boddy	3,000	-	3,000
8 Wellington Place Costs	886	(886)	-
Christmas Appeals	515	(199)	316
Sponsor James	676	(459)	217
Macks Poetry	1,337	(1,825)	(488)
Ukraine			
	24,619	(19,456)	5,163
Art Club	-	(385)	(385)
CO-OP	-	(250)	(250)
Sponsor Anne	-	(83)	(83)
Community Fund 20198057	9,500	-	9,500
House 2	3,099	(36)	3,063
Covid-19 CCF	-	11	11
Winter HS	6,000	(5,141)	859
	62,040	(33,117)	28,923
TOTAL FUNDS	303,645	(242,982)	60,663

9. RELATED PARTY DISCLOSURES

As at 31 March 2023 Share Shops Limited owed Supporting Homeless, Assisting Refugees Everywhere £35,213 (2022: £23,473). Share Shops Limited is a wholly owed subsidiary company of Supporting Homeless, Assisting Refugees Everywhere. This balance is disclosed in other debtors.

Subsequent to the year end, the charity received a donation from Share Shops Limited of £20,869 (2022: £24,580).

Supporting Homeless, Assisting Refugees Everywhere

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	121,388	97,576
Grants	20,357	32,238
	141,745	129,814
Charitable activities		
Rental income	14,820	14,820
Other income		
Other income	1,200	1,246
Total incoming resources	157,765	145,880
EXPENDITURE		
Charitable activities		
Refugee costs	102,320	755
Homeless expenses	6,278	27,256
Insurance	734	4,352
Operational costs	14,473	47,638
Event expenses	4,379	232
Van expenses	2,470	2,348
Contribution to shop costs	5,115	10
Ukraine	17,875	-
	153,644	82,591
Other		
Motor vehicles	6,747	-
Total resources expended	160,391	82,591
Net (expenditure)/income	(2,626)	63,289

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

England & Wales - Charity number 1166530

Accounts

Charity Registration No. 1166530

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

SHARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

AZETS

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. A J Dandy Mr. W Lewis Ms. C Champion Ms. R Adams Mr. P G Makinson Mr. W A Devlin
Charity number	1166530
Accountants	Azets Brynford House 21 Brynford Street Holywell Flintshire United Kingdom CH8 7RD

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE
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SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 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

Objectives and aims

The objectives of SHARE are to provide basic aid, support and advice to:
1) Refugees who are in need, both locally and abroad.
2) People who are homeless across Cheshire and Flintshire (as defined by The Homeless Reduction Act 2017)

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

Significant activities

Locally SHARE support homeless families and individuals, by providing basic aid, including warm clothing, bedding, household items, toiletries, sanitary products and food. This is predominantly delivered from the 'Share Shop' which acts as a drop-in centre, and also focuses on signposting, providing advice, support and basic care. The Share Warehouse also provides basic everyday items of life for individuals who finally find accommodation but have no resources to furnish and equip their new homes. SHARE also have an outreach service that provides this humanitarian aid from the 'SHARE Van' at night, to people sleeping on the streets of Chester, and signposts them to local services that can provide emergency accommodation. SHARE have fostered strong partnerships with local statutory and voluntary organisations and have established a collaborative group, to provide an integrated multi agency approach to empowering local homeless people to move their lives forward. In doing so, SHARE have successfully assisted many individuals to find accommodation and obtain help from mental health, substance abuse, housing, medical, debt, housing and benefits services. Share have been instrumental in developing local advocacy, diverted giving and Severe Weather Emergency Provision (SWEP) working groups. These groups continue to evolve, and Share play a vital role in developing these activities. The demands on Share services to the homeless population has increased significantly in the last year, as is reflected nationally, and consequently the current premises for delivering these services are wholly inadequate. It is the intention of the Share Board to find more appropriate accommodation for its services, which will also allow Share to expand its service, increase its provision meaningful daytime activities, and expand its collaborations to improve access to support services. The biggest identifiable risk to The Charity is the lack of stable accommodation for its services and this is therefore currently being evaluated and explored by The Board.

Since its creation SHARE have supported refugees by sending much needed humanitarian aid to refugee camps across Greece, France, Syria and Africa. This includes medical aid, clothing, tents, food, baby equipment, sewing machines, tools etc. This is achieved in part by partnering with other local charities to send aid in containers across Europe, which has successfully reduced the financial burden of transporting aid, and by timely responses to appeals to address specific urgent needs. SHARE continues to establish strong links with grass-root NGO's in these areas across Europe, to ensure that aid is targeted effectively, is timely, and is appropriate to meet the needs of the local refugee population. This has also ensured a reduction in resulting waste products. SHARE also continues to support and fund volunteers to travel and assist in these areas, to cement its relationships with the organisations that are delivering this aid at source and ensure that The Share Board can have confidence in the legitimate and effective distribution of its aid. Share has effectively supported empowering refugee projects, like sewing co-operatives, dignity centres and art projects. These ensure the mental wellbeing and longevity of the lives of refugees trapped within refugee camps.

Social Referral

SHARE accept referrals from local agencies and charities (Local councils, The Red Cross, Social Services, Housing Associations etc) of families and individuals who are in desperate need. These individuals are then brought to the SHARE Chester and Mold facilities by their referrer to be provide with all the basics of life - clothes, toys, toiletries, baby equipment and an extensive range of household items.

