

Room at the Inn

England & Wales · Charity number 1176629

Details

Other names	ROOM AT THE INN AND THE 'Y' PROJECT, ROOM AT THE INN AND THE Y PROJECT
Status	Registered
Legal form	CIO
Registered	2018-01-11
Register	View on the Charity Commission register

Contact

Address	17 Winnmarleigh Street Warrington WA1 1NB
Phone	01925632771
Email	info@roomattheinn.org.uk
Website	https://www.roomattheinn.org.uk/

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WHO ARE HOMELESS, IN THREAT OF HOMELESSNESS OR OTHERWISE MARGINALISED IN WARRINGTON FOR THE PUBLIC BENEFIT BY PROVIDING EMERGENCY ACCOMMODATION, DAYTIME SERVICES AND INFORMATION, SUPPORT AND ACTIVITIES TO ENABLE THEM TO LEAD MORE SETTLED LIVES.WE DEFINE OTHERWISE MARGINALISED AS INDIVIDUALS WHO MAY HAVE A RESIDENCE WHO HAVE NO SUPPORT NETWORK, LACK IN CONFIDENCE OR OTHERWISE MIGHT NOT ACCESS SERVICES UNSUPPORTED. THIS INCLUDES INDIVIDUALS WITH MENTAL HEALTH DIFFICULTIES, ALCOHOL ISSUES, CARE LEAVERS AND REFUGEES.

Activities: To relieve the needs of people who are homeless, in threat of homelessness or otherwise marginalised in Warrington for the public benefit by providing emergency accommodation, daytime services and information, support and activities to enable them to lead more settled lives.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£775,151	£683,453	£173,033	17
2023-12-31	£514,105	£503,371	£81,335	17
2022-12-31	£448,948	£495,285	-	-
2021-12-31	£412,644	£451,631	-	-
2020-12-31	£376,431	£295,931	-	-

Trustees

Name	Role	Appointed
Alison Duckworth	Chair	2023-04-04
Andrew Grundy		2022-09-08
Debbie Knowles		2026-01-05
Fiona Louise Whitfield		2023-11-28
Louise Higginson		2023-05-23
Lynne Griffith		2023-11-28
dr Rachel Blake		2023-11-28
rev PAMELA LOVATT N/a		2018-01-11

Room at the Inn

England & Wales - Charity number 1176629

Accounts

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2024
for
Room at the Inn**

Room at the Inn

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Room at the Inn

Chair's Foreword for the Year Ended 31 December 2024

I would like to take this opportunity to thank everyone involved with Room at the Inn - our staff, volunteers, trustees, donors, and partners - for their unwavering commitment and support. The work we do would not be possible without your dedication to helping some of the most vulnerable members of our community.

This year we have made important progress in strengthening the charity's future. We have improved our governance, refined our strategy, and developed our leadership. A key milestone has been the appointment of our first Chief Executive, who has begun to lay the foundations for stronger processes, more effective service delivery, and a more responsive approach to the changing needs of those we support.

Thanks to the commitment of everyone involved, we have provided **6,108 overnight beds** to people in crisis and supported **162 daytime service users**, many of whom attend regularly. These numbers reflect not only the scale of need but also the importance of our work. We have continued to adapt our services to respond to the increasing pressures faced by those experiencing homelessness, working closely with Warrington Borough Council and local partners to ensure we remain a vital part of the community safety net.

We also pause to remember those we have sadly lost this year. Their stories remind us why our mission is so critical and reinforce our determination to provide timely, compassionate, and practical support that offers hope and dignity.

As we look ahead, our mission remains clear: to create a future where everyone has a safe place to call home and access to the support they need to thrive. With the continued commitment of our team, volunteers, trustees, partners, and supporters, I am confident we can turn that vision into reality.

Thank you to everyone who has played a part in our journey over the past year. Every contribution - no matter how big or small - makes a real difference.

A handwritten signature in black ink, appearing to read 'Alison Duckworth', with a stylized, flowing script.

