

HOMELESS SUPPORT PROJECT

England & Wales - Charity number 1169351

Details

Other names HSP Helping to Support People in need, HSP Leigh

Status Registered

Legal form CIO

Registered 2016-09-26

Register [View on the Charity Commission register](#)

Contact

Address Charles House
19-23 Charles Street
Leigh
WN7 1DB

Phone 07398011470

Email info@hspleigh.co.uk

Website www.hspleigh.co.uk

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN THE WIGAN AND LEIGH AREA, IN PARTICULAR BUT NOT EXCLUSIVELY, BY THE PROVISION OF SUPPORT, FOOD AND SHELTER TO PEOPLE WHO ARE HOMELESS OR INDIVIDUALS IN NEED.

Activities: The prevention or relief of poverty in the Wigan and Leigh area, in particular but not exclusively, by the provision of support, food and shelter to people who are homeless or individuals in need.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Lancashire
- Manchester City
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£229,031	£246,430	-	-
2023-09-30	£246,780	£234,685	-	-
2022-09-30	£197,721	£213,199	-	-
2021-09-30	£233,271	£189,438	-	-
2020-09-30	£181,093	£134,695	-	-

Trustees

Name	Role	Appointed
Richard Short	Chair	2017-12-09
John Manning		2024-11-03
Neil Keith Taylor		2018-03-23
PAUL BIBBY		2016-11-16
Shahed Hayatt		2024-03-08
Yoko Warburton		2024-03-17

HOMELESS SUPPORT PROJECT

England & Wales - Charity number 1169351

Accounts

HOMELESS SUPPORT PROJECT

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 SEPTEMBER 2024**

Registered Charity No. 1169351

HOMELESS SUPPORT PROJECT

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7	INDEPENDENT EXAMINERS REPORT
8	STATEMENT OF FINANCIAL ACTIVITIES
9	BALANCE SHEET
10	STATEMENT OF CASH FLOWS
11 - 21	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
22	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT



HOMELESS SUPPORT PROJECT

Report of the Trustees for the year ended 30th September 2024

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The Homeless Support Project (HSP) is a Registered Charity, constituted in September 2016 to 'prevent or relieve poverty in Wigan and Leigh area providing support, food and shelter to people who are homeless or individuals in need.

With an open-access kitchen and charity shop in the heart of Leigh (one of the 10% most deprived areas in England), we are a lifeline for local vulnerable people providing two free-of-charge meals a day, five days a week. Most service users are homeless either sleeping rough or sofa surfing, or facing homelessness, or in food poverty. Some have alcohol or drug dependencies, many have (often unsupported) mental health challenges. Well-known locally as Helping Support People our service users can self-refer, may be recommended to contact us by friends, or are referred by healthcare or other professionals. We support everyone with empathy and compassion and without judgment; many service users say we feel like their only hope.

Our main aim is to support every service user along the journey to regaining as much independence as possible with our person-centred wraparound services, provided by HSP and our partners such as NHS with drop-in surgeries delivered from our premises.

A review of our achievements and performance: How our activities delivered public benefit

Trust is vital to our long-term relationship with service users, many come to us feeling abandoned, excluded, disillusioned, suspicious of authority and reluctant to engage. Service users take time to trust us: each is enabled to do this at their own pace, some will attend for meals and a warm, safe space to be in, others will later engage with one or more of the support services on offer from us or our partners. With 25% of our volunteers being ex-service users with lived-experience of food poverty or homelessness we offer understanding and empathy, and the belief that personal circumstances can improve.

Our services are unique: free hot meals and open-access wraparound services are provided by staff, volunteers and partners experienced in working with vulnerable people. Set up in 2016, we operate in a large premise in Charles Street, which is in the centre of Leigh. We have ground floor accessible space including open-access kitchen, dining room, shower facilities for those sleeping rough, and two computers to help digitally excluded service users. Demand for our services has increased by 150% this year alone, service users are currently 1132; many presenting with complex needs.



HOMELESS SUPPORT PROJECT

We have forged strong partnerships to enable access to essential services from our premises. Our first-floor offices and meeting rooms are used by 3 staff members, partners and our Trustees. Working collaboratively, we enable service users to access support including:

We Are with You (help beating addictions)

Mental Health and Complex Dependency Workers

Clinic in a Box (healthcare services)

GP in Reach

Locala (sexual health services)

DWP (benefit enquiries)

Greater Manchester Police

Probation Services

Wigan Council - Wellbeing and Resilience, Outreach Team, and Homeless Solutions Team.

Riverside staff use our office, provide advice to service users and have allocated tenancies for some.

We served 12,913 meals to service users in 2024. We work long-term with service users to help them regain as much independence as possible, including giving them the skills to access and maintain tenancies. We will arrange viewing appointments, accompany service users and provide support after they move into their rented accommodation. Help with budgeting and arranging an energy company is provided together with bedding and furniture when we have this available. When service users have a place of their own, we encourage them to use our open kitchen and maintain close contact until they are in employment and express confidence in their ability to manage independently so that tenancies are sustained.

Financial review

The results of our charity's activities are shown in the Statement of Financial Activities on page 8 of the accounts showing net deficit of £17,334 across all funds. Our effort to secure more funding, effective appeals for more donations to support us, as well as cost reduction reviews will continue into the next year in this difficult time.

Investment powers and policy

Under its Constitution the charity has the power to invest in any way the trustees wish. The trustees having regard to liquidity requirement and the reserves policy, operate a policy of keeping available funds in an interest-bearing deposit account with the aim to achieve a rate of interest which matches or exceed inflation.



HOMELESS SUPPORT PROJECT

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2024 was £78,998 of which £69,317 are fee reserves after allowing for funds tied up in fixed assets.

The Charity's main sources of income are donation, shop takings from the sale of donated goods and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure, plus additional funds for planned capital expenditure projects in the shorter term.

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

Risk Management

The trustees have agreed a risk management policy and risk register and have assessed the major risks to which the charity is exposed and are satisfied that controls are in place to mitigate exposure to these risks. The Policy and Risk Register is reviewed annually by trustees.

Plans for Future Periods

Struggling to recover from the impacts of the pandemic, the communities in Wigan and Leigh now face the ongoing challenge of the cost-of-living crisis, with sharp increases in rent or mortgages, fuel, energy and food costs impacting resilience and mental health. In the top 10% of the most deprived areas in the UK, HSP is feeling the pressures of the cost-of-living crisis as demand for our services rises considerably, donations from supermarkets and from donations points in supermarkets fall sharply and a cold winter is predicted.

Funding will be a top priority for the team of staff and trustees, to ensure we maintain and expand services, both from grants and donations, and maximising the income from our charity shop with our long-term plan to consider an e-commerce platform as well if this would increase income.

Operating efficiently, we currently have 10 part time staff (5 full time equivalent) supported by 20 active volunteers and 6 trustees. We are proactively advertising locally to increase our trustees and address skills gaps during 2024.

To enable us to continue with our existing services we face a number of significant challenges over the next couple of years including the need to replace our aging van and kitchen, as well as cost cutting exercise to manage the outgoings. We are still hunting for a cost-effective but large enough storage facility to store donated items and furniture.

2025 will be a year of refocusing, driven by the trustees we will be renewing our strategic plan working closely with staff, volunteers, service users and partners to ensure we continue to provide free-of-charge services for our local vulnerable communities, expanding the range of services as needs change.

HOMELESS SUPPORT PROJECT



Structure, governance and management

Homeless Support Project is a Charitable Incorporated Organisation governed by its constitution dated 10th July 2016, amended 7th March 2022, and registration as a Charitable Incorporated Organisation number 1169351 with the Charity Commission on 26th September 2016.

Day to day management responsibility sits with the management team which reports to the board of trustees which meets regularly.

Appointment of trustees

Trustees are appointed by existing trustees, who also have the power to co-opt individuals to support the objectives of the organisation to fill vacancies.

Trustee induction and training

As part of their induction, trustees are provided with information about the charity, management structure, history and working practices. They also receive a copy of the Constitution and information from the Charity Commission and Companies House about the duties and responsibilities of directors and trustees.

Reference and administrative information

Charitable Incorporated Organisation Name: Homeless Support Project
 Charitable Incorporated Organisation Number: 1169351.
 Date Registered: 26th September 2016

Trustees

Paul Bibby	
Richard Short	Chair
Neil Taylor	
S Brown	(resigned October 2023)
M Guest	(resigned October 2023)
Shahed Hyatt	(appointed March 2024)
Chantelle Seaborn	(appointed March 2024, resigned January 2025)
Yoko Warburton	(appointed March 2024)
John Manning	(appointed November 2024)
Sharon MacCaul	(appointed November 2024, resigned May 2025)

Principal Office

19-23 Charles Street
 Leigh
 WN7 1DB

HOMELESS SUPPORT PROJECT**Independent Examiners**

Hilton-Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Virgin Money
154-158 Kensington High Street
London
W8 7RL



HOMELESS SUPPORT PROJECT

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on the 13th July 2025 and signed on their behalf by:

Paul Bibby

Founder Trustee

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
HOMELESS SUPPORT PROJECT
REGISTERED CHARITY NO. 1169351**

I report on the accounts of the charity, for the Year Ended 30th September 2024 which are set out on pages 8 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.


Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

James Hilton Jones FCCA

Date: 13th July 2025

Hilton-Jones t/a Community
Accountancy Service
Hollinwood Business Centre
Albert Street, Oldham
OL8 3QL

HOMELESS SUPPORT PROJECT

8

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
30 SEPTEMBER 2024**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 September 2024 £	Total Funds Year Ended 30 September 2023 £
Income from:					
Donations and legacies	(3)	18,974	-	18,974	9,080
Charitable Activities	(4)	23,388	105,912	129,300	163,772
Other Trading Activities	(5)	80,757	-	80,757	73,928
Total		123,119	105,912	229,031	246,780
Expenditure on:					
Raising Funds	(6)	765	-	765	5,223
Charitable Activities	(6)	143,700	101,965	245,665	229,462
Total		144,465	101,965	246,430	234,685
Net income/(expenditure)		(21,346)	3,947	(17,399)	12,095
Transfers between funds	(15)	(6,182)	6,182	-	-
Net movement in funds		(27,528)	10,129	(17,399)	12,095
Reconciliation of funds					
Total funds brought forward	(15)	106,526	9,398	115,924	103,829
Total funds carried forward	(15)	78,998	19,527	98,525	115,924

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 21 form part of these accounts.