Impact measurement and performance indicators
While Share go some way to assessing its considerable social impact, with the gathering of accounts from service users and utilising the voices to shape and measure the success of its services, The Board have identified the need to improve its social accounting and identify ways to effectively and objectively measure the social impact of Share. This is a key target for The Trustees in the coming year.

Public Benefit
Share Trustees can confirm that they have complied with the duty in section 17 of The Charities Act, 2011, to have due regard to public benefit guidance published by The Commission. Significant activities that were undertaken by SHARE during the year that demonstrate public benefit are set out below:

Reduction of Social Isolation
The facilities at SHARE offer a fully inclusive environment, which offers a harbour to many individuals, volunteers and service users who would otherwise be socially isolated. This has been demonstrated across the local and international aid division of the charity.

Public Awareness and Education
SHARE have a very active role in increasing public awareness of the refugee crisis and the plight of the homeless population using educational opportunities, media articles, lobbying local councillors and MP's, public speaking, literature and Share's significant social media presence. This has been highly successful in the last year and Share's extensive lobbying activities have resulted in questions being asked on behalf of Share, at both local government level and in The House of Commons, regarding the rights of refugees and the winter provision for people who are homeless.

Volunteers
Split between its two locations across Mold and Chester, SHARE have approximately 120 regular volunteers, as well as support and assistance from many external groups (schools, private company volunteer schemes, and public-sector organisations). SHARE had over 2500 hours of volunteering within the period considered. SHARE has an open, supported and inclusive culture and welcomes volunteers of any age, ability, gender, or religious orientation. SHARE also provide volunteering placements for The Duke of Edinburgh Award Scheme, School Enrichment Programmes, supported work placements, and The Scouting Association. Volunteers are trained and supported to provide an enriched volunteering experience. The Trustees have identified the importance of evaluating and developing the 'volunteer journey' throughout the organisation to ensure the ongoing comfort, safety and development of its volunteers. This is another key target for The Board over the coming year.

Achievements and performance
Charitable activities
Many people, young and old, use their experiences at SHARE, and the consequent personal development, to move into paid employment. SHARE continue to establish, support and contribute to a wide variety of community forums concerned with social inclusion and community development. For example, Chester Voluntary Action, Flintshire Local Voluntary Council, Chester 'Outside-In' (multi-agency group), Chester West Homeless Working Group, Chester Homeless Advocacy Group, Flintshire Synergy Group (Local refugee support) and Chester City of Sanctuary Group. SHARE regard this as an important role as it allows SHARE to highlight the problems faced by refugees and people who are homeless, to influence local policy, to provide a voice for our most vulnerable service users, and to affect change and development of targeted services.

Fundraising activities
The whole SHARE team continue to actively fundraise to provide financial longevity to The Charity and its services. SHARE have also partnered with local and national business (like White Stuff Ltd and Chester Racecourse Group) and community groups who provide some sponsorship of SHARE's activities. The work of SHARE is currently financially supported by donations from local organisations, the public and from sponsorship from local companies. Share have rented a new Charity 'Share Shop' in Chester City Centre. This aims to significantly increase the annual income of Share. The Trustees recognise that, to ensure the financial stability and robustness of Share and to continue to develop its services and to meet increasing demand, there is an urgent need to identify sources of grant funding or social enterprise funding. This is another key objective for The Board of Trustees in the company year.

Share continue to effectively utilise specific ringfenced appeals to assist funding for key aspects of the service - for example 'The Suspended Coffee' appeal.

Share continue to promote their 'buy-a-brick' appeal which aims to raise £115,000 to buy a house to provide supported accommodation for people who are homeless in Chester. This has been highly successful and is on track to achieve its target in the coming financial year.

Financial review

Following the SHARE Trustees review of its 'Reserve Policy' in March 2017, all monies donated to SHARE for a specific purpose, for example the SHARE 'Suspended Coffee Scheme' or its 'sponsor-a-sack-of-aid scheme', are ringfenced to be spent for that purpose alone.

Any general donations made to SHARE will be spent on SHARE's services to the homeless and refugees in equal amounts, with monies being retained and earmarked as appropriate in order to achieve this.

SHARE recognises and accepts its responsibilities as a charity, an employer, and a limited company to protect the financial viability and continuation of the organisation. Following the Charity Commission and NCO good practice guidelines, the SHARE Trustees have allocated some of this periods income towards a reserve. The purpose of maintaining adequate reserves is as follows:

To ensure cash flow (e.g cover delays in revenue funding).

To cover unforeseen circumstances.

To provide the opportunity attract / identify alternative funding.

To ensure that, should funding cease, the organisation would be able to fulfil all of its financial and legal obligations, when wound up.

The Board of Trustees are committed to reviewing the reserve annually. Unless or otherwise agreed, the Board will endeavour to achieve and maintain a minimum reserve equivalent to six months running costs of the organisation.

Future Developments

SHARE is committed to continue helping refugees and people who are homeless.

SHARE will continue to respond effectively and efficiently to requests for aid in refugee camps across Europe and improve its links with local and international agencies to facilitate the effectiveness of this.

SHARE will actively seek to provide more funding for provision of aid which will be purchased at source, thereby reducing the carbon footprint of the aid and contributing to the local economy.

SHARE will continue to actively fundraise to purchase and provide supported housing provision for the homeless and continue to provide humanitarian aid and help to people who are homeless.