Ms Alison Duckworth,
Chair and Trustee

Room at the Inn
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 purposes of the charity are to relieve the needs of people who are homeless, in threat of homelessness or otherwise marginalised in Warrington for the public benefit by providing emergency accommodation, daytime services and information, support and activities to enable them to lead more settled lives.

We define otherwise marginalised as individuals who may have a residence who have no support network, lack in confidence or otherwise might not access services unsupported. This includes individuals with mental health difficulties, alcohol issues, care leavers and refugees.

Significant activities

The charity is a user-led organisation providing a range of services which aims to enable people, who are experiencing homelessness, live sustained independent lives.

The charity provides a 22-bed accommodation unit at its Museum Street location and opens during the day at its Winmarleigh Street location, providing meals, information and advice to individuals requiring assistance. The Winmarleigh Street site also provides emergency accommodation, 365 nights / year for up to 30 rough sleepers.

Public benefit

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

Volunteers are an important part of the delivery of our work, without volunteers, we would struggle to meet the daily needs required and our shop at Hatter's Row is fully staffed by volunteers so without their kind support we wouldn't be able to maintain this important fundraising and engagement activity. We have approximately 15 volunteers, who are over 18, and offer their time daily, some offering an hour, whilst others offering more time. Volunteer tasks are many and varied and contribute greatly to the work we do at Room at the Inn and we thank all our volunteers for their dedication and support.

Supporters

In addition, we would like to thank all our supporters who volunteer their time to raise funds for us, both individuals and organisations and those that bring donations of items that we appeal for, such as food and clothing. This is another vital way that the local community supports the work we do and the people that we serve.

Room at the Inn

Report of the Trustees for the Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Review of Developments:

Room at the Inn continues to provide the following range of services:

- Advice and Information
- Healthy home-cooked food
- Laundry services
- Shower and toilet facilities
- Drug and Alcohol support
- Volunteering - developing people from the community to help others within the community.
- Foodbank
- Accommodation - providing 22 beds
- Overnight temporary accommodation in Winmarleigh street during winter months - providing up to 30 beds
- Health Project, registers people with a Doctor, Dentist
- Health Awareness program to promote better health and wellbeing.

We helped people to navigate their way through ongoing welfare reforms, claim their full and correct entitlement to benefits, and access to Housing Services as well as accessing relevant support services, helping minimise poverty and isolation and help people to live full and active lives.

FINANCIAL REVIEW

Principal funding sources

We acknowledge the importance of our partnerships with public bodies such as Warrington Borough Council, (in accordance with service level agreements and contracts).

In the last year, we have also continued to benefit from financial support from the Steve Morgan Foundation.

Donations and support from the people and organisations in the local community, as well as the efforts of staff and volunteers to arrange fundraising events, are very much appreciated, and although this has been more challenging we have still had both one-off and regular donations.

Investment policy and objectives

The funds of the charity are held in a bank account.

Reserves policy

The trustees recognise the need to have reserves to allow for unplanned expenditure, cash flow and necessary continuation if funding is not forthcoming. The charity aims to hold the equivalent of at least four months typical expenditure as an unrestricted reserve. The closing reserves amounted to £173,033 (2023: £81,335).

Going concern

The charity is largely funded from Warrington Borough Council and other public bodies in connection to the 22 bedroom accommodation and the Winmarleigh Street Night hub. The other services provided by the charity are wholly dependent on donations from the public, ecumenical organisations, the business community and local community groups. The board of trustees are grateful for this support and will continue to work with all donors to maintain funding levels for the charity.

The board of trustees have one secured grant: Warrington Borough Council funding which has continued throughout 2025.

The board of trustees continually monitor the financial position of the charity and consider that the charity is a going concern.

Room at the Inn

Report of the Trustees for the Year Ended 31 December 2024

FUTURE PLANS

Following positive additions to the Board, before and after the period end, the trustees intend to maintain and improve arrangements for good governance through the recruitment of additional trustees, with relevant skills, knowledge and experience.

