

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)
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Charity number	1169351
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Principal address	19-23 Charles Street Leigh Lancashire WN7 1DB
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Independent examiner	Christopher Moss BSc F.C.A. Jackson Stephen LLP James House, Stonecross Business Park Yew Tree Way Warrington Cheshire WA3 3JD
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HOMELESS SUPPORT PROJECT

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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).

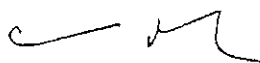
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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		(31,612)	16,134	(15,478)	12,399	31,434	43,833
Fund balances at 1 October 2021		84,329	34,978	119,307	71,930	3,544	75,474
Fund balances at 30 September 2022		<u>52,717</u>	<u>51,112</u>	<u>103,829</u>	<u>84,329</u>	<u>34,978</u>	<u>119,307</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	
		66,229		89,528	
Creditors: amounts falling due within one year	11	(3,618)		(3,468)	
Net current assets			62,611		86,060
Total assets less current liabilities			103,829		119,307
Income funds					
Restricted funds	12		51,112		34,978
Unrestricted funds			52,717		84,329
			103,829		119,307

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 2022 £	Charitable Income 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>