SHARE will continue to develop its collaborative and partnership working to improve services for, and advocate for, both local people who are homeless and resettled refugees.

SHARE will endeavour to establish a better quality 'drop-in' provision and establish itself as an effective advocacy service for the homeless in Chester.

SHARE will endeavour to source funding for an overall operational manager, and its operational costs.

SHARE will continue its commitment to providing excellent training for it staff and volunteers, and to provide a safe and healthy working environment within SHARE, thereby improving the volunteer experience and the service SHARE offers.

SHARE will continue to promote its role in education and increasing public awareness of the refugee crisis and the plight of people who are homeless.

SHARE will continue to develop and improve its governance by collaboration, training and finding local sources of mentoring to facilitate this.

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 three and six 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.

The trustees has 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.

Structure, governance and management

Governing document

The charity is a controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is controlled by its constitution and constitutes an unincorporated charity.

Mr. A J Dandy
Mrs. D Webb (Resigned 16 August 2021)
Mr. W Lewis
Ms. C Champion
Ms. R Adams
Mr. P G Makinson
Mr. W A Devlin

Recruitment and appointment of new trustees

Trustees are elected and chosen for what they can offer to the charity, in terms of their expertise. Trustees can be proposed by volunteers or co-opted by the Board of Trustees.

Organisational structure
SHARE is governed by its Board of Trustees, which is responsible for setting the strategic direction of the organisation and the working policies of the charity. The Trustees carry the ultimate responsibility for the conduct of SHARE and for ensuring that the charity satisfies its legal and contractual obligations. The Board of Trustees have this year completed an independent skills evaluation. The resulting gap in desirable skills has been identified and The Board is actively recruiting members to ensure a full complement of skills. The Board of Trustees continues to seek funds to appoint an operational manager to manage the day to day operations of the charity in order to facilitate effective operations. This manager will have delegated authority, within the terms approved by The Trustees, for operational matters including finance, employment, and project and service development, and any other arising issues. The current Board of Trustees is independent of management.

SHARE has 2 members of staff. One full time position as the charity shop manager, and one half time position as the Homeless outreach manager. All other roles within Share are undertaken by its extensive team of volunteers.

SHARE continues to provide and source a range of training opportunities for its staff and volunteers. These focus predominantly on the health, safety and mental wellbeing of Share's volunteers and service users. Share intent to develop the education of its volunteers and service users by adding additional vocational skills, such as food hygiene, mental health first aid etc, and to ensure the knowledge base of its volunteer team about the extent and social impact of Share's services.

SHARE is committed to providing a safe environment for its staff and volunteers. Comprehensive risk and fire assessments are ongoing and further staff and volunteer training needs have been identified, setting an agenda for further training in the next year. Share continues to work with other organisations with which its shares its amenities, to ensure that health and safety obligations are met.

SHARE have reviewed and updated 'Code of Conduct', a grievance procedure and a disciplinary procedure which has been implemented across the charity.

The SHARE Board of Trustees have completed a strategic planning process to ensure the continuing longevity of the charity, to provide effective delivery of its services and to continue to develop relevant, targeted and timely services, while optimising the services SHARE are able to offer its service users. Share is increasingly recognising the importance of listening to its' service users and involving people with lived experience in its strategic planning. The Share Trustees are committed to increasing the involvement of people with lived experience in its decision-making process.

Induction and training of new trustees
Newly appointed Trustees are provided with comprehensive induction to SHARE through the provision of mentoring by established Trustees and provision of appropriate documentation.

Related parties
There are currently no related party transactions that require reporting. The Charity has a policy whereby Trustees are asked at the beginning of every Board Meeting for individuals to declare any interest in agenda items to be disclosed and discussed. This is then recorded.

Risk management
The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud, error, an unsafe environment, or detriment to the services or reputation of Share. A full and comprehensive programme of physical and theoretical risk management has been undertaken and this is currently shaping the charities policy for risk avoidance. This is an ongoing process which will be reviewed regularly by The Board.

Governance

Over the last year The Board of Trustees have undertaken and completed a thorough review of its governance, policies and procedures. This has included an independent review of its financial processes, its book-keeping and accounting services, and its banking services. The recommendations of this are currently being acted upon by The Board.

The Trustees have developed and are implementing risk assessments, health and safety policies, staff and volunteer code of conduct and inductions, equality and diversity policy, safeguarding policies, GDPR procedures and policies, grievance procedures, critical incident reporting, reserve policy etc. This process has identified key training needs and The Board are actively addressing these needs and continue to work to ensure due diligence and parity across the Charity. There is much still to be done to continue to ensure effective governance and this is priority for The Board of Trustees over the coming year.

The Trustees also recognise the critical need to establish a salaried operational manager for Share to facilitate the ongoing effective management of the charity and ensure the longevity of the charity.