HOMELESS SUPPORT PROJECT

9

BALANCE SHEET AS AT 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	18,129	34,771
Total fixed assets		<u>18,129</u>	<u>34,771</u>
Current assets:			
Debtors	(12)	1,063	745
Cash at Bank & in Hand		82,852	83,504
Total current assets		<u>83,915</u>	<u>84,249</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	3,519	3,096
Net current assets or liabilities		<u>80,396</u>	<u>81,153</u>
Total assets less current liabilities		98,525	115,924
Total net assets or liabilities		<u>98,525</u>	<u>115,924</u>
The funds of the charity:			
Restricted income funds	(15)	19,527	9,398
Unrestricted income funds	(15)	78,998	106,526
Total charity funds		<u>98,525</u>	<u>115,924</u>

Approved on behalf of the Trustees Management Committee

Paul Bibby

Date: 13th July 2025

The notes on pages 11 to 21 form part of these accounts.

HOMELESS SUPPORT PROJECT

10

Statement of Cash Flows for the year ending 30 September 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
Net movement in funds	(17,399)	12,095
Add back depreciation	16,642	16,154
Decrease/(increase) in debtors	(318)	56
Increase/(decrease) in creditors	423	(522)
Net cash used in operating activities	<u>(652)</u>	<u>27,783</u>
Cash flows from investment activities:		
Purchase of fixed assets	-	(9,707)
Disposal of fixed assets	-	-
Net cash provided by investing activities	<u>-</u>	<u>(9,707)</u>
Increase/(decrease) in cash and cash equivalents during the year	(652)	18,076
Cash and cash equivalents brought forward	83,504	65,428
Cash and cash equivalents carried forward	<u><u>82,852</u></u>	<u><u>83,504</u></u>

Notes to the accounts for the year ended 30th September 2024

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 13 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of advertising and trading costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 30th September 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures and Fittings	25% on cost
Motor Vehicles	25% reducing balance

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	September	30 September	30 September	30
	2024	2024	2024	September
	£	£	£	2023
	£	£	£	£
Donations	18,534	-	18,534	8,022
Gift Aid	440	-	440	1,058
	<u>18,974</u>	<u>-</u>	<u>18,974</u>	<u>9,080</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	September	30 September	30 September
	2023	2023	2023
	£	£	£
Donations	8,022	-	8,022
Gift Aid	1,058	-	
	<u>9,080</u>	<u>-</u>	<u>8,022</u>

Notes to the accounts for the year ended 30th September 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	September	30 September	30 September	30
	2024	2024	2024	September
	£	£	£	2023
	£	£	£	£
Other income	-	-	-	3,045
Unrestricted grants:				
34andmore	950	-	950	-
AB Sundecks	-	-	-	5,000
Anton Jurgens	7,508	-	7,508	-
ARC4	2,000	-	2,000	-
Arnold Clark	4,000	-	4,000	-
Asda	-	-	-	600
Chapman Trust	-	-	-	1,000
Greater Manchester Police	-	-	-	1,000
HSBC Trust	4,625	-	4,625	-
Jigsaw Homes	2,925	-	2,925	-
Lidl	-	-	-	5,000
MYCSP	600	-	600	-
Neighbourly	280	-	280	-
Sainsbury's	500	-	500	-
The Leathersellers Foundation	-	-	-	8,500
Wigan MBC	-	-	-	1,000
Restricted grants:				
29th May 1961	-	5,000	5,000	5,000
Asda	-	-	-	2,300
Awards for All	-	10,659	10,659	8,550
Albert Gubay	-	-	-	47,365
Albert Hunt	-	5,000	5,000	-
Barchester	-	-	-	1,000
Brick	-	42,515	42,515	39,958
Co-op	-	-	-	2,154
Eleanor Peel Trust	-	-	-	5,000
Forever Manchester	-	2,400	2,400	-
GMMAC	-	-	-	5,000
Groundwork	-	-	-	500
Jigsaw Homes	-	-	-	2,900
Leeds Building Society	-	-	-	950
Lidl	-	-	-	500
Screwfix	-	2,955	2,955	-
The National Lottery	-	17,012	17,012	-
Trusthouse	-	9,961	9,961	-
Wigan MBC	-	10,410	10,410	14,450
DFE	-	-	-	3,000
	23,388	105,912	129,300	163,772

Notes to the accounts for the year ended 30th September 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2023	Year Ended 30 September 2023	Year Ended 30 September 2023
	£	£	£
Other income	3,045	-	3,045
Unrestricted grants:			
AB Sundecks	5,000	-	5,000
Asda	600	-	600
Chapman Trust	1,000	-	1,000
Greater Manchester Police	1,000	-	1,000
Lidl	5,000	-	5,000
The Leathersellers Foundation	8,500	-	8,500
Wigan MBC	1,000	-	1,000
Restricted grants:			
29th May 1961	-	5,000	5,000
Asda	-	2,300	2,300
Awards for All	-	8,550	8,550
Albert Gubay	-	47,365	47,365
Barchester	-	1,000	1,000
Brick	-	39,958	39,958
Co-op	-	2,154	2,154
Eleanor Peel Trust	-	5,000	5,000
GMMAC	-	5,000	5,000
Groundwork	-	500	500
Jigsaw Homes	-	2,900	2,900
Leeds Building Society	-	950	950
Lidl	-	500	500
Wigan MBC	-	14,450	14,450
DFE	-	3,000	3,000
	25,145	138,627	163,772

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 September 2024	Year Ended 30 September 2024	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£	£	£
Shop Takings	80,757	-	80,757	73,928
	80,757	-	80,757	73,928

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2023	Year Ended 30 September 2023	Year Ended 30 September 2023
	£	£	£
Shop Takings	73,928	-	73,928
	73,928	-	73,928

Notes to the accounts for the year ended 30th September 2024

6. Expenditure

	Community Centre Activities £	Year Ended 30 September 2024 £	Year Ended 30 September 2023 £
Expenditure on raising funds:			
Advertising	220	220	413
Fundraising Costs	545	545	157
Website	-	-	632
Operating Charity Shops	-	-	4,021
	<u>765</u>	<u>765</u>	<u>5,223</u>
Expenditure on charitable activities:			
Employment Costs	115,502	115,502	100,472
Catering Costs	26,661	26,661	17,766
Support Contracts	4,012	4,012	-
Training	114	114	12
Volunteer Expenses	6,183	6,183	3,635
Hire of Plant & Machinery	-	-	146
Repairs and Maintenance	9,803	9,803	6,298
Travel	-	-	28
Rent	30,206	30,206	43,168
Light & Heat	15,491	15,491	15,569
Motor Expenses	7,442	7,442	8,197
Water	1,095	1,095	898
Cleaning & Waste Disposal	1,614	1,614	1,596
Computer & IT Costs	1,458	1,458	1,700
Minor Equipment	3,655	3,655	1,063
Subscriptions	-	-	43
Sundries	4	4	24
Insurance	1,251	1,251	3,121
Security	455	455	3,049
Uniforms	995	995	509
Bank Charges	351	351	343
Telephone	1,071	1,071	1,971
Governance	1,483	1,483	3,319
Post, Printing & Stationery	177	177	381
Depreciation	16,642	16,642	16,154
	<u>245,665</u>	<u>245,665</u>	<u>229,462</u>
	<u>246,430</u>	<u>246,430</u>	<u>234,685</u>
Restricted funds		101,965	180,341
Unrestricted funds		144,465	54,344
		<u>246,430</u>	<u>234,685</u>

Notes to the accounts for the year ended 30th September 2024

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,360	1,360	type of expense
Consultancy	123	-	123	type of expense
	<u>123</u>	<u>1,360</u>	<u>1,483</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,800	1,800	type of expense
Professional Fees	40	-	40	type of expense
HR Support	1,479	-	1,479	type of expense
	<u>1,519</u>	<u>1,800</u>	<u>3,319</u>	

9. Analysis of staff costs

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
Wages and Salaries	113,665	99,344
Redundancy	-	-
Social Security Costs	485	-
Pension Costs	1,352	1,128
	<u>115,502</u>	<u>100,472</u>
Charitable activities	115,502	100,472
Support costs	-	-
	<u>115,502</u>	<u>100,472</u>

The average number of employees during the year was 10 (previous year: 8).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions, of the key management personnel were £42,979 (2023: £37,674). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
Independent examination fees	1,360	1,800
	<u>1,360</u>	<u>1,800</u>

Notes to the accounts for the year ended 30th September 2024

11. Tangible Fixed Assets

	Fixtures & Fittings	Motor Vehicles	Total
Cost	£	£	£
At 1 October 2023	58,810	14,000	72,810
Additions	-	-	-
At 30 September 2024	<u>58,810</u>	<u>14,000</u>	<u>72,810</u>
Depreciation			
At 1 October 2023	30,602	7,437	38,039
Charge for Year	14,509	2,133	16,642
At 30 September 2024	<u>45,111</u>	<u>9,570</u>	<u>54,681</u>
NET BOOK VALUE			
At 30 September 2024	<u>13,699</u>	<u>4,430</u>	<u>18,129</u>
At 30 September 2023	<u>28,208</u>	<u>6,563</u>	<u>34,771</u>

12. Analysis of debtors

	2024	2023
	£	£
Debtors	-	-
Prepayments	1,063	745
	<u>1,063</u>	<u>745</u>

Debtors and prepayments related to restricted funds £nil (2023: £nil and unrestricted funds £1,129 (2023: £745)).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	2,081	1,073
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,438	2,023
Deferred income	-	-
	<u>3,519</u>	<u>3,096</u>

