

# **HOMELESS SUPPORT PROJECT**

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

Registered Charity No. 1169351

# HOMELESS SUPPORT PROJECT

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## HOMELESS SUPPORT PROJECT

### **Report of the Trustees for the year ended 30<sup>th</sup> 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 exceeds inflation.





## HOMELESS SUPPORT PROJECT

### Reserves policy and going concern

The balance held in unrestricted reserves at 30<sup>th</sup> September 2024 was £78,998 of which £69,317 are free 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 13<sup>th</sup> 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 30<sup>th</sup> 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: 13<sup>th</sup> July 2025

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

## HOMELESS SUPPORT PROJECT

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

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

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.

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## BALANCE SHEET AS AT 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(11)	18,129	34,771
Total fixed assets		<u>18,129</u>	<u>34,771</u>
<b>Current assets:</b>			
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>
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		<u>98,525</u>	<u>115,924</u>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	19,527	9,398
Unrestricted income funds	(15)	78,998	106,526
<b>Total charity funds</b>		<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.

## 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)
<b>Net cash used in operating activities</b>	<b>(652)</b>	<b>27,783</b>
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	-	(9,707)
Disposal of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>(9,707)</b>
Increase/(decrease) in cash and cash equivalents during the year	(652)	18,076
Cash and cash equivalents brought forward	83,504	65,428
<b>Cash and cash equivalents carried forward</b>	<b>82,852</b>	<b>83,504</b>



## 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 September 2024	Year Ended 30 September 2024	Year Ended 30 September 2024	Year Ended 30 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 September 2023	Year Ended 30 September 2023	Year Ended 30 September 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 £
<b>Expenditure on raising funds:</b>			
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>
<b>Expenditure on charitable activities:</b>			
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	58,810	14,000	72,810
<b>Depreciation</b>			
At 1 October 2023	30,602	7,437	38,039
Charge for Year	14,509	2,133	16,642
At 30 September 2024	45,111	9,570	54,681
<b>NET BOOK VALUE</b>			
At 30 September 2024	13,699	4,430	18,129
At 30 September 2023	28,208	6,563	34,771

**12. Analysis of debtors**

	2024	2023
	£	£
Debtors	-	-
Prepayments	1,063	745
	1,063	745

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	-	-
	3,519	3,096

**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	-

## 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
	106,526	123,119	(144,465)	(6,182)	78,998

## 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
	52,717	108,153	(54,344)	-	106,526

## 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
	9,398	105,912	(101,965)	6,182	19,527



## 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)	-	-
	51,112	138,627	(180,341)	-	9,398

## 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)
<b>Total</b>	<b>78,998</b>	<b>-</b>	<b>19,527</b>	<b>98,525</b>

## 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)
<b>Total</b>	<b>52,717</b>	<b>-</b>	<b>9,398</b>	<b>115,924</b>

## 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

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## Traditional Income and Expenditure Account

	30 September 2024 £	30 September 2023 £
<b>Income</b>		
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	9,981	-
Wigan MBC	10,410	14,450
DFE	-	3,000
Shop Takings	80,757	73,928
<b>Total Income</b>	<b>229,031</b>	<b>246,780</b>
<b>Expenditure</b>		
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	3,835
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
<b>Total Expenditure</b>	<b>246,430</b>	<b>234,685</b>
<b>Surplus/(deficit for year)</b>	<b>(17,399)</b>	<b>12,095</b>