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

Mr. A J Dandy
Trustee
Dated: 28 September 2022

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

I report to the trustees on my examination of the financial statements of Supporting Homeless, Assisting Refugees Everywhere (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Azets

Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
United Kingdom

Dated: 28 September 2022

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE

ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE FOR THE YEAR ENDED 31 MARCH 2022

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Supporting Homeless, Assisting Refugees Everywhere for the year ended 31 March 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/

This report is made to the charity's trustees, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Supporting Homeless, Assisting Refugees Everywhere and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Supporting Homeless, Assisting Refugees Everywhere and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Supporting Homeless, Assisting Refugees Everywhere has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Supporting Homeless, Assisting Refugees Everywhere. You consider that Supporting Homeless, Assisting Refugees Everywhere is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Supporting Homeless, Assisting Refugees Everywhere. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Azets

28 September 2022

21 Brynford Street
Holywell
Flintshire
CH8 7RD
United Kingdom

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE

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 grants	3	79,607	36,519	116,126	71,630	13,486	85,116
Charitable activities	4	14,820	-	14,820	12,350	-	12,350
Other trading activities	5	13,688	-	13,688	5,243	-	5,243
Other income		1,246	-	1,246	141	-	141
Total income		109,361	36,519	145,880	89,364	13,486	102,850
Expenditure on:							
Charitable activities	6	70,867	11,724	82,591	63,470	14,770	78,240
Net incoming resources before transfers		38,494	24,795	63,289	25,894	(1,284)	24,610
Gross transfers between funds		(2,651)	2,651	-	(9,815)	9,815	-
Net income for the year/ Net movement in funds		35,843	27,446	63,289	16,079	8,531	24,610
Fund balances at 1 April 2021		84,248	118,676	202,924	68,216	110,145	178,361
Fund balances at 31 March 2022		120,091	146,122	266,213	84,248	118,676	202,924

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

All income and expenditure derive from continuing activities.

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	9		146,152		116,967
Investments	10		3		3
			146,155		116,970
Current assets					
Debtors	11	24,699		4,236	
Cash at bank and in hand		103,259		88,489	
		127,958		92,725	
Creditors: amounts falling due within one year	12	(7,900)		(6,771)	
Net current assets			120,058		85,954
Total assets less current liabilities			266,213		202,924
Income funds					
Restricted funds	13		146,122		118,676
Unrestricted funds					
Designated funds	14	42,138		60,460	
General unrestricted funds		77,953		23,788	
			120,091		84,248
			266,213		202,924

The financial statements were approved by the Trustees on 28 September 2022

Mr. A J Dandy
Trustee

1 Accounting policies

Charity information
Supporting Homeless, Assisting Refugees Everywhere is a charitable incorporated organisation (CIO) registered in England and Wales [charity number 1166530].

1.1 Accounting convention
The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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

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)**

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Freehold property	Nil
Motor vehicles	22% on cost

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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).

1.9 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.

1.10 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.

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.

1 Accounting policies (Continued)

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.

Derecognition of financial liabilities

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

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 grants

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	77,557	20,019	97,576	58,130	7,632	65,762
Other general grants	2,050	16,500	18,550	13,500	5,854	19,354
	79,607	36,519	116,126	71,630	13,486	85,116

4 Charitable activities

	2022	**2021**
	£	**£**
Charitable rental income	14,820	12,350

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Pre Loved	11,905	4,653
Textile Recycling	1,783	590
Other trading activities	13,688	5,243

6 Charitable activities

	2022 £	2021 £
Refugee costs	2,006	(246)
Homeless expenses	18,599	11,171
Insurance	4,352	2,429
Operational costs	55,044	61,472
Event expenses	232	108
Van expenses	2,348	3,253
Contribution to shop costs	10	53
	82,591	78,240
	82,591	78,240
Analysis by fund		
Unrestricted funds	70,867	63,470
Restricted funds	11,724	14,770
	82,591	78,240

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	2

9 Tangible fixed assets

	Freehold property	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2021	115,483	11,230	126,713
Additions	-	30,669	30,669
Disposals	-	(11,230)	(11,230)
At 31 March 2022	115,483	30,669	146,152
At 1 April 2021	-	9,746	9,746
Eliminated in respect of disposals	-	(9,746)	(9,746)
Carrying amount			
At 31 March 2022	115,483	30,669	146,152
At 31 March 2021	115,483	1,484	116,967

10 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 April 2021 & 31 March 2022	3
Carrying amount	
At 31 March 2022	3
At 31 March 2021	3

11 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	24,699	4,236

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	338	79
Trade creditors	2,562	99
Other creditors	-	6,593
Accruals and deferred income	5,000	-
	7,900	6,771

13 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					Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
House Fund	108,541	507	(1,506)	7,941	115,483	408	(1,772)	1,364	115,483
Airbus Grant	-	-	-	241	241	-	-	-	241
Big Lottery Fund	-	-	-	216	216	-	-	-	216
Art	-	-	-	-	-	-	-	1,000	1,000
HK House Fund	-	-	-	1,038	1,038	-	-	-	1,038
Sponsor Anne	-	-	(95)	178	83	-	-	-	83
CWVA	-	-	-	-	-	1,000	(777)	-	223
Community fund 20198057	-	-	-	-	-	9,500	-	-	9,500
House 2	-	-	-	-	-	1,815	(36)	-	1,779
Practical Vision	1,604	-	-	(1,604)	-	-	-	-	-
Macks Poetry	-	1,172	(50)	243	1,365	1,332	(1,825)	-	872
Sponsor James	-	40	(72)	32	-	459	(746)	287	-
Baby & Child - Charity	-	-	(51)	51	-	-	-	-	-
Co-Op Community Fund	-	250	-	-	250	-	-	-	250
2021 Moria Emergency Appeal	-	1,163	(2,513)	1,350	-	-	-	-	-
Covid-19 CCF	-	5,354	(5,446)	92	-	-	11	-	11
Gap Xmas provision	-	5,000	(5,037)	37	-	-	-	-	-
Winter HS	-	-	-	-	-	6,000	(5,041)	-	959
Ukraine	-	-	-	-	-	16,005	(1,538)	-	14,467
	110,145	13,486	(14,770)	9,815	118,676	36,519	(11,724)	2,651	146,122