Winmarleigh Street focuses on providing valuable day services that have adapted to the challenges of recent years and the ever changing world we are living in. Winmarleigh Street also provides emergency night hub accommodation for up to 30 rough sleepers.

Our Museum Street accommodation unit is very busy and providing a vital facility for those experiencing homelessness. We intend to develop the outside facilities there to enable the garden area to be enjoyed by residents.

Our future plans include embedding a Chief Executive Officer (CEO) to run the business in its entirety on behalf of the board of trustees. This will facilitate a more stable, secure and sustainable charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable incorporated organisation which is governed by the Foundation document adopted on 11th January 2018. The Charity is incorporated in the UK.

Recruitment and appointment of new trustees

Apart from the first trustees, every trustee must be appointed by a resolution passed at a properly contend meeting of the board. An application form is provided with references checked.

In selecting individuals for appointment as charity trustees, the board must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The charity trustees shall manage the affairs of the charity and may for that purpose, exercise all the powers of the charity.

There must be at least 3 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

The maximum number of charity trustees is 10, the charity trustees may not appoint any charity trustees if as a result the number of charity trustees would exceed the maximum.

Decision making

No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is two trustees, or the number nearest to one third of the total number of charity trustees, whichever is greater, or such larger number as the charity trustees may decide from time to time.

Induction and training of new trustees

The board will make available to each new charity trustee, on or before their appointment:

- a copy of the current version of the constitution, and
- a copy of the charities latest Trustees' Annual Report and statement of accounts.

Key management remuneration

The trustees do not receive remuneration and are reimbursed for expenses where necessary.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Room at the Inn

Report of the Trustees for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176629

Principal address

17 Winmarleigh Street
Warrington
Cheshire
WA1 1NB

Trustees

Rev P Lovatt
Mrs S Miller Treasurer
A Grundy
Mrs L Higginson
Ms A Duckworth Chairperson
Dr R Blake
Mrs F Whitfield
Miss L Griffith

Auditors

Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

AUDITORS

A resolution proposing the reappointment of Voisey & Co LLP will be proposed at the following Annual General Meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 and The Charity (Accounts and Reports) Regulations 2008. 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.

Room at the Inn

**Report of the Trustees
for the Year Ended 31 December 2024**

Approved by order of the board of trustees on 7 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A Duckworth', with a small dot at the end.

Ms A Duckworth - Trustee

Report of the Independent Auditors to the Trustees of Room at the Inn

Opinion

We have audited the financial statements of Room at the Inn (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Room at the Inn

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- 1 - We enquired of management and those charged with governance about actual and potential litigation and claims, including review of relevant nominal ledger accounts.
- 2 - We obtained an understanding of laws, regulations and guidance that affect the Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, health and safety legislation and employment legislation.
- 3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations. We also reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations.
- 4 - We reviewed the Company's financial statement disclosures and agreed to supporting documentation to assess compliance with the applicable laws and regulations discussed above.
- 5 - We gained an understanding of the controls that management have in place to prevent and detect fraud. We enquired of management about any incidences of fraud that had taken place during the accounting period.
- 6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.
- 7 - In addressing the risk of fraud due to management override of controls, we performed testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- 8 - We also challenge management assumptions with regard to accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Room at the Inn**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

7 October 2025

Room at the Inn

**Statement of Financial Activities
for the Year Ended 31 December 2024**

		Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	451,521	600	452,121	213,929
Charitable activities	3				
General		283,030	-	283,030	280,176
National Lottery		-	20,000	20,000	-
Steve Morgan Foundation					
		-	20,000	20,000	20,000
Total		<u>734,551</u>	<u>40,600</u>	<u>775,151</u>	<u>514,105</u>
EXPENDITURE ON					
Raising funds	4	1,532	-	1,532	968
Charitable activities	5				
General		661,321	-	661,321	474,607
National Lottery		-	-	-	7,004
Wodac/Fareshare		-	-	-	402
Garden Project		-	-	-	390
Steve Morgan Foundation					
		-	20,000	20,000	20,000
Crest		-	600	600	-
Total		<u>662,853</u>	<u>20,600</u>	<u>683,453</u>	<u>503,371</u>
NET INCOME		71,698	20,000	91,698	10,734
Transfers between funds	14	688	(688)	-	-
Net movement in funds		72,386	19,312	91,698	10,734
RECONCILIATION OF FUNDS					
Total funds brought forward		80,647	688	81,335	70,601
TOTAL FUNDS CARRIED FORWARD		<u>153,033</u>	<u>20,000</u>	<u>173,033</u>	<u>81,335</u>