14. Deferred income

Deferred income comprises rental income received for periods beyond the year end

Balance as at 1 October 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 September 2024	<u>-</u>

Notes to the accounts for the year ended 30th September 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2024
	£	£	£	£	£
General Fund	106,526	123,119	(144,465)	(6,182)	78,998
	<u>106,526</u>	<u>123,119</u>	<u>(144,465)</u>	<u>(6,182)</u>	<u>78,998</u>

Previous reporting period

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
General Fund	52,717	108,153	(54,344)	-	106,526
	<u>52,717</u>	<u>108,153</u>	<u>(54,344)</u>	<u>-</u>	<u>106,526</u>

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 October 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2024
	£	£	£	£	£
29th May 1961	-	5,000	(5,958)	958	-
Awards for All	19	10,659	(10,678)	-	-
Walk in Freezer	6,076	-	(2,179)	-	3,897
Albert Gubay	8,721	-	(4,047)	-	4,674
Albert Hunt	-	5,000	(4,919)	-	81
Barchester	582	-	(582)	-	-
Brick	-	42,515	(42,515)	-	-
Forever Manchester	-	2,400	(2,624)	224	-
Lidl	(5,000)	-	-	5,000	-
Screwfix	-	2,955	(1,920)	-	1,035
The National Lottery	-	17,012	(17,012)	-	-
Trusthouse	-	9,961	(3,156)	-	6,805
Wigan MBC	(1,000)	10,410	(6,375)	-	3,035
	<u>9,398</u>	<u>105,912</u>	<u>(101,965)</u>	<u>6,182</u>	<u>19,527</u>

Notes to the accounts for the year ended 30th September 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
29th May 1961	-	5,000	(5,000)	-	-
Asda	-	2,300	(2,300)	-	-
Awards for All	-	8,550	(8,531)	-	19
Walk in Freezer	15,580	-	(9,504)	-	6,076
Albert Gubay	-	47,365	(38,644)	-	8,721
Barchester	-	1,000	(418)	-	582
Brick	-	39,958	(39,958)	-	-
Co-op	-	2,154	(2,154)	-	-
Eleanor Peel Trust	-	5,000	(5,000)	-	-
GMMAC	-	5,000	(5,000)	-	-
Groundwork	-	500	(500)	-	-
Jigsaw Homes	-	2,900	(2,900)	-	-
Leeds Building Society	-	950	(950)	-	-
Lidl	-	500	(5,500)	-	(5,000)
Wigan MBC	-	14,450	(15,450)	-	(1,000)
DFE	-	3,000	(3,000)	-	-
Food	19,567	-	(19,567)	-	-
Other	15,965	-	(15,965)	-	-
	<u>51,112</u>	<u>138,627</u>	<u>(180,341)</u>	<u>-</u>	<u>9,398</u>

Notes to the accounts for the year ended 30th September 2024

15. Analysis of charitable funds**Analysis of movements in restricted funds**

Name of restricted fund:	Description, nature and purpose of the fund
29th May 1961	for drivers wages
Awards for All	for wages
Walk in Freezer	to cover the cost of several walk in freezers
Albert Gubay	for wages, equipment and volunteer expenses
Albert Hunt	for drivers wages
Barchester	for equipment
Brick	for wages and food
Forever Manchester	for utilities
Lidl	for food
Screwfix	for flooring
The National Lottery	for wages, utilities, food and fuel
Trusthouse	for wages
Wigan MBC	for van repairs

Notes to the accounts for the year ended 30th September 2024

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	9,681	-	8,448	18,129
Cash at bank and in hand	71,773	-	11,079	82,852
Other net current assets/(liabilities)	(2,456)	-	-	(2,456)
Total	78,998	-	19,527	98,525

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	19,973	-	14,798	34,771
Cash at bank and in hand	88,904	-	(5,400)	83,504
Other net current assets/(liabilities)	(2,351)	-	-	(2,351)
Total	52,717	-	9,398	115,924

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Operating Lease Commitments

At the year end the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Within one year	22,800	24,883
Between two and five years	7,600	30,400

HOMELESS SUPPORT PROJECT

22

Traditional Income and Expenditure Account

	30 September 2024 £	30 September 2023 £
Income		
Donations	18,534	8,022
Gift Aid	440	1,058
Other income	-	3,045
34andmore	950	-
AB Sundecks	-	5,000
Anton Jurgens	7,508	-
ARC4	2,000	-
Arnold Clark	4,000	-
Asda	-	600
Chapman Trust	-	1,000
Greater Manchester Police	-	1,000
HSBC Trust	4,625	-
Jigsaw Homes	2,925	-
Lidl	-	5,000
MYCSP	600	-
Neighbourly	280	-
Sainsbury's	500	-
The Leathersellers Foundation	-	8,500
Wigan MBC	-	1,000
Restricted grants:		
29th May 1961	5,000	5,000
Asda	-	2,300
Awards for All	10,659	8,550
Albert Gubay	-	47,365
Albert Hunt	5,000	-
Barchester	-	1,000
Brick	42,515	39,958
Co-op	-	2,154
Eleanor Peel Trust	-	5,000
Forever Manchester	2,400	-
GMMAC	-	5,000
Groundwork	-	500
Jigsaw Homes	-	2,900
Leeds Building Society	-	950
Lidl	-	500
Screwfix	2,955	-
The National Lottery	17,012	-
Trusthouse	9,961	-
Wigan MBC	10,410	14,450
DFE	-	3,000
Shop Takings	80,757	73,928
Total Income	229,031	246,780
Expenditure		
Advertising	220	413
Fundraising Costs	545	157
Website	-	632
Operating Charity Shops	-	4,021
Employment Costs	115,502	100,472
Catering Costs	26,661	17,766
Support Contracts	4,012	-
Training	114	12
Volunteer Expenses	6,183	3,635
Hire of Plant & Machinery	-	146
Repairs and Maintenance	9,803	6,298
Travel	-	28
Rent	30,206	43,168
Light & Heat	15,491	15,589
Motor Expenses	7,442	8,197
Water	1,095	898
Cleaning & Waste Disposal	1,614	1,596
Computer & IT Costs	1,458	1,700
Minor Equipment	3,655	1,063
Subscriptions	-	43
Sundries	4	24
Insurance	1,251	3,121
Security	455	3,049
Uniforms	995	509
Bank Charges	351	343
Telephone	1,071	1,971
Governance	1,483	3,319
Post, Printing & Stationery	177	381
Depreciation	16,642	16,154
Total Expenditure	246,430	234,685
Surplus/(deficit for year)	(17,399)	12,095

HOMELESS SUPPORT PROJECT

England & Wales - Charity number 1169351

Accounts

HOMELESS SUPPORT PROJECT

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 SEPTEMBER 2023**

Registered Charity No. 1169351

HOMELESS SUPPORT PROJECT

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7	INDEPENDENT EXAMINERS REPORT
8	STATEMENT OF FINANCIAL ACTIVITIES
9	BALANCE SHEET
10	STATEMENT OF CASH FLOWS
11 - 21	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
22	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

HOMELESS SUPPORT PROJECT

Report of the trustees for the year ended 30th September 2023

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The Homeless Support Project (HSP) is a Registered Charity, constituted in September 2016 to 'prevent or relieve poverty in Wigan and Leigh ... providing support, food and shelter to people who are homeless or ... in need.'

With an open-access kitchen and charity shop in the heart of Leigh (one of the 10% most deprived areas in England), we are a lifeline for local vulnerable people providing two free-of-charge meals a day, five days a week. Most service users are homeless either sleeping rough or sofa surfing, or facing homelessness, or in food poverty. Some have alcohol or drug dependencies, many have (often unsupported) mental health challenges. Well-known locally as Helping Support People our service users can self-refer, may be recommended to contact us by friends, or are referred by healthcare or other professionals. We support everyone with empathy and compassion and without judgment; many service users say we feel like their only hope. Our main aim is to support every service user along the journey to regaining as much independence as possible with our person-centred wraparound services, provided by HSP and our partners with drop-in surgeries delivered from our premises.

A review of our achievements and performance: How our activities delivered public benefit

Trust is vital to our long-term relationship with service users, many come to us feeling abandoned, excluded, disillusioned, suspicious of authority and reluctant to engage. Service users take time to trust us: each is enabled to do this at their own pace, some will attend for meals and a warm, safe space to be in, others will later engage with one or more of the support services on offer from us or our partners. With 25% of our volunteers being ex-service users with lived-experience of food poverty or homelessness we offer understanding and empathy, and the belief that personal circumstances can improve.

Our services are unique: free hot meals and open-access wraparound services are provided by staff, volunteers and partners experienced in working with vulnerable people. Set up in 2016, we are now settled in large premises in Charles Street, in the centre of Leigh. We have ground floor accessible space including open-access kitchen, dining room, shower facilities for those sleeping rough, and two computers to help digitally excluded service users. Demand for our services has increased by 150% this year alone, service users are currently 790; many presenting with complex needs.

We have forged strong partnerships to enable access to essential services from our premises. Our first-floor offices and meeting rooms are used by 3 staff members, partners and our

HOMELESS SUPPORT PROJECT

Trustees. Working collaboratively, we enable service users to access support including We Are with You (help beating addictions), Mental Health and Complex Dependency Workers, Clinic in a Box (healthcare services), GP in Reach, Spectrum (sexual health services), DWP (benefit enquiries), Greater Manchester Police, Probation Services and Wigan Council Wellbeing and Resilience, Outreach Team, and Homeless Solutions Team. Riverside staff use our office, provide advice to service users and have allocated tenancies for some. We served 12,817 meals to service users in 2023.

We work long-term with service users to help them regain as much independence as possible, including giving them the skills to access and maintain tenancies. We will arrange viewing appointments, accompany service users and provide support after they move into their rented accommodation. Help with budgeting and arranging an energy company is provided together with bedding and furniture when we have this available. When service users have a place of their own, we encourage them to use our open kitchen and maintain close contact until they are in employment and express confidence in their ability to manage independently so that tenancies are sustained.