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Designated Fund for Van Purchase	3,984	-	(2,500)	-	1,484	-	(1,484)	-	-
Designated Fund	10,000	-	-	19,000	-	-	-	-	-
Designated Refugee Fund	6,398	9,107	(11,820)	(508)	3,177	16,734	(7,149)	896	13,658
Designated Homeless Fund	28,923	43,568	(38,252)	(7,440)	26,799	24,061	(40,631)	18,251	28,480
	49,305	52,675	(52,572)	11,052	31,460	40,795	(49,264)	19,147	42,138

15 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	146,152	-	146,152	1,484	115,483	116,967
Investments	3	-	3	3	-	3
Current assets/(liabilities)	120,058	-	120,058	82,761	3,193	85,954
	266,213	-	266,213	84,248	118,676	202,924

16 Related party transactions

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

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

England & Wales - Charity number 1166530

Accounts

Charity Registration No. 1166530

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE

SHARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

AZETS

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Dandy Mrs D Webb Mr W Lewis Ms C Champion Ms R Adams Mr P G Makinson Mr W A Devlin
Charity number	1166530
Accountants	Azets Brynford House 21 Brynford Street Holywell Clwyd United Kingdom CH8 7RD

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE
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SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 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

Objectives and aims

The objectives of SHARE are to provide basic aid, support and advice to:
1) Refugees who are in need, both locally and abroad.
2) People who are homeless across Cheshire and Flintshire (as defined by The Homeless Reduction Act 2017)

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

Significant activities

Locally SHARE support homeless families and individuals, by providing basic aid, including warm clothing, bedding, household items, toiletries, sanitary products and food. This is predominantly delivered from the 'Share Shop' which acts as a drop-in centre, and also focuses on signposting, providing advice, support and basic care. The Share Warehouse also provides basic everyday items of life for individuals who finally find accommodation but have no resources to furnish and equip their new homes. SHARE also have an outreach service that provides this humanitarian aid from the 'SHARE Van' at night, to people sleeping on the streets of Chester, and signposts them to local services that can provide emergency accommodation. SHARE have fostered strong partnerships with local statutory and voluntary organisations and have established a collaborative group, to provide an integrated multi agency approach to empowering local homeless people to move their lives forward. In doing so, SHARE have successfully assisted many individuals to find accommodation and obtain help from mental health, substance abuse, housing, medical, debt, housing and benefits services. Share have been instrumental in developing local advocacy, diverted giving and Severe Weather Emergency Provision (SWEP) working groups. These groups continue to evolve, and Share play a vital role in developing these activities. The demands on Share services to the homeless population has increased significantly in the last year, as is reflected nationally, and consequently the current premises for delivering these services are wholly inadequate. It is the intention of the Share Board to find more appropriate accommodation for its services, which will also allow Share to expand its service, increase its provision meaningful daytime activities, and expand its collaborations to improve access to support services. The biggest identifiable risk to The Charity is the lack of stable accommodation for its services and this is therefore currently being evaluated and explored by The Board.

Since its creation SHARE have supported refugees by sending much needed humanitarian aid to refugee camps across Greece, France, Syria and Africa. This includes medical aid, clothing, tents, food, baby equipment, sewing machines, tools etc. This is achieved in part by partnering with other local charities to send aid in containers across Europe, which has successfully reduced the financial burden of transporting aid, and by timely responses to appeals to address specific urgent needs. SHARE continues to establish strong links with grass-root NGO's in these areas across Europe, to ensure that aid is targeted effectively, is timely, and is appropriate to meet the needs of the local refugee population. This has also ensured a reduction in resulting waste products. SHARE also continues to support and fund volunteers to travel and assist in these areas, to cement its relationships with the organisations that are delivering this aid at source and ensure that The Share Board can have confidence in the legitimate and effective distribution of its aid. Share has effectively supported empowering refugee projects, like sewing co-operatives, dignity centres and art projects. These ensure the mental wellbeing and longevity of the lives of refugees trapped within refugee camps.

Social Referral
SHARE accept referrals from local agencies and charities (Local councils, The Red Cross, Social Services, Housing Associations etc) of families and individuals who are in desperate need. These individuals are then brought to the SHARE Chester and Mold facilities by their referrer to be provide with all the basics of life - clothes, toys, toiletries, baby equipment and an extensive range of household items.

Impact measurement and performance indicators
While Share go some way to assessing its considerable social impact, with the gathering of accounts from service users and utilising the voices to shape and measure the success of its services, The Board have identified the need to improve its social accounting and identify ways to effectively and objectively measure the social impact of Share. This is a key target for The Trustees in the coming year.

Public Benefit
Share Trustees can confirm that they have complied with the duty in section 17 of The Charities Act, 2011, to have due regard to public benefit guidance published by The Commission. Significant activities that were undertaken by SHARE during the year that demonstrate public benefit are set out below:

Reduction of Social Isolation
The facilities at SHARE offer a fully inclusive environment, which offers a harbour to many individuals, volunteers and service users who would otherwise be socially isolated. This has been demonstrated across the local and international aid division of the charity.