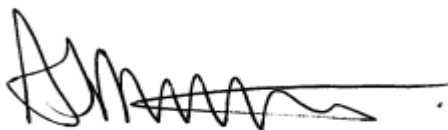
The notes form part of these financial statements

Room at the Inn

Balance Sheet 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	11	515	-	515	94
CURRENT ASSETS					
Debtors	12	45,461	-	45,461	23,672
Cash at bank and in hand		127,105	20,000	147,105	89,294
		<u>172,566</u>	<u>20,000</u>	<u>192,566</u>	<u>112,966</u>
CREDITORS					
Amounts falling due within one year	13	(20,048)	-	(20,048)	(31,725)
NET CURRENT ASSETS		<u>152,518</u>	<u>20,000</u>	<u>172,518</u>	<u>81,241</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>153,033</u>	<u>20,000</u>	<u>173,033</u>	<u>81,335</u>
NET ASSETS		<u>153,033</u>	<u>20,000</u>	<u>173,033</u>	<u>81,335</u>
FUNDS	14				
Unrestricted funds				153,033	80,647
Restricted funds				20,000	688
TOTAL FUNDS				<u>173,033</u>	<u>81,335</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 October 2025 and were signed on its behalf by:



A Duckworth - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

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.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

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

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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. funds, it is probable that the income will be received and the amount can be measured reliably.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES - continued

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.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

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	- 33% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position 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 net asset and settle the liability simultaneously.

Basic financial assets

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

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 costs 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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

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 company 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.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	52,255	59,780
Overnight fees	60,624	34,686
Management Fee	339,242	119,463
	<u>452,121</u>	<u>213,929</u>

Room at the Inn

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

3. INCOME FROM CHARITABLE ACTIVITIES

		31.12.24	31.12.23
	Activity	£	£
Grants	General	283,030	280,176
Grants	National Lottery	20,000	-
	Steve Morgan Foundation		
Grants		20,000	20,000
		<u>323,030</u>	<u>300,176</u>

Grants received, included in the above, are as follows:

		31.12.24	31.12.23
		£	£
Warrington Borough Council		283,030	280,176
Steve Morgan Foundation		-	20,000
National Lottery			
		20,000	-
		<u>303,030</u>	<u>300,176</u>

4. RAISING FUNDS

Raising donations and legacies

		31.12.24	31.12.23
		£	£
Fundraising fees		784	960
		<u>784</u>	<u>960</u>

Other trading activities

		31.12.24	31.12.23
		£	£
Purchases		748	8
		<u>748</u>	<u>8</u>
Aggregate amounts		1,532	968
		<u>1,532</u>	<u>968</u>

Room at the Inn

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General Steve Morgan Foundation	656,895	4,426	661,321
	20,000	-	20,000
Crest	600	-	600
	<u>677,495</u>	<u>4,426</u>	<u>681,921</u>

6. SUPPORT COSTS

	Governance costs £
General	<u>4,426</u>

7. AUDITORS' REMUNERATION

	31.12.24 £	31.12.23 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	2,000	1,860
Other non-audit services	<u>2,426</u>	<u>2,059</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

9. STAFF COSTS

	31.12.24 £	31.12.23 £
Wages and salaries	387,917	386,218
Social security costs	27,811	21,892
Other pension costs	8,650	7,638
	<u>424,378</u>	<u>415,748</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Charity project staff	<u>17</u>	<u>17</u>