Financial review

The results of our charity's activities are shown in the Statement of Financial Activities on page 8 of the accounts showing net income of £12,095 across all funds, an improvement of £27,573 from the prior year. Our effort to secure more funding, effective appeals for more donations to support us, as well as cost reduction reviews all contributed to the result.

Our reserves policy is under regular review as the activities of the charity develop and the scale of services continues to grow. We have built up free reserves to cover 3 months of operating costs in the unlikely event that our income streams dry up. At the end of September 2023 our free reserves were £86,553 which is slightly above our target. The trustees will continue to monitor this quarterly.

Funding comes from a variety of sources including sales of donated goods, grants and donations from other charities and the public.

Investment powers and policy

Under its Constitution the charity has the power to invest in any way the trustees wish. The trustees having regard to liquidity requirement and the reserves policy, operate a policy of keeping available funds in an interest-bearing deposit account with the aim to achieve a rate of interest which matches or exceeds inflation.

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2023 was £106,526 of which £86,553 are free reserves after allowing for funds tied up in fixed assets.

The Charity's main source of income is donations, shop takings and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease. The trustees aim to establish and maintain free reserves in unrestricted funds at a

HOMELESS SUPPORT PROJECT

level which equates to approximately 3 months of unrestricted charitable expenditure, plus additional funds for planned capital expenditure projects in the shorter term.

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

Risk management

The trustees have agreed a risk management policy and risk register and have assessed the major risks to which the charity is exposed and are satisfied that controls are in place to mitigate exposure to these risks. The Policy and Risk Register is reviewed annually by trustees.

Plans for Future Periods

Struggling to recover from the impacts of the pandemic, the communities in Wigan and Leigh now face the ongoing challenge of the cost-of-living crisis, with sharp increases in rent or mortgages, fuel, energy and food costs impacting resilience and mental health. In the top 10% of the most deprived areas in the UK, HSP is feeling the pressures of the cost-of-living crisis as demand for our services rises considerably, donations from supermarkets and from donations points in supermarkets fall sharply and a cold winter is predicted.

Funding will be a top priority for the team of staff and trustees, to ensure we maintain and expand services, both from grants and donations, and maximising the income from our charity shop with our long-term plan to consider an e-commerce platform as well if this would increase income.

Operating efficiently, we currently have 10 part time staff (5 full time equivalent) supported by 20 active volunteers and 6 trustees. We are proactively advertising locally to increase our trustees and address skills gaps during 2024.

To enable us to continue with our existing services we face a number of significant challenges over the next few years including the need to replace our aging van and kitchen, as well as finding larger cost-effective local storage facilities for donations. We may need to increase staffing levels in 2024, particularly in the charity shop, to maintain our opening hours, and would benefit from a part-time administrator and social media officer.

2024 will be a year of refocusing, driven by the trustees we will be renewing our strategic plan working closely with staff, volunteers, service users and partners to ensure we continue to provide free-of-charge services for our local vulnerable communities, expanding the range of services as needs change.

Structure, governance and management

Homeless Support Project is a Charitable Incorporated Organisation governed by its constitution dated 10th July 2016, amended 7th March 2022, and registration as a Charitable Incorporated Organisation number 1169351 with the Charity Commission on 26th September 2016. Day to day management responsibility sits with the management team which reports to the board of trustees which meets regularly.

HOMELESS SUPPORT PROJECT

Appointment of trustees

Trustees are appointed by existing trustees, who also have the power to co-opt individuals to support the objectives of the organisation to fill vacancies.

Trustee induction and training

As part of their induction, trustees are provided with information about the charity, management structure, history and working practices. They also receive a copy of the Constitution and information from the Charity Commission and Companies House about the duties and responsibilities of directors and trustees.

Reference and administrative information

Charitable Incorporated Organisation Name: Homeless Support Project

Charitable Incorporated Organisation Number: 1169351.

Date Registered: 26th September 2016

Trustees

Paul Bibby	
Richard Short	Chair
Neil Taylor	
S Brown	(resigned October 2023)
M Guest	(resigned October 2023)
Shahed Hyatt	(appointed March 2024)
Chantelle Seaborn	(appointed February 2024)
Yoko Warburton	(appointed March 2024)

Principal Office

19-23 Charles Street
Leigh
WN7 1DB

Independent Examiners (2023)

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

HOMELESS SUPPORT PROJECT**Independent Examiner (2022)**

Christopher Moss BSc FCA
Jackson Stephen LLP
James House
Stonecross Business Park
Yew Tree Way
Warrington
WA3 3JD

Bankers

Virgin Money
154-158 Kensington High Street
London
W8 7RL

HOMELESS SUPPORT PROJECT

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 14th May 2024 and signed on their behalf
by:

Paul Bibby
Trustee

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
HOMELESS SUPPORT PROJECT
REGISTERED CHARITY NO. 1169351**

I report on the accounts of the charity, for the Year Ended 30th September 2023 which are set out on pages 8 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.M. King*

AM King FCCA
Date: 14th May 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
30 SEPTEMBER 2023**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 September 2023	Total Funds Year Ended 30 September 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	9,080	-	9,080	127,989
Charitable Activities	(4)	25,145	138,627	163,772	69,732
Other Trading Activities	(5)	73,928	-	73,928	-
Total		108,153	138,627	246,780	197,721
Expenditure on:					
Raising Funds	(6)	5,223	-	5,223	7,408
Charitable Activities	(6)	49,121	180,341	229,462	205,791
Total		54,344	180,341	234,685	213,199
Net income/(expenditure)		53,809	(41,714)	12,095	(15,478)
Transfers between funds	(15)	-	-	-	-
Net movement in funds		53,809	(41,714)	12,095	(15,478)
Reconciliation of funds					
Total funds brought forward	(15)	52,717	51,112	103,829	119,307
Total funds carried forward	(15)	106,526	9,398	115,924	103,829

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 21 form part of these accounts.

HOMELESS SUPPORT PROJECT

9

BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	34,771	41,218
Total fixed assets		<u>34,771</u>	<u>41,218</u>
Current assets:			
Debtors	(12)	745	801
Cash at Bank & in Hand		83,504	65,428
Total current assets		<u>84,249</u>	<u>66,229</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	3,096	3,618
Net current assets or liabilities		<u>81,153</u>	<u>62,611</u>
Total assets less current liabilities		115,924	103,829
Total net assets or liabilities		<u><u>115,924</u></u>	<u><u>103,829</u></u>
The funds of the charity:			
Restricted income funds	(15)	9,398	51,112
Unrestricted income funds	(15)	106,526	52,717
Total charity funds		<u><u>115,924</u></u>	<u><u>103,829</u></u>

Approved on behalf of the Trustees Management Committee

Paul Bibby

Date: 14th May 2024

The notes on pages 11 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 30 September 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£
Net movement in funds	12,095	(15,478)
Add back depreciation	16,154	12,554
Decrease/(increase) in debtors	56	236
Increase/(decrease) in creditors	(522)	150
Net cash used in operating activities	<u>27,783</u>	<u>(2,538)</u>
Cash flows from investment activities:		
Purchase of fixed assets	(9,707)	(23,784)
Disposal of fixed assets	-	3,259
Net cash provided by investing activities	<u>(9,707)</u>	<u>(20,525)</u>
Increase/(decrease) in cash and cash equivalents during the year	18,076	(23,063)
Cash and cash equivalents brought forward	65,428	88,491
Cash and cash equivalents carried forward	<u><u>83,504</u></u>	<u><u>65,428</u></u>

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 18 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of advertising and trading costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures and Fittings	25% on cost
Motor Vehicles	25% reducing balance

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	September	30 September	30 September	30
	2023	2023	2023	September
	£	£	£	2022
				£
Donations	8,022	-	8,022	127,989
Gift Aid	1,058	-	1,058	-
	<u>9,080</u>	<u>-</u>	<u>9,080</u>	<u>127,989</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	September	30 September	30 September
	2022	2022	2022
	£	£	£
Donations	76,234	51,755	127,989
	<u>76,234</u>	<u>51,755</u>	<u>127,989</u>

HOMELESS SUPPORT PROJECT

13

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	September	30 September	30 September	30
	2023	2023	2023	September
	£	£	£	£
Other income	3,045	-	3,045	61,320
Unrestricted grants:				
Government Grants	-	-	-	307
AB Sundecks	5,000	-	5,000	-
Asda	600	-	600	-
Chapman Trust	1,000	-	1,000	-
Greater Manchester Police	1,000	-	1,000	-
Lidl	5,000	-	5,000	-
The Leathersellers Foundation	8,500	-	8,500	-
Wigan MBC	1,000	-	1,000	-
Restricted grants:				
Government Grants	-	-	-	8,105
29th May 1961	-	5,000	5,000	-
Asda	-	2,300	2,300	-
Awards for All	-	8,550	8,550	-
Albert Gubay	-	47,365	47,365	-
Barchester	-	1,000	1,000	-
Brick	-	39,958	39,958	-
Co-op	-	2,154	2,154	-
Eleanor Peel Trust	-	5,000	5,000	-
GMMAC	-	5,000	5,000	-
Groundwork	-	500	500	-
Jigsaw Homes	-	2,900	2,900	-
Leeds Building Society	-	950	950	-
Lidl	-	500	500	-
Wigan MBC	-	14,450	14,450	-
DFE	-	3,000	3,000	-
	<u>25,145</u>	<u>138,627</u>	<u>163,772</u>	<u>69,732</u>

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2022
	£	£	£
Other income	61,320	-	61,320
Unrestricted grants:			
Government grants	307	-	307
Restricted grants:			
Government grants	-	8,105	8,105
	<u>61,627</u>	<u>8,105</u>	<u>69,732</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 September 2023	Year Ended 30 September 2023	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£	£	£
Shop Takings	73,928	-	73,928	-
	<u>73,928</u>	<u>-</u>	<u>73,928</u>	<u>-</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2022
	£	£	£
Shop Takings	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st March 2023