Public Awareness and Education
SHARE have a very active role in increasing public awareness of the refugee crisis and the plight of the homeless population using educational opportunities, media articles, lobbying local councillors and MP's, public speaking, literature and Share's significant social media presence. This has been highly successful in the last year and Share's extensive lobbying activities have resulted in questions being asked on behalf of Share, at both local government level and in The House of Commons, regarding the rights of refugees and the winter provision for people who are homeless.

Volunteers
Split between its two locations across Mold and Chester, SHARE have approximately 120 regular volunteers, as well as support and assistance from many external groups (schools, private company volunteer schemes, and public-sector organisations). SHARE had over 2500 hours of volunteering within the period considered. SHARE has an open, supported and inclusive culture and welcomes volunteers of any age, ability, gender, or religious orientation. SHARE also provide volunteering placements for The Duke of Edinburgh Award Scheme, School Enrichment Programmes, supported work placements, and The Scouting Association. Volunteers are trained and supported to provide an enriched volunteering experience. The Trustees have identified the importance of evaluating and developing the 'volunteer journey' throughout the organisation to ensure the ongoing comfort, safety and development of its volunteers. This is another key target for The Board over the coming year.

Achievements and performance
Charitable activities
Many people, young and old, use their experiences at SHARE, and the consequent personal development, to move into paid employment. SHARE continue to establish, support and contribute to a wide variety of community forums concerned with social inclusion and community development. For example, Chester Voluntary Action, Flintshire Local Voluntary Council, Chester 'Outside-In' (multi-agency group), Chester West Homeless Working Group, Chester Homeless Advocacy Group, Flintshire Synergy Group (Local refugee support) and Chester City of Sanctuary Group. SHARE regard this as an important role as it allows SHARE to highlight the problems faced by refugees and people who are homeless, to influence local policy, to provide a voice for our most vulnerable service users, and to affect change and development of targeted services.

Fundraising activities

The whole SHARE team continue to actively fundraise to provide financial longevity to The Charity and its services. SHARE have also partnered with local and national business (like White Stuff Ltd and Chester Racecourse Group) and community groups who provide some sponsorship of SHARE's activities. The work of SHARE is currently financially supported by donations from local organisations, the public and from sponsorship from local companies. Share have rented a new Charity 'Share Shop' in Chester City Centre. This aims to significantly increase the annual income of Share. The Trustees recognise that, to ensure the financial stability and robustness of Share and to continue to develop its services and to meet increasing demand, there is an urgent need to identify sources of grant funding or social enterprise funding. This is another key objective for The Board of Trustees in the company year.

Share continue to effectively utilise specific ringfenced appeals to assist funding for key aspects of the service - for example 'The Suspended Coffee' appeal.

Share continue to promote their 'buy-a-brick' appeal which aims to raise £115,000 to buy a house to provide supported accommodation for people who are homeless in Chester. This has been highly successful and is on track to achieve its target in the coming financial year.

Financial review

Following the SHARE Trustees review of its 'Reserve Policy' in March 2017, all monies donated to SHARE for a specific purpose, for example the SHARE 'Suspended Coffee Scheme' or its 'sponsor-a-sack-of-aid scheme', are ringfenced to be spent for that purpose alone.

Any general donations made to SHARE will be spent on SHARE's services to the homeless and refugees in equal amounts, with monies being retained and earmarked as appropriate in order to achieve this.

SHARE recognises and accepts its responsibilities as a charity, an employer, and a limited company to protect the financial viability and continuation of the organisation. Following the Charity Commission and NCO good practice guidelines, the SHARE Trustees have allocated some of this periods income towards a reserve. The purpose of maintaining adequate reserves is as follows:

To ensure cash flow (e.g cover delays in revenue funding).

To cover unforeseen circumstances.

To provide the opportunity attract / identify alternative funding.

To ensure that, should funding cease, the organisation would be able to fulfil all of its financial and legal obligations, when wound up.

The Board of Trustees are committed to reviewing the reserve annually. Unless or otherwise agreed, the Board will endeavour to achieve and maintain a minimum reserve equivalent to six months running costs of the organisation.

Future Developments

SHARE is committed to continue helping refugees and people who are homeless.

SHARE will continue to respond effectively and efficiently to requests for aid in refugee camps across Europe and improve its links with local and international agencies to facilitate the effectiveness of this.

SHARE will actively seek to provide more funding for provision of aid which will be purchased at source, thereby reducing the carbon footprint of the aid and contributing to the local economy.

SHARE will continue to actively fundraise to purchase and provide supported housing provision for the homeless and continue to provide humanitarian aid and help to people who are homeless.

SHARE will continue to develop its collaborative and partnership working to improve services for, and advocate for, both local people who are homeless and resettled refugees.

SHARE will endeavour to establish a better quality 'drop-in' provision and establish itself as an effective advocacy service for the homeless in Chester.

SHARE will endeavour to source funding for an overall operational manager, and its operational costs.

SHARE will continue its commitment to providing excellent training for it staff and volunteers, and to provide a safe and healthy working environment within SHARE, thereby improving the volunteer experience and the service SHARE offers.

SHARE will continue to promote its role in education and increasing public awareness of the refugee crisis and the plight of people who are homeless.

SHARE will continue to develop and improve its governance by collaboration, training and finding local sources of mentoring to facilitate this.

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 three and six 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.

The trustees has 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.

Structure, governance and management
Governing document
The charity is a controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is controlled by its constitution and constitutes an unincorporated charity.