Room at the Inn

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

9. STAFF COSTS - continued

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	213,929	-	213,929
Charitable activities			
General	280,176	-	280,176
Steve Morgan Foundation			
	-	20,000	20,000
Total	<u>494,105</u>	<u>20,000</u>	<u>514,105</u>
EXPENDITURE ON			
Raising funds	868	100	968
Charitable activities			
General	474,607	-	474,607
National Lottery	-	7,004	7,004
Wodac/Fareshare	-	402	402
Garden Project	-	390	390
Steve Morgan Foundation			
	-	20,000	20,000
Total	<u>475,475</u>	<u>27,896</u>	<u>503,371</u>
NET INCOME/(EXPENDITURE)	18,630	(7,896)	10,734
RECONCILIATION OF FUNDS			
Total funds brought forward	62,017	8,584	70,601
TOTAL FUNDS CARRIED FORWARD	<u><u>80,647</u></u>	<u><u>688</u></u>	<u><u>81,335</u></u>

Room at the Inn

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2024	7,055	3,032	10,087
Additions	529	-	529
	<u>7,584</u>	<u>3,032</u>	<u>10,616</u>
At 31 December 2024			
DEPRECIATION			
At 1 January 2024	6,989	3,004	9,993
Charge for year	80	28	108
	<u>7,069</u>	<u>3,032</u>	<u>10,101</u>
At 31 December 2024			
NET BOOK VALUE			
At 31 December 2024	515	-	515
	<u>66</u>	<u>28</u>	<u>94</u>
At 31 December 2023			

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	31,119	-
Prepayments	14,342	23,672
	<u>45,461</u>	<u>23,672</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	3,116	-
Taxation and social security	6,234	7,710
Other creditors	10,698	24,015
	<u>20,048</u>	<u>31,725</u>

Room at the Inn

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General	80,647	71,698	688	153,033
Restricted funds				
National Lottery	-	20,000	-	20,000
Wodac/Fareshare	159	-	(159)	-
Garden Project	529	-	(529)	-
	<u>688</u>	<u>20,000</u>	<u>(688)</u>	<u>20,000</u>
TOTAL FUNDS	<u>81,335</u>	<u>91,698</u>	<u>-</u>	<u>173,033</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	734,551	(662,853)	71,698
Restricted funds			
National Lottery	20,000	-	20,000
Steve Morgan Foundation	20,000	(20,000)	-
Crest Medical	600	(600)	-
	<u>40,600</u>	<u>(20,600)</u>	<u>20,000</u>
TOTAL FUNDS	<u>775,151</u>	<u>(683,453)</u>	<u>91,698</u>

Room at the Inn

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General	62,017	18,630	80,647
Restricted funds			
National Lottery	7,104	(7,104)	-
Wodac/Fareshare	561	(402)	159
Garden Project	919	(390)	529
	<u>8,584</u>	<u>(7,896)</u>	<u>688</u>
TOTAL FUNDS	<u>70,601</u>	<u>10,734</u>	<u>81,335</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	494,105	(475,475)	18,630
Restricted funds			
National Lottery	-	(7,104)	(7,104)
Wodac/Fareshare	-	(402)	(402)
Garden Project	-	(390)	(390)
Steve Morgan Foundation	20,000	(20,000)	-
	<u>20,000</u>	<u>(27,896)</u>	<u>(7,896)</u>
TOTAL FUNDS	<u>514,105</u>	<u>(503,371)</u>	<u>10,734</u>

Room at the Inn

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General	62,017	90,328	688	153,033
Restricted funds				
National Lottery	7,104	12,896	-	20,000
Wodac/Fareshare	561	(402)	(159)	-
Garden Project	919	(390)	(529)	-
	<u>8,584</u>	<u>12,104</u>	<u>(688)</u>	<u>20,000</u>
TOTAL FUNDS	<u>70,601</u>	<u>102,432</u>	<u>-</u>	<u>173,033</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	1,228,656	(1,138,328)	90,328
Restricted funds			
National Lottery	20,000	(7,104)	12,896
Wodac/Fareshare	-	(402)	(402)
Garden Project	-	(390)	(390)
Steve Morgan Foundation	40,000	(40,000)	-
Crest Medical	600	(600)	-
	<u>60,600</u>	<u>(48,496)</u>	<u>12,104</u>
TOTAL FUNDS	<u>1,289,256</u>	<u>(1,186,824)</u>	<u>102,432</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,650.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

17. FUNDS

National Lottery

National Lottery is funding to recruit a new volunteer co-ordinator.