6. Expenditure

	Community Centre Activities £	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Expenditure on raising funds:			
Advertising	413	413	144
Fundraising Costs	157	157	-
Website	632	632	-
Operating Charity Shops	4,021	4,021	7,264
	<u>5,223</u>	<u>5,223</u>	<u>7,408</u>
Expenditure on charitable activities:			
Employment Costs	100,472	100,472	99,202
Catering Costs	17,766	17,766	9,142
Advertising	-	-	542
Training	12	12	394
Volunteer Expenses	3,635	3,635	-
Hire of Plant & Machinery	146	146	343
Repairs and Maintenance	6,298	6,298	8,006
Travel	28	28	9,607
Rent	43,168	43,168	37,450
Loss on Disposal of Fixed Assets	-	-	319
Light & Heat	15,569	15,569	11,438
Motor Expenses	8,197	8,197	-
Rates & Water	898	898	1,051
Cleaning & Waste Disposal	1,596	1,596	-
Computer & IT Costs	1,700	1,700	-
Minor Equipment	1,063	1,063	-
Subscriptions	43	43	-
Sundries	24	24	3,659
Insurance	3,121	3,121	2,039
Security	3,049	3,049	2,078
Uniforms	509	509	-
Financing Costs	343	343	367
Telephone	1,971	1,971	1,708
Governance	3,319	3,319	5,437
Post, Printing & Stationery	381	381	455
Depreciation	16,154	16,154	12,554
	<u>229,462</u>	<u>229,462</u>	<u>205,791</u>
	<u>234,685</u>	<u>234,685</u>	<u>213,199</u>
Restricted funds		180,341	89,852
Unrestricted funds		54,344	123,347
		<u>234,685</u>	<u>213,199</u>

Notes to the accounts for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,800	1,800	type of expense
Professional Fees	40	-	40	type of expense
HR Support	1,479	-	1,479	type of expense
	<u>1,519</u>	<u>1,800</u>	<u>3,319</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	3,150	3,150	type of expense
Legal Fees	-	2,287	2,287	type of expense
	<u>-</u>	<u>5,437</u>	<u>5,437</u>	

9. Analysis of staff costs

	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£
Wages and Salaries	99,344	95,754
Redundancy	-	-
Social Security Costs	-	2,171
Pension Costs	1,128	1,277
	<u>100,472</u>	<u>99,202</u>
Charitable activities	100,472	99,202
Support costs	-	-
	<u>100,472</u>	<u>99,202</u>

The average number of employees during the year was 8 (previous year: 7).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions, of the key management personnel were £37,674. (2022: none listed). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 September 2023	Year Ended 30 September 2022
	£	£
Independent examination fees 2023	1,320	-
Independent examination fees 2022	480	3,150
	<u>1,800</u>	<u>3,150</u>

Notes to the accounts for the year ended 31st March 2023

11. Tangible Fixed Assets

	Fixtures & Fittings	Motor Vehicles	Total
Cost	£	£	£
At 1 October 2022	49,103	14,000	63,103
Additions	9,707	-	9,707
Disposals	-	-	-
At 30 September 2023	<u>58,810</u>	<u>14,000</u>	<u>72,810</u>
Depreciation			
At 1 October 2022	16,636	5,249	21,885
Charge for Year	13,966	2,188	16,154
Eliminated on Disposals	-	-	-
At 30 September 2023	<u>30,602</u>	<u>7,437</u>	<u>38,039</u>
NET BOOK VALUE			
At 30 September 2023	<u>28,208</u>	<u>6,563</u>	<u>34,771</u>
At 30 September 2022	<u>32,467</u>	<u>8,751</u>	<u>41,218</u>

12. Analysis of debtors

	2023	2022
	£	£
Debtors	-	-
Prepayments	745	801
	<u>745</u>	<u>801</u>

Debtors and prepayments related to restricted funds £nil (2022: £nil and unrestricted funds £745 (2022: £801).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	1,073	468
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	2,023	3,150
Deferred income	-	-
	<u>3,096</u>	<u>3,618</u>

14. Deferred income

Deferred income comprises rental income received for periods beyond the year end

Balance as at 1 October 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 September 2023	<u>-</u>

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
General Fund	52,717	108,153	(54,344)	-	106,526
	52,717	108,153	(54,344)	-	106,526

Previous reporting period

	Balance at 1 October 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2022
	£	£	£	£	£
General Fund	84,329	76,541	(123,347)	15,194	52,717
	84,329	76,541	(123,347)	15,194	52,717

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
29th May 1961	-	5,000	(5,000)	-	-
Asda	-	2,300	(2,300)	-	-
Awards for All	-	8,550	(8,531)	-	19
Walk in Freezer	15,580	-	(9,504)	-	6,076
Albert Gubay	-	47,365	(38,644)	-	8,721
Barchester	-	1,000	(418)	-	582
Brick	-	39,958	(39,958)	-	-
Co-op	-	2,154	(2,154)	-	-
Eleanor Peel Trust	-	5,000	(5,000)	-	-
GMMAC	-	5,000	(5,000)	-	-
Groundwork	-	500	(500)	-	-
Jigsaw Homes	-	2,900	(2,900)	-	-
Leeds Building Society	-	950	(950)	-	-
Lidl	-	500	(5,500)	-	(5,000)
Wigan MBC	-	14,450	(15,450)	-	(1,000)
DFE	-	3,000	(3,000)	-	-
Food	19,567	-	(19,567)	-	-
Other	15,965	-	(15,965)	-	-
	51,112	138,627	(180,341)	-	9,398

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 October 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2022
	£	£	£	£	£
Wages	15,559	44,820	(60,379)	-	-
Walk in Freezer	-	15,950	(370)	-	15,580
Rent	-	12,500	(12,500)	-	-
Food	-	26,741	(7,174)	-	19,567
Other	19,419	21,169	(9,429)	(15,194)	15,965
	<u>34,978</u>	<u>121,180</u>	<u>(89,852)</u>	<u>(15,194)</u>	<u>51,112</u>

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
29th May 1961	for drivers wages
Asda	for food
Awards for All	for wages
Walk in Freezer	to cover the cost of several walk in freezers
Albert Gubay	for wages, equipment and volunteer expenses
Barchester	for equipment
Brick	for wages and food
Co-op	for food
Eleanor Peel Trust	for drivers wages
GMMAC	for drivers wages
Groundwork	for food
Jigsaw Homes	for food and cleaning
Leeds Building Society	for food
Lidl	for food
Wigan MBC	for van repairs
DFE	for apprentice wages
Food	to help cover the costs of providing meals to those in need
Other	for other costs

Notes to the accounts for the year ended 31st March 2023

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	19,973	-	14,798	34,771
Cash at bank and in hand	88,904	-	(5,400)	83,504
Other net current assets/(liabilities)	(2,351)	-	-	(2,351)
Total	106,526	-	9,398	115,924

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	41,218	-	-	41,218
Cash at bank and in hand	14,316	-	51,112	65,428
Other net current assets/(liabilities)	(2,817)	-	-	(2,817)
Total	84,329	-	51,112	103,829

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Operating Lease Commitments

At the year end the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Within one year	24,883	35,300
Between two and five years	30,400	56,325

Traditional Income and Expenditure Account

	30 September 2023 £	30 September 2022 £
Income		
Donations	8,022	127,989
Gift Aid	1,058	-
Other income	3,045	61,320
Government Grants	-	307
AB Sundecks	5,000	-
Asda	600	-
Chapman Trust	1,000	-
Greater Manchester Police	1,000	-
Lidl	5,000	-
The Leathersellers Foundation	8,500	-
Wigan MBC	1,000	-
Restricted grants:		
Government Grants	-	8,105
29th May 1961	5,000	-
Asda	2,300	-
Awards for All	8,550	-
Albert Gubay	47,365	-
Barchester	1,000	-
Brick	39,958	-
Co-op	2,154	-
Eleanor Peel Trust	5,000	-
GMMAC	5,000	-
Groundwork	500	-
Jigsaw Homes	2,900	-
Leeds Building Society	950	-
Lidl	500	-
Wigan MBC	14,450	-
DFE	3,000	-
Shop Takings	73,928	-
Total Income	246,780	197,721
Expenditure		
Advertising	413	144
Fundraising Costs	157	-
Website	632	-
Operating Charity Shops	4,021	7,264
Employment Costs	100,472	99,202
Catering Costs	17,766	9,142
Advertising	-	542
Training	12	394
Volunteer Expenses	3,635	-
Hire of Plant & Machinery	146	343
Repairs and Maintenance	6,298	8,006
Travel	28	9,607
Rent	43,168	37,450
Loss on Disposal of Fixed Assets	-	319
Light & Heat	15,569	11,438
Motor Expenses	8,197	-
Rates & Water	898	1,051
Cleaning & Waste Disposal	1,596	-
Computer & IT Costs	1,700	-
Minor Equipment	1,063	-
Subscriptions	43	-
Sundries	24	3,659
Insurance	3,121	2,039
Security	3,049	2,078
Uniforms	509	-
Financing Costs	343	367
Telephone	1,971	1,708
Governance	3,319	5,437
Post, Printing & Stationery	381	455
Depreciation	16,154	12,554
Total Expenditure	234,685	213,199
Surplus/(deficit for year)	12,095	(15,478)

HOMELESS SUPPORT PROJECT

England & Wales - Charity number 1169351

Accounts

Charity registration number 1169351

**HOMELESS SUPPORT PROJECT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

HOMELESS SUPPORT PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Bibby R Short N Taylor S Brown M Guest	(Appointed 6 March 2022) (Appointed 6 March 2022)
-----------------	--	--

Charity number	1169351
-----------------------	---------

Principal address	19-23 Charles Street Leigh Lancashire WN7 1DB
--------------------------	--

Independent examiner	Christopher Moss BSc F.C.A. Jackson Stephen LLP James House, Stonecross Business Park Yew Tree Way Warrington Cheshire WA3 3JD
-----------------------------	--

HOMELESS SUPPORT PROJECT

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

HOMELESS SUPPORT PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 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

HSP, Helping Support People, was formerly known as Homeless Support Project offering a meal service five days per week to those sleeping rough or sofa surfing. The Charity has changed to reflect the differing types of persons seeking support, food, and compassion. Our services, whilst predominantly for the homeless, encompass others in need also.

We provide support to anyone in need. That includes the elderly and vulnerable, those with addictions and mental health issues.

Our staff will listen to and help any individual in need of support, looking for ways in which to help. From provision of a basic hot meal service, the services we provide have increased naturally. To accommodate this, initially one meal per day was provided, increasing to provision of two meals per day in June 2017 to those who are rough sleepers, sofa suffers, addicts, suffering mental health problems or food poverty, and we have a client base of 505 people, who have used or are using our services.

We are very much a volunteer led Charity, and have volunteers from all walks of life, including some with special needs, and we are a Disability Confident employer.

We have built relationships with our service users and are able to provide support to those who want to address their issues. This support includes providing access to other services who can provide specialist help such as DWP, We Are with You for help beating addictions, Mental Health, and Complex Dependency Workers for those who struggle with mental health, Housing Solutions for help to find a bed for the night leading to longer term accommodation, Probation Services, Wound Care, Clinic in a box, for health services, and Spectrum for sexual health services. These services are now on site on a Monday and Wednesday, and leaflets are available to refer people into these services. If we do not have a link to a service that is needed, we will actively work to forge one.

Our Charity supports the individual through the process of returning to independent, mainstream living by facilitating appointments, accompanying people when needed and then providing support after gaining accommodation. We provide help with budgeting and how to select an energy provider, we will provide bedding and some furniture when we have this available.

Once clients have a place of their own, we encourage them to use our food service to maintain contact until they are in employment, and we are confident they will not feel the need to revert to old habits. As most other organisations deal with one aspect of the process of return to mainstream living, often the help stops once an individual has their own place. This can be the most crucial time for the individual and continued support is needed so we provide this.

There is an issue with anti-social behaviour in the local community which is affecting local trade in the town centre as shoppers feel intimidated and unsafe. Whilst some of this is down to those below the age of 18, HSP recognises that some of the issues are caused by those who use our service as they have nowhere to go between the morning and evening meal services. To address this, we hold once weekly Bingo sessions, Arts and Crafts session, and drop in sessions, encouraging clients to attend these and not congregate in the town centre. This is an aspect of our service that we are looking to expand with an aim of having an activity session every weekday afternoon. However, we need funds and volunteers to facilitate this.

26.4% of the people who use our services are of no fixed address. These present in an unclean state with dirty clothes and clearly unable to access facilities to shower and maintain any level of personal hygiene. From our experience this has a negative effect on both mental and physical health. As such, we have now had a shower unit installed with the help of a local company to help these people, and we encourage them to have a shower if they are street homeless.

HOMELESS SUPPORT PROJECT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

We have recently had an outbuilding built to accommodate a Foodbank at our Charles Street premises. We commenced a food parcel service during lockdowns and, as the need for this has not diminished following coming out of lockdown, we are maintaining this service. Having an outbuilding provides a degree of confidentiality for those who make use of the foodbank as they will not be required to come through the main building to access this service. This service is open to families as well as those who use the meal service on a referral basis, with one of the above services referring clients to us. However, we are aware of the issues in the Leigh area in respect of food poverty and are looking to open referrals to local schools.

HSP also provides hot meals each day to 'A Bed for the Night' at the Old Court House in Leigh. We have chefs based on site to cook evening meals, seven days a week for the users of this service. This is in addition to the food service we provide to people in need in the Leigh area. We also give people additional food to eat outside of the venue such as sandwiches, pies, and pasties to ensure no one goes hungry when we are closed.

To enable the charity to become more sustainable, we opened a charity shop in the centre of Leigh. From there we sell a wide range of furniture, clothes, bric a brac, and we are the only charity shop in the borough that sells food & drink, also with a 5-star hygiene rating off Wigan Council. This enables us to help the community with cheap prices and access to cheap food during the current cost of living crisis, whilst still bringing in an income for the charity.

Regardless of what else we offer, the basic aim of the Charity remains the same, the provision of a hot meal to those who are homeless, destitute or in need, providing a safe place to eat without reprimand or judgement. Any other help we can provide follows on from fulfilment of that one basic need.

Achievements and performance

The charitable aim of the Homeless Support Project is the relief of poverty through the provision of support, food and shelter. During the year to 30 September 2022 the charity has provided 2 meals every day, previously 1 meal every day to people requiring them. The charity also provided meals on Christmas Day.

Financial review

A small amount of reserves are held for urgent and unforeseeable costs that may occur.

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

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a CIO (Charitable Incorporated Organisation) as defined by the Companies Act 2006.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Bibby	
R Short	
D Musgrove	(Resigned 7 October 2021)
N Taylor	
B Palfreyman	(Resigned 31 May 2022)
S Brown	(Appointed 6 March 2022)
M Guest	(Appointed 6 March 2022)

The charity selects its trustees on the basis of their expertise and the time they are able to commit to the charitable aims.

Funds held as custodian trustee

No funds are held as custodian for others.

HOMELESS SUPPORT PROJECT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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



P Bibby

24 May 2023

HOMELESS SUPPORT PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOMELESS SUPPORT PROJECT

I report to the trustees on my examination of the financial statements of Homeless Support Project (the charity) for the year ended 30 September 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).

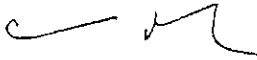
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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.



Christopher Moss BSc F.C.A.

Jackson Stephen LLP
James House, Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD

Dated: May 24, 2023.....

HOMELESS SUPPORT PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	76,541	59,860	136,401	105,562	79,709	185,271
Charitable activities	3	-	61,320	61,320	-	48,000	48,000
Total income		<u>76,541</u>	<u>121,180</u>	<u>197,721</u>	<u>105,562</u>	<u>127,709</u>	<u>233,271</u>
Expenditure on:							
Raising funds	4	5,605	1,803	7,408	6,871	321	7,192
Charitable activities	5	117,375	88,049	205,424	85,956	95,954	181,910
Other	8	367	-	367	336	-	336
Total expenditure		<u>123,347</u>	<u>89,852</u>	<u>213,199</u>	<u>93,163</u>	<u>96,275</u>	<u>189,438</u>
Net (outgoing)/incoming resources before transfers		(46,806)	31,328	(15,478)	12,399	31,434	43,833
Gross transfers between funds		15,194	(15,194)	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(31,612)</u>	<u>16,134</u>	<u>(15,478)</u>	<u>12,399</u>	<u>31,434</u>	<u>43,833</u>
Fund balances at 1 October 2021		<u>84,329</u>	<u>34,978</u>	<u>119,307</u>	<u>71,930</u>	<u>3,544</u>	<u>75,474</u>
Fund balances at 30 September 2022		<u><u>52,717</u></u>	<u><u>51,112</u></u>	<u><u>103,829</u></u>	<u><u>84,329</u></u>	<u><u>34,978</u></u>	<u><u>119,307</u></u>

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

All income and expenditure derive from continuing activities.

HOMELESS SUPPORT PROJECT**BALANCE SHEET****AS AT 30 SEPTEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		41,218		33,247
Current assets					
Debtors	10	801		1,037	
Cash at bank and in hand		65,428		88,491	
		<u>66,229</u>		<u>89,528</u>	
Creditors: amounts falling due within one year	11	<u>(3,618)</u>		<u>(3,468)</u>	
Net current assets			62,611		86,060
Total assets less current liabilities			<u>103,829</u>		<u>119,307</u>
Income funds					
Restricted funds	12		51,112		34,978
Unrestricted funds			52,717		84,329
			<u>103,829</u>		<u>119,307</u>

The financial statements were approved by the Trustees on 24 May 2023



P Bibby
Trustee

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

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

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

1.2 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.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is 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 the 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.

1.4 Tangible fixed assets

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

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

Fixtures and fittings	25% per annum on a straight line basis
Motor vehicles	25% per annum on a reducing balance basis

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

1.5 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.

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies (Continued)

1.6 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.

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.7 Taxation

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

1.8 Employee benefits

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

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

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies (Continued)

1.10 Change of presentation

£48,000 of trading activity income in 2021 has been reclassified to charitable activities to better reflect the nature of the transaction.

£3,977 of tangible assets and £31,001 of current assets/(liabilities) in 2021 have been recategorised under restricted net assets to reflect the correct 2021 closing fund balances.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	76,234	51,755	127,989	56,927	48,325	105,252
Government grants receivable	307	8,105	8,412	48,635	31,384	80,019
	<u>76,541</u>	<u>59,860</u>	<u>136,401</u>	<u>105,562</u>	<u>79,709</u>	<u>185,271</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Other income	<u>61,320</u>	<u>48,000</u>

4 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Advertising	-	144	144	-	-	-
<u>Trading costs</u>						
Operating charity shops	5,605	1,659	7,264	6,871	321	7,192
	<u>5,605</u>	<u>1,803</u>	<u>7,408</u>	<u>6,871</u>	<u>321</u>	<u>7,192</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	99,202	77,595
Depreciation and impairment	12,554	8,508
Catering costs	9,142	11,949
Advertising	542	294
Hire of plant and machinery	343	2,107
Travel costs	9,607	14,491
Insurance	2,039	1,872
Security	2,078	1,791
Repairs and renewals	8,006	8,469
Loss on disposal of tangible fixed assets	319	1,198
Light and heat	11,438	7,614
Rates and water	1,051	1,770
Telephone	1,708	808
Postage and stationery	455	700
Sundries	3,659	3,914
Rent payable	37,450	30,118
Training courses	394	120
Accountancy and legal expenses	5,437	8,592
	<u>205,424</u>	<u>181,910</u>
	<u>205,424</u>	<u>181,910</u>
Analysis by fund		
Unrestricted funds	117,375	85,956
Restricted funds	88,049	95,954
	<u>205,424</u>	<u>181,910</u>

6 Trustees

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

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	7	5
	<u>7</u>	<u>5</u>
Employment costs	2022	2021
	£	£
Wages and salaries	99,202	77,595
	<u>99,202</u>	<u>77,595</u>