Mr A J Dandy
Mrs D Webb
Mr W Lewis
Ms C Champion
Ms R Adams
Mr P G Makinson
Mr W A Devlin

Recruitment and appointment of new trustees
Trustees are elected and chosen for what they can offer to the charity, in terms of their expertise. Trustees can be proposed by volunteers or co-opted by the Board of Trustees.

Organisational structure
SHARE is governed by its Board of Trustees, which is responsible for setting the strategic direction of the organisation and the working policies of the charity. The Trustees carry the ultimate responsibility for the conduct of SHARE and for ensuring that the charity satisfies its legal and contractual obligations. The Board of Trustees have this year completed an independent skills evaluation. The resulting gap in desirable skills has been identified and The Board is actively recruiting members to ensure a full complement of skills. The Board of Trustees continues to seek funds to appoint an operational manager to manage the day to day operations of the charity in order to facilitate effective operations. This manager will have delegated authority, within the terms approved by The Trustees, for operational matters including finance, employment, and project and service development, and any other arising issues. The current Board of Trustees is independent of management.

SHARE has 2 members of staff. One full time position as the charity shop manager, and one half time position as the Homeless outreach manager. All other roles within Share are undertaken by its extensive team of volunteers.

SHARE continues to provide and source a range of training opportunities for its staff and volunteers. These focus predominantly on the health, safety and mental wellbeing of Share's volunteers and service users. Share intent to develop the education of its volunteers and service users by adding additional vocational skills, such as food hygiene, mental health first aid etc, and to ensure the knowledge base of its volunteer team about the extent and social impact of Share's services.

SHARE is committed to providing a safe environment for its staff and volunteers. Comprehensive risk and fire assessments are ongoing and further staff and volunteer training needs have been identified, setting an agenda for further training in the next year. Share continues to work with other organisations with which its shares its amenities, to ensure that health and safety obligations are met.

SHARE have reviewed and updated 'Code of Conduct', a grievance procedure and a disciplinary procedure which has been implemented across the charity.

The SHARE Board of Trustees have completed a strategic planning process to ensure the continuing longevity of the charity, to provide effective delivery of its services and to continue to develop relevant, targeted and timely services, while optimising the services SHARE are able to offer its service users. Share is increasingly recognising the importance of listening to its' service users and involving people with lived experience in its strategic planning. The Share Trustees are committed to increasing the involvement of people with lived experience in its decision-making process.

Induction and training of new trustees
Newly appointed Trustees are provided with comprehensive induction to SHARE through the provision of mentoring by established Trustees and provision of appropriate documentation.

Related parties
There are currently no related party transactions that require reporting. The Charity has a policy whereby Trustees are asked at the beginning of every Board Meeting for individuals to declare any interest in agenda items to be disclosed and discussed. This is then recorded.

Risk management
The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud, error, an unsafe environment, or detriment to the services or reputation of Share. A full and comprehensive programme of physical and theoretical risk management has been undertaken and this is currently shaping the charities policy for risk avoidance. This is an ongoing process which will be reviewed regularly by The Board.

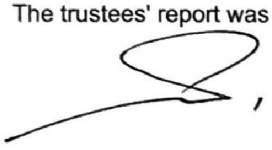
Governance

Over the last year The Board of Trustees have undertaken and completed a thorough review of its governance, policies and procedures. This has included an independent review of its financial processes, its book-keeping and accounting services, and its banking services. The recommendations of this are currently being acted upon by The Board.

The Trustees have developed and are implementing risk assessments, health and safety policies, staff and volunteer code of conduct and inductions, equality and diversity policy, safeguarding policies, GDPR procedures and policies, grievance procedures, critical incident reporting, reserve policy etc. This process has identified key training needs and The Board are actively addressing these needs and continue to work to ensure due diligence and parity across the Charity. There is much still to be done to continue to ensure effective governance and this is priority for The Board of Trustees over the coming year.

The Trustees also recognise the critical need to establish a salaried operational manager for Share to facilitate the ongoing effective management of the charity and ensure the longevity of the charity.

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



Trustee
Dated: 14 December 2021

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE

ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE FOR THE YEAR ENDED 31 MARCH 2021

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Supporting Homeless, Assisting Refugees Everywhere for the year ended 31 March 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/

This report is made to the charity's trustees, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Supporting Homeless, Assisting Refugees Everywhere and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Supporting Homeless, Assisting Refugees Everywhere and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Supporting Homeless, Assisting Refugees Everywhere has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Supporting Homeless, Assisting Refugees Everywhere. You consider that Supporting Homeless, Assisting Refugees Everywhere is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Supporting Homeless, Assisting Refugees Everywhere. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Azets

15 December 2021

21 Brynford Street
Holywell
Clwyd
CH8 7RD
United Kingdom

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE

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 grants	3	71,630	13,486	85,116	80,845	1,539	82,384
Charitable activities	4	12,350	-	12,350	-	-	-
Other trading activities	5	5,243	-	5,243	7,944	-	7,944
Other income		141	-	141	-	-	-
Total income		89,364	13,486	102,850	88,789	1,539	90,328
Expenditure on:							
Charitable activities	6	63,470	14,770	78,240	69,870	-	69,870
Net incoming/ (outgoing) resources before transfers		25,894	(1,284)	24,610	18,919	1,539	20,458
Gross transfers between funds		(9,815)	9,815	-	8,116	(8,116)	-
Net income for the year/ Net movement in funds		16,079	8,531	24,610	27,035	(6,577)	20,458
Fund balances at 1 April 2020		68,216	110,145	178,361	41,181	116,722	157,903
Fund balances at 31 March 2021		84,248	118,676	202,924	68,216	110,145	178,361

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

All income and expenditure derive from continuing activities.