Wodac/Fareshare

Wodac/Fareshare is funding in relation to Fareshare charges and work for the hall area at 17 Winmarleigh street.

Garden Project

Garden Project funding is for a gardening project at museum street, this is to give residents the opportunity explore gardening, a place to go to reflect and think.

Steve Morgan Foundation

The foundation has provided funding to enable additional opening hours for the homeless hub.

Crest Medical

The funding was for a Christmas dinner, a Christmas eve meal and other Christmas expenses.

Room at the Inn

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,255	59,780
Overnight fees	60,624	34,686
Management Fee	339,242	119,463
	452,121	213,929
Charitable activities		
Grants	323,030	300,176
Total incoming resources	775,151	514,105
 EXPENDITURE		
Raising donations and legacies		
Fundraising fees	784	960
Other trading activities		
Purchases	748	8
Charitable activities		
Wages	387,917	386,218
Social security	27,811	21,892
Pensions	8,650	7,638
Other operating leases - rent	9,248	10,606
Rates and water	9,446	7,832
Insurance	2,235	2,904
Light and heat	23,308	29,828
Telephone	5,626	2,842
Postage and stationery	1,453	1,368
Sundries	5,591	5,616
Project costs	7,959	5,907
Travel and subsistence	1,107	842
Cleaning	3,113	2,023
Volunteer expenses	207	208
Health Care	592	34
Subscriptions	555	1,081
Professional fees	3,048	1,447
Repairs and renewals	3,410	4,183
Security	176,104	4,694
Training	6	164
Fixtures and fittings	81	889
Carried forward	677,467	498,216

This page does not form part of the statutory financial statements

Room at the Inn

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
Charitable activities		
Brought forward	677,467	498,216
Computer equipment	28	268
	677,495	498,484
 Support costs		
 Governance costs		
Auditors' remuneration	2,000	1,860
Auditors' remuneration for non audit work	2,426	2,059
	4,426	3,919
Total resources expended	683,453	503,371
Net income	91,698	10,734

This page does not form part of the statutory financial statements

Room at the Inn

England & Wales - Charity number 1176629

Accounts

REGISTERED CHARITY NUMBER: 1176629

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2023
for
Room at the Inn and Y Project CIO**

Room at the Inn and Y Project CIO

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 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 purposes of the charity are to relieve the needs of people who are homeless, in threat of homelessness or otherwise marginalised in Warrington for the public benefit by providing emergency accommodation, daytime services and information, support and activities to enable them to lead more settled lives.

We define otherwise marginalised as individuals who may have a residence who have no support network, lack in confidence or otherwise might not access services unsupported. This includes individuals with mental health difficulties, alcohol issues, care leavers and refugees.

Significant activities

The charity is a user-led organisation providing a range of services which aims to enable people, who are experiencing homelessness, live sustained independent lives.

The charity provides a 22-bed accommodation unit at its Museum Street location and opens during the day at its Winmarleigh Street location, providing meals, information and advice to individuals requiring assistance.

The charity also runs a charity shop at Hatter's Row.

Public benefit

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

Volunteers are an important part of the delivery of our work, without volunteers, we would struggle to meet the daily needs required and our shop at Hatter's Row is fully staffed by volunteers so without their kind support we wouldn't be able to maintain this important fundraising and engagement activity. We have approximately 20 volunteers, who are over 18, and offer their time daily, some offering an hour, whilst others offering more time. Volunteer tasks are many and varied and contribute greatly to the work we do at Room at the Inn and we thank all our volunteers for their dedication and support.

