

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2023
for
The 3 Pillars - Feeding The Homeless

Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

The 3 Pillars - Feeding The Homeless

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for the year ended 31st December 2023**

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The 3 Pillars - Feeding The Homeless

Report of the Trustees **for the year ended 31st December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and principal activities of the charity are to feed homeless people and supply them with tents, sleeping bags, clothes and toiletries. The charity also works with other agencies to secure accommodation for homeless people and assist with integrating them back into work and society.

Public benefit

The trustees believe that they have met the Charity Commission's public benefit criteria.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Periodically each week volunteers hand out food and supplies to homeless people. Initially around forty people per night were helped, but this has now grown to around one hundred people per night.

FINANCIAL REVIEW

Reserves policy

The trustees' reserves policy is to ensure there are adequate resources available to continue the charitable activities of the organisation. To this end the trustees have managed the reserves prudently and have a balance of £81,950 at the period end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

New trustees are recruited by the existing trustees based on their knowledge, experience and understanding of the Charity's needs.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173518

Principal address

Innisfree
18 Church Close
Great Stukeley
Huntingdon
Cambridgeshire
PE28 4AP

Trustees

G T Dempsey
M J Pescod
J F Clarke
A A Day
M W Upex
V J Tindale

Independent Examiner

Paul Sparks
Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The 3 Pillars - Feeding The Homeless

Report of the Trustees **for the year ended 31st December 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19th March 2024 and signed on its behalf by:

G T Dempsey - Trustee

**Independent Examiner's Report to the Trustees of
The 3 Pillars - Feeding The Homeless**

Independent examiner's report to the trustees of The 3 Pillars - Feeding The Homeless

I report to the charity trustees on my examination of the accounts of The 3 Pillars - Feeding The Homeless (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Sparks

Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

19th March 2024

The 3 Pillars - Feeding The Homeless

Statement of Financial Activities
for the year ended 31st December 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		85,991	96,916
Investment income	2	127	3
Total		86,118	96,919
EXPENDITURE ON			
Charitable activities			
Charitable activities		96,558	71,481
NET INCOME/(EXPENDITURE)		(10,440)	25,438
RECONCILIATION OF FUNDS			
Total funds brought forward		81,950	56,512
TOTAL FUNDS CARRIED FORWARD		71,510	81,950

The notes form part of these financial statements

The 3 Pillars - Feeding The Homeless

Balance Sheet
31st December 2023

		2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	58,469	73,122
CURRENT ASSETS			
Cash at bank and in hand	6	13,041	8,828
NET CURRENT ASSETS		13,041	8,828
TOTAL ASSETS LESS CURRENT LIABILITIES		71,510	81,950
NET ASSETS		71,510	81,950
FUNDS	7		
Unrestricted funds		71,510	81,950
TOTAL FUNDS		71,510	81,950

The financial statements were approved by the Board of Trustees and authorised for issue on 19th March 2024 and were signed on its behalf by:

G T Dempsey - Trustee

The 3 Pillars - Feeding The Homeless

Notes to the Financial Statements **for the year ended 31st December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in pounds sterling (£).

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	127	3

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

The 3 Pillars - Feeding The Homeless

Notes to the Financial Statements - continued
for the year ended 31st December 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	96,916
Investment income	3
Total	<u>96,919</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>71,481</u>
NET INCOME	25,438
RECONCILIATION OF FUNDS	
Total funds brought forward	56,512
TOTAL FUNDS CARRIED FORWARD	<u><u>81,950</u></u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st January 2023 and 31st December 2023	<u>15,273</u>	<u>114,365</u>	<u>129,638</u>
DEPRECIATION			
At 1st January 2023	7,384	49,132	56,516
Charge for year	<u>1,347</u>	<u>13,306</u>	<u>14,653</u>
At 31st December 2023	<u>8,731</u>	<u>62,438</u>	<u>71,169</u>
NET BOOK VALUE			
At 31st December 2023	<u>6,542</u>	<u>51,927</u>	<u>58,469</u>
At 31st December 2022	<u><u>7,889</u></u>	<u><u>65,233</u></u>	<u><u>73,122</u></u>

6. CASH AT BANK AND IN HAND

	2023	2022
	Total funds £	Total funds £
Cash in hand	1,095	100
Bank current account	946	8,225
Barclays Premium account	<u>11,000</u>	<u>503</u>
Total	<u><u>13,041</u></u>	<u><u>8,828</u></u>

The 3 Pillars - Feeding The Homeless

Notes to the Financial Statements - continued
for the year ended 31st December 2023

6. CASH AT BANK AND IN HAND - continued

	Bank £	Cash £	Total £
Balance as at 31st December 2022	8,728	100	8,828
Net increase during period	3,218	995	4,213
	<hr/>	<hr/>	<hr/>
Balance as at 31st December 2023	11,946	1,095	13,041
	<hr/>	<hr/>	<hr/>

7. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	81,950	(10,440)	71,510
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	81,950	(10,440)	71,510
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,118	(96,558)	(10,440)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	86,118	(96,558)	(10,440)
	<hr/>	<hr/>	<hr/>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	56,512	25,438	81,950
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	56,512	25,438	81,950
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,919	(71,481)	25,438
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	96,919	(71,481)	25,438
	<hr/>	<hr/>	<hr/>

The 3 Pillars - Feeding The Homeless

Notes to the Financial Statements - continued
for the year ended 31st December 2023

7. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	56,512	14,998	71,510
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>56,512</u>	<u>14,998</u>	<u>71,510</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,037	(168,039)	14,998
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>183,037</u>	<u>(168,039)</u>	<u>14,998</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023 or 31st December 2022.

The 3 Pillars - Feeding The Homeless

Detailed Statement of Financial Activities for the year ended 31st December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	82,991	95,416
Grants	3,000	1,500
	85,991	96,916
Investment income		
Deposit account interest	127	3
Total incoming resources	86,118	96,919
EXPENDITURE		
Charitable activities		
Insurance	788	1,386
Postage and stationery	79	10
Sundries	552	115
Food and supplies	49,984	26,104
Motor expenses	20,747	14,727
Homing Costs	8,485	8,886
Repairs	611	-
Internet	209	375
Subscriptions	-	1
Training	70	-
Fixtures and fittings	1,347	1,796
Motor vehicles	13,306	17,745
	96,178	71,145
Support costs		
Governance costs		
Accountancy and legal fees	380	336
Total resources expended	96,558	71,481
Net (expenditure)/income	(10,440)	25,438