SUPPORTING HOMELESS, ASSISTING REFUGEES EVERYWHERE SHARE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	9		116,967		119,467
Investments	10		3		3
			116,970		119,470
Current assets					
Debtors	11	4,236		21,011	
Cash at bank and in hand		88,489		43,136	
		92,725		64,147	
Creditors: amounts falling due within one year	12	(6,771)		(5,256)	
Net current assets			85,954		58,891
Total assets less current liabilities			202,924		178,361
Income funds					
Restricted funds	13		118,676		110,145
Unrestricted funds					
Designated funds	14	60,460		49,305	
General unrestricted funds		23,788		18,911	
			84,248		68,216
			202,924		178,361

The financial statements were approved by the Trustees on 14 December 2021

Trustee

1 Accounting policies

Charity information

Supporting Homeless, Assisting Refugees Everywhere is a charitable incorporated organisation (CIO) registered in England and Wales [charity number 1166530].

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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.

1 Accounting policies **(Continued)**

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.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Freehold property	Nil
Motor vehicles	22% on cost

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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).

1.9 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.

1.10 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.

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.

Derecognition of financial liabilities

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

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 grants

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donations and gifts	58,130	7,632	65,762	80,845	1,539	82,384
Other general grants	13,500	5,854	19,354	-	-	-
	71,630	13,486	85,116	80,845	1,539	82,384

4 Charitable activities

	2021	2020
	£	£
Charitable rental income	12,350	-

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising activities	-	1,990
Pre Loved	4,653	5,954
Textile Recycling	590	-
Other trading activities	5,243	7,944

6 Charitable activities

	2021	2020
	£	£
Refugee costs	(246)	6,158
Homeless expenses	11,171	5,606
Insurance	2,429	3,066
Operational costs	61,472	44,227
Event expenses	108	4,874
Van expenses	3,253	5,939
Contribution to shop costs	53	-
	78,240	69,870
	78,240	69,870
Analysis by fund		
Unrestricted funds	63,470	69,870
Restricted funds	14,770	-
	78,240	69,870

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	2	2

9 Tangible fixed assets

	Freehold property	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2020	115,483	11,230	126,713
At 31 March 2021	115,483	11,230	126,713
Depreciation and impairment			
At 1 April 2020	-	7,246	7,246
Depreciation charged in the year	-	2,500	2,500
At 31 March 2021	-	9,746	9,746
Carrying amount			
At 31 March 2021	115,483	1,484	116,967
At 31 March 2020	115,483	3,984	119,467

10 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 April 2020 & 31 March 2021	3
Carrying amount	
At 31 March 2021	3
At 31 March 2020	3

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	4,236	21,011

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	79	531
Trade creditors	99	4,658
Other creditors	6,593	67
	6,771	5,256

13 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			Movement in funds				
	Balance at 1 April 2019	Incoming resources	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£
House Fund	108,541	-	-	108,541	507	(1,506)	7,941	115,483
Airbus Grant	407	-	(407)	-	-	-	241	241
Big Lottery Fund	216	-	(216)	-	-	-	216	216
Veg Society	186	-	(186)	-	-	-	-	-
HK House Fund	1,038	-	(1,038)	-	-	-	1,038	1,038
Sponsor Anne	727	-	(727)	-	-	(95)	178	83
Sponsor Bed	35	-	(35)	-	-	-	-	-
Xmas Dinner	5,507	-	(5,507)	-	-	-	-	-
Share Merchandise	65	(65)	-	-	-	-	-	-
Practical Vision	-	1,604	-	1,604	-	-	(1,604)	-
Macks Poetry	-	-	-	-	1,172	(50)	243	1,365
Sponsor James	-	-	-	-	40	(72)	32	-
Baby & Child - Charity	-	-	-	-	-	(51)	51	-
Co-Op Community Fund	-	-	-	-	250	-	-	250
2021 Moria Emergency Appeal	-	-	-	-	1,163	(2,513)	1,350	-
Covid-19 CCF	-	-	-	-	5,354	(5,446)	92	-
Gap Xmas Provision	-	-	-	-	5,000	(5,037)	37	-
	116,722	1,539	(8,116)	110,145	13,486	(14,770)	9,815	118,676

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Designated Fund for Van Purchase	6,484	-	(2,500)	-	3,984	-	(2,500)	-	1,484
Designated Fund	10,000	-	-	-	10,000	-	-	19,000	29,000
Designated Refugee Fund	2,366	17,059	(13,836)	809	6,398	9,107	(11,820)	(508)	3,177
Designated Homeless Fund	16,438	31,937	(26,759)	7,307	28,923	43,568	(38,252)	(7,440)	26,799
	35,288	48,996	(43,095)	8,116	49,305	52,675	(52,572)	11,052	60,460

15 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	1,484	115,483	116,967	10,926	108,541	119,467
Investments	3	-	3	3	-	3
Current assets/ (liabilities)	82,761	3,193	85,954	57,287	1,604	58,891
	84,248	118,676	202,924	68,216	110,145	178,361

16 Related party transactions

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