Supporters

In addition, we would like to thank all our supporters who volunteer their time to raise funds for us, both individuals and organisations and those that bring donations of items that we appeal for, such as food and clothing. This is another vital way that the local community supports the work we do and the people that we serve.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of Developments:

The charity needed to respond to the continuing challenges presented by the Covid Pandemic in 2022 and due to local authority legislation had to remove overnight pods. We have though continued to run a wide range of services and ensured that we review the plans for taking the charity forward whilst responding to the needs of beneficiaries, responding to the funding environment affecting charities and minimising risks to the organisation.

The Room at The Inn continues to provide the following range of services:

- Advice and Information
- Healthy home-cooked food
- Laundry services
- Shower and toilet facilities
- Drug and Alcohol support
- Volunteering - developing people from the community to help others within the community.
- Foodbank
- Accommodation - providing 22 beds
- Overnight temporary accommodation in Winmarleigh street during winter months - providing 19 beds
- Health Project, registers people with a Doctor, Dentist
- Health Awareness program to promote better health and wellbeing.
- Charity Shop - to provide affordable items for sale, raise awareness of the charity and provide an outlet for local artists.

We helped people to navigate their way through ongoing welfare reforms, claim their full and correct entitlement to benefits, and access to Housing Services as well as accessing relevant support services, helping minimise poverty and isolation and help people to live full and active lives.

Community Kitchen

Our Community Kitchen makes important contributions to the overall objectives of Room at the Inn & Y Project by providing healthy meals and snacks for our clients, helping them welcome at the centre whilst waiting to see a member of staff. Many meals are made by volunteers in the centre and we also have meals provided by members of the public. We link in with the Foodbank and provide daily tea, coffee and toast, and when needed, emergency food parcels.

FINANCIAL REVIEW

Principal funding sources

We acknowledge the importance of our partnerships with public bodies such as Warrington Borough Council, (in accordance with service level agreements and contracts).

In the last year, we have also continued to benefit from financial support from the Steve Morgan Foundation.

Donations and support from the people and organisations in the local community, as well as the efforts of staff and volunteers to arrange fundraising events, are very much appreciated, and although this has been more challenging we have still had both one-off and regular donations.

Investment policy and objectives

The funds of the charity are held in a bank account.

Reserves policy

The trustees recognises the need to have reserves to allow for unplanned expenditure, cash flow and necessary continuation if funding is not forthcoming. The charity aims to hold the equivalent of at least four months typical expenditure as an unrestricted reserve. The closing reserves amounted to £59,413 (2022: £70,601).

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2023

FINANCIAL REVIEW

Going concern

The charity is largely funded from Warrington Borough Council in connection to the 22 bedroom accommodation. The other services provided by the charity are wholly dependent on donations from the public, ecumenical organisations, the business community and local community groups. The board of trustees are grateful for this support and will continue to work with all donors to maintain funding levels for the charity.

The board of trustees have one secured grant: Warrington Borough Council funding which has continued throughout 2024.

The board of trustees continually monitor the financial position of the charity and consider that the charity is a going concern.

FUTURE PLANS

Following positive additions to the Board, before and after the period end, the trustees intend to maintain and improve arrangements for good governance through the recruitment of additional trustees, with relevant skills, knowledge and experience.

Winmarleigh Street focuses on providing valuable day services that have adapted to the challenges of recent years and the ever changing world we are living in.

Our Museum Street accommodation unit is very busy and providing a vital facility for those experiencing homelessness. We intend to develop the outside facilities there to enable the garden area to be enjoyed by residents.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable incorporated organisation which is governed by the Foundation document adopted on 11th January 2018. The Charity is incorporated in the UK.

Recruitment and appointment of new trustees

Apart from the first trustees, every trustee must be appointed by a resolution passed at a properly content meeting of the board. An application form is provided with references checked.

In selecting individuals for appointment as charity trustees, the board must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The charity trustees shall manage the affairs of the charity and may for that purpose, exercise all the powