

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

				Total Funds Year Ended 30 September 2023 £	Total Funds Year Ended 30 September 2022 £
Further Details		Unrestricted Funds £	Restricted Funds £		
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.

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>115,924</u>	<u>103,829</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>115,924</u>	<u>103,829</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	27,783	(2,538)
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	(9,707)	(20,525)
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	83,504	65,428

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
	£	£	£	£
Donations	8,022	-	8,022	127,989
Gift Aid	1,058	-	1,058	-
	9,080	-	9,080	127,989

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
	76,234	51,755	127,989

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	-
	25,145	138,627	163,772	69,732

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
	61,627	8,105	69,732

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	-
	73,928	-	73,928	-

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 September 2022	Year Ended 30 September 2022	Year Ended 30 September 2022
	£	£	£
Shop Takings	-	-	-
	-	-	-

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	58,810	14,000	72,810
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	30,602	7,437	38,039
NET BOOK VALUE			
At 30 September 2023	28,208	6,563	34,771
At 30 September 2022	32,467	8,751	41,218

12. Analysis of debtors

	2023	2022
	£	£
Debtors	-	-
Prepayments	745	801
	745	801

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	-	-
	3,096	3,618

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	-

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
	34,978	121,180	(89,852)	(15,194)	51,112

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)