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

8 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
Financing costs	367	336
	<u>367</u>	<u>336</u>
	<u>367</u>	<u>336</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

9 Tangible fixed assets	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 October 2021	25,319	21,400	46,719
Additions	23,784	-	23,784
Disposals	-	(7,400)	(7,400)
At 30 September 2022	49,103	14,000	63,103
Depreciation and impairment			
At 1 October 2021	7,295	6,177	13,472
Depreciation charged in the year	9,341	3,213	12,554
Eliminated in respect of disposals	-	(4,141)	(4,141)
At 30 September 2022	16,636	5,249	21,885
Carrying amount			
At 30 September 2022	32,467	8,751	41,218
At 30 September 2021	18,024	15,223	33,247
10 Debtors		2022	2021
Amounts falling due within one year:		£	£
Prepayments and accrued income		801	1,037
11 Creditors: amounts falling due within one year		2022	2021
		£	£
Other taxation and social security		468	468
Accruals and deferred income		3,150	3,000
		3,618	3,468

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

12 Restricted funds

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

	Balance at 1 October 2021	Movement in funds			Balance at 30 September 2022
		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Wages	15,559	44,820	(60,379)	-	-
Walk in freezer	-	15,950	(370)	-	15,580
Rent	-	12,500	(12,500)	-	-
Food	-	26,741	(7,174)	-	19,567
Other	19,419	21,169	(9,429)	(15,194)	15,965
	<u>34,978</u>	<u>121,180</u>	<u>(89,852)</u>	<u>(15,194)</u>	<u>51,112</u>

Wages

Funding was received to help cover wages costs.

Walk in freezer

Funding was received to cover the cost of several walk in freezers for the premises.

Rent

Funding was received to help cover the rental costs for shelter.

Food

Funding was received to help cover the costs of providing meals to those in need.

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Restated Unrestricted funds 2021 £	Restated Restricted funds 2021 £	Total 2021 £
Fund balances at 30 September 2022 are represented by:						
Tangible assets	18,815	22,403	41,218	29,270	3,977	33,247
Current assets/(liabilities)	33,902	28,709	62,611	55,059	31,001	86,060
	<u>52,717</u>	<u>51,112</u>	<u>103,829</u>	<u>84,329</u>	<u>34,978</u>	<u>119,307</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	35,300	35,300
Between two and five years	56,325	91,625
	<u>91,625</u>	<u>126,925</u>

HOMELESS SUPPORT PROJECT

England & Wales - Charity number 1169351

Accounts

Charity Registration No. 1169351

HOMELESS SUPPORT PROJECT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

HOMELESS SUPPORT PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Bibby

R Short

N Taylor

B Palfreyman

S Brown

M Guest

(Appointed 6 March 2022)

(Appointed 6 March 2022)

Charity number

1169351

Principal address

19-23 Charles Street

Leigh

WN7 1DB

Independent examiner

Christopher Moss BSc F.C.A.

Jackson Stephen LLP

James House, Stonecross Business Park

Yew Tree Way

Warrington

Cheshire

WA3 3JD

HOMELESS SUPPORT PROJECT

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

HOMELESS SUPPORT PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 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

The charity aims to provide food, advice and support to anyone who is homeless, needy or destitute.

The charity provides two hot meals per day, which are free to anyone that needs them. We offer support and signposting to the service user. We also run a veterinary service free to service users with pets. Recently we have started an independent foodbank for anyone struggling to access other means of food.

The charity works with local hostels and Wigan council to provide accommodation to those that are homeless.

The charity has taken into account the guidance issued by the Charities Commission regarding public benefit and has reviewed the progress at all trustees meetings.

Achievements and performance

The charitable aim on the Homeless Support Project is the relief of poverty through the provision of support, food and shelter. During the period to 30 September 2021 the charity has provided approximately 100 meals every day to people requiring them. The charity also provided meals on Christmas Day.

Financial review

A small amount of reserves are held for urgent and unforeseeable costs that may occur.

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

The charity is controlled by its governing document, a deed of trust, and constitutes a CIO (Charitable Incorporated Organisation) as defined by the Companies Act 2006.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Bibby	
R Short	
D Musgrove	(Resigned 7 October 2021)
M Henshaw	(Resigned 7 March 2022)
N Taylor	
B Palfreyman	
S Brown	(Appointed 6 March 2022)
M Guest	(Appointed 6 March 2022)

The charity selects its trustees on the basis of their expertise and the time they are able to commit to the charitable aims.

Funds held as custodian trustee

No funds are held as custodian for others.

HOMELESS SUPPORT PROJECT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

P Bibby

P Bibby (Apr 26, 2022 15:43 GMT+1)

P Bibby

Dated: 25 April 2022

HOMELESS SUPPORT PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOMELESS SUPPORT PROJECT

I report to the trustees on my examination of the financial statements of Homeless Support Project (the charity) for the year ended 30 September 2021.

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).

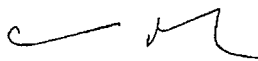
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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.



Christopher Moss BSc F.C.A.

Jackson Stephen LLP
James House, Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD

Apr 26, 2022

Dated:

HOMELESS SUPPORT PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Income from:						
Donations and legacies	2	105,562	79,709	185,271	126,415	138,568
Other trading activities	3	-	48,000	48,000	-	42,525
Total income		<u>105,562</u>	<u>127,709</u>	<u>233,271</u>	<u>126,415</u>	<u>181,093</u>
Expenditure on:						
Raising funds	4	6,871	321	7,192	2,734	2,854
Charitable activities	5	85,956	95,954	181,910	76,951	131,501
Other	8	336	-	336	340	340
Total resources expended		<u>93,163</u>	<u>96,275</u>	<u>189,438</u>	<u>80,025</u>	<u>134,695</u>
Net income for the year/ Net movement in funds		12,399	31,434	43,833	8	46,398
Fund balances at 1 October 2020		71,930	3,544	75,474	3,536	29,076
Fund balances at 30 September 2021		<u>84,329</u>	<u>34,978</u>	<u>119,307</u>	<u>3,544</u>	<u>75,474</u>

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

All income and expenditure derive from continuing activities.

HOMELESS SUPPORT PROJECT

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		33,247		18,266
Current assets					
Debtors	10	1,037		1,086	
Cash at bank and in hand		88,491		59,677	
		<u>89,528</u>		<u>60,763</u>	
Creditors: amounts falling due within one year	11	<u>(3,468)</u>		<u>(3,555)</u>	
Net current assets			86,060		57,208
Total assets less current liabilities			<u>119,307</u>		<u>75,474</u>
Income funds					
Restricted funds			34,978		3,544
Unrestricted funds			84,329		71,930
			<u>119,307</u>		<u>75,474</u>

The financial statements were approved by the Trustees on 25 April 2022

P Bibby

P Bibby (Apr 26, 2022 15:43 GMT+1)

P Bibby
Trustee

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

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

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

1.2 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.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is 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 the 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.

1.4 Tangible fixed assets

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

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

Fixtures and fittings	25% per annum on a straightline basis
Motor vehicles	25% per annum on a reducing balance basis

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

1.5 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.

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

1.6 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.

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.7 Taxation

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

1.8 Employee benefits

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

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

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	56,927	48,325	105,252	103,429	5,102	108,531
Government grants receivable	48,635	31,384	80,019	22,986	7,051	30,037
	<u>105,562</u>	<u>79,709</u>	<u>185,271</u>	<u>126,415</u>	<u>12,153</u>	<u>138,568</u>

3 Other trading activities

	Restricted funds	Restricted funds
	2021	2020
	£	£
Trading activity income: other	<u>48,000</u>	<u>42,525</u>

4 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
<u>Trading costs</u>						
Operating charity shops	6,871	321	7,192	2,734	120	2,854
	<u>6,871</u>	<u>321</u>	<u>7,192</u>	<u>2,734</u>	<u>120</u>	<u>2,854</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	77,595	61,339
Depreciation and impairment	8,508	3,993
Catering costs	11,949	6,241
Advertising	294	69
Hire of plant and machinery	2,107	2,107
Travel costs	14,491	11,013
Insurance	1,872	747
Security	1,791	3,373
Repairs and renewals	8,469	5,423
Loss on disposal of tangible fixed assets	1,198	-
Light and heat	7,614	5,087
Rates and water	1,770	1,134
Telephone	808	610
Postage and stationery	700	862
Sundries	3,914	3,257
Rent payable	30,118	18,403
Training courses	120	15
Accountancy and legal expenses	8,592	7,828
	<u>181,910</u>	<u>131,501</u>
	<u>181,910</u>	<u>131,501</u>
Analysis by fund		
Unrestricted funds	85,956	76,951
Restricted funds	95,954	54,550
	<u>181,910</u>	<u>131,501</u>

6 Trustees

During the year ended 30 September 2021 Marie Henshaw received remuneration from the charity amounting to £15,069 (2020: £17,160) in the form of wages processed through the payroll.

7 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>5</u>	<u>5</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

7	Employees	(Continued)	
	Employment costs	2021	2020
		£	£
	Wages and salaries	77,595	61,339
		<u>77,595</u>	<u>61,339</u>

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

8	Other	Unrestricted funds	Unrestricted funds
		2021	2020
	Financing costs	336	340
		<u>336</u>	<u>340</u>

9	Tangible fixed assets	Fixtures and Motor vehicles fittings	Total
		£	£
	Cost		
	At 1 October 2020	10,032	14,000
	Additions	15,287	14,000
	Disposals	-	(6,600)
	At 30 September 2021	<u>25,319</u>	<u>21,400</u>
	Depreciation and impairment		
	At 1 October 2020	2,832	2,934
	Depreciation charged in the year	4,463	4,045
	Eliminated in respect of disposals	-	(802)
	At 30 September 2021	<u>7,295</u>	<u>6,177</u>
	Carrying amount		
	At 30 September 2021	<u>18,024</u>	<u>15,223</u>
	At 30 September 2020	<u>7,200</u>	<u>11,066</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

10 Debtors		2021	2020
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		1,037	1,086
		<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year		2021	2020
		£	£
Other taxation and social security		468	555
Accruals and deferred income		3,000	3,000
		<u> </u>	<u> </u>
		<u>3,468</u>	<u>3,555</u>

12 Analysis of net assets between funds						
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 30 September 2021 are represented by:						
Tangible assets	33,247	-	33,247	18,266	-	18,266
Current assets/ (liabilities)	86,060	-	86,060	57,208	-	57,208
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>119,307</u>	<u>-</u>	<u>119,307</u>	<u>75,474</u>	<u>-</u>	<u>75,474</u>

13 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	35,300	14,559
Between two and five years	79,125	15,625
	<u> </u>	<u> </u>
	<u>114,425</u>	<u>30,184</u>

14 Related party transactions

During the year a total of £3,779 (2020: £5,988) was paid to Mr D Musgrove, a trustee of the charity, in relation to commission earned on successful funding bids. No other trustee received remuneration or expenses during the year.

HOMELESS SUPPORT PROJECT

England & Wales - Charity number 1169351

Accounts

Charity Registration No. 1169351

**HOMELESS SUPPORT PROJECT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

HOMELESS SUPPORT PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Bibby R Short D Musgrove M Henshaw N Taylor B Palfreyman	(Appointed 5 June 2020)
Charity number	1169351	
Principal address	19-23 Charles Street Leigh WN7 1DB	
Independent examiner	Christopher Moss BSc F.C.A. Jackson Stephen LLP James House, Stonecross Business Park Yew Tree Way Warrington Cheshire WA3 3JD	

HOMELESS SUPPORT PROJECT

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

HOMELESS SUPPORT PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees presents its report and financial statements for the year ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 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

The charity aims to provide food, advice and support to anyone who is homeless, needy or destitute.

The charity provides two hot meals per day, which are free to anyone that needs them. We offer support and signposting to the service user. We also run a veterinary service free to service users with pets. Recently we have started an independent foodbank for anyone struggling to access other means of food.

The charity works with local hostels and Wigan council to provide accommodation to those that are homeless.

The charity has taken into account the guidance issued by the Charities Commission regarding public benefit and has reviewed the progress at all trustees meetings.

Achievements and performance

The charitable aim on the Homeless Support Project is the relief of poverty through the provision of support, food and shelter. During the period to 30 September 2020 the charity has provided approximately 50 to 100 meals every day to anybody requiring them. The charity also provided meals on Christmas Day.

Financial review

A small amount of reserves are held for urgent and unforeseeable costs that may occur.

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

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a CIO (Charitable Incorporated Organisation) as defined by the Companies Act 2006.

The members of the trustees who served during the year and up to the date of signature of the financial statements were:

P Bibby

R Short

D Musgrove

M Henshaw

N Taylor

B Palfreyman

(Appointed 5 June 2020)

The charity selects its trustees on the basis of their expertise and the time they are able to commit to the charitable aims.

Funds held as custodian trustee

No funds are held as custodian for others.

HOMELESS SUPPORT PROJECT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees' report was approved by the Trustees.

Paul Bibby

Paul Bibby (Apr 20, 2021 10:37 GMT+1)

P Bibby

Dated: 19 April 2021

HOMELESS SUPPORT PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOMELESS SUPPORT PROJECT

I report to the trustees on my examination of the financial statements of Homeless Support Project (the charity) for the year ended 30 September 2020.

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

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.



Christopher Moss BSc F.C.A.

Jackson Stephen LLP
James House, Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD

Dated: Apr 20, 2021

HOMELESS SUPPORT PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income from:</u>							
Donations and legacies	3	126,415	12,153	138,568	81,510	10,000	91,510
Other trading activities	4	-	42,525	42,525	-	43,487	43,487
Total income		<u>126,415</u>	<u>54,678</u>	<u>181,093</u>	<u>81,510</u>	<u>53,487</u>	<u>134,997</u>
<u>Expenditure on:</u>							
Raising funds	5	2,734	120	2,854	854	-	854
Charitable activities	6	76,951	54,550	131,501	70,397	53,487	123,884
Other	9	340	-	340	671	-	671
Total resources expended		<u>80,025</u>	<u>54,670</u>	<u>134,695</u>	<u>71,922</u>	<u>53,487</u>	<u>125,409</u>
Net income for the year/ Net movement in funds		46,390	8	46,398	9,588	-	9,588
Fund balances at 1 October 2019		<u>25,540</u>	<u>3,536</u>	<u>29,076</u>	<u>15,953</u>	<u>3,536</u>	<u>19,489</u>
Fund balances at 30 September 2020		<u><u>71,930</u></u>	<u><u>3,544</u></u>	<u><u>75,474</u></u>	<u><u>25,541</u></u>	<u><u>3,536</u></u>	<u><u>29,077</u></u>

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

All income and expenditure derive from continuing activities.

HOMELESS SUPPORT PROJECT

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		18,266		11,442
Current assets					
Debtors	11	1,086		-	
Cash at bank and in hand		59,677		24,451	
		<u>60,763</u>		<u>24,451</u>	
Creditors: amounts falling due within one year	13	<u>(3,555)</u>		<u>(6,816)</u>	
Net current assets			57,208		17,635
Total assets less current liabilities			<u>75,474</u>		<u>29,077</u>
Income funds					
Restricted funds			3,544		3,536
Unrestricted funds			71,930		25,541
			<u>75,474</u>		<u>29,077</u>

The financial statements were approved by the Trustees on 19 April 2021


Paul Bibby (Apr 20, 2021 10:37 GMT+1)

P Bibby
Trustee

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

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

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

1.2 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.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is 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 the 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.

1.4 Tangible fixed assets

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

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

Fixtures and fittings	25% per annum on a straightline basis
Motor vehicles	25% per annum on a reducing balance basis

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.

1.5 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.

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

1.6 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.

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.7 Taxation

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

1.8 Employee benefits

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

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

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	103,429	5,102	108,531	81,510	10,000	91,510
Government grants receivable	22,986	7,051	30,037	-	-	-
	<u>126,415</u>	<u>12,153</u>	<u>138,568</u>	<u>81,510</u>	<u>10,000</u>	<u>91,510</u>

4 Other trading activities

	Restricted funds	Restricted funds
	2020	2019
	£	£
Trading activity income: other	<u>42,525</u>	<u>43,487</u>

5 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020	2020	2020	2019
	£	£	£	£
<u>Trading costs</u>				
Operating charity shops	2,734	120	2,854	854
	<u>2,734</u>	<u>120</u>	<u>2,854</u>	<u>854</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

6 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	61,339	53,419
Depreciation and impairment	3,993	1,773
Catering costs	6,241	4,340
Advertising	69	905
Hire of plant and machinery	2,107	2,459
Travel costs	11,013	6,429
Insurance	747	-
Security	3,373	-
Repairs and renewals	5,423	8,356
Loss on disposal of tangible fixed assets	-	824
Light and heat	5,087	3,218
Rates and water	1,134	1,160
Telephone	610	646
Postage and stationery	862	995
Sundries	3,257	2,685
Rent payable	18,403	18,993
Training courses	15	10,052
Accountancy and legal expenses	7,828	7,630
	<u>131,501</u>	<u>123,884</u>
	<u>131,501</u>	<u>123,884</u>
Analysis by fund		
Unrestricted funds	76,951	70,397
Restricted funds	54,550	53,487
	<u>131,501</u>	<u>123,884</u>

7 Trustees

During the year ended 30 September 2020 Marie Henshaw received remuneration from the charity amounting to £17,160 in the form of wages processed through the payroll.

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	5	5
	<u>5</u>	<u>5</u>
Employment costs	2020	2019
	£	£
Wages and salaries	61,339	53,419
	<u>61,339</u>	<u>53,419</u>

No employees received emoluments in excess of £60,000.

9 Other

	Unrestricted funds	Unrestricted funds
	2020	2019
Financing costs	340	671
	<u>340</u>	<u>671</u>
	<u>340</u>	<u>671</u>

10 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 October 2019	5,815	7,400	13,215
Additions	4,217	6,600	10,817
	<u>10,032</u>	<u>14,000</u>	<u>24,032</u>
At 30 September 2020	10,032	14,000	24,032
	<u>10,032</u>	<u>14,000</u>	<u>24,032</u>
Depreciation and impairment			
At 1 October 2019	694	1,079	1,773
Depreciation charged in the year	2,138	1,855	3,993
	<u>2,832</u>	<u>2,934</u>	<u>5,766</u>
At 30 September 2020	2,832	2,934	5,766
	<u>2,832</u>	<u>2,934</u>	<u>5,766</u>
Carrying amount			
At 30 September 2020	7,200	11,066	18,266
	<u>7,200</u>	<u>11,066</u>	<u>18,266</u>
At 30 September 2019	5,121	6,321	11,442
	<u>5,121</u>	<u>6,321</u>	<u>11,442</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Prepayments and accrued income	1,086	-
	<u>1,086</u>	<u>-</u>

12 Loans and overdrafts

	2020 £	2019 £
Bank loans	-	4,517
	<u>-</u>	<u>4,517</u>
Payable within one year	-	4,517
	<u>-</u>	<u>4,517</u>

13 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Bank loans	12	-	4,517
Other taxation and social security		555	299
Accruals and deferred income		3,000	2,000
		<u>3,555</u>	<u>6,816</u>

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 30 September 2020 are represented by:						
Tangible assets	18,266	-	18,266	11,442	-	11,442
Current assets/ (liabilities)	57,208	-	57,208	17,635	-	17,635
	<u>75,474</u>	<u>-</u>	<u>75,474</u>	<u>29,077</u>	<u>-</u>	<u>29,077</u>

HOMELESS SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	14,559	2,059
Between two and five years	15,625	-
	<u>30,184</u>	<u>2,059</u>

16 Related party transactions

During the year a total of £5,988 (2019: £3,994) was paid to Mr D Musgrove, a trustee of the charity, in relation to commission earned on successful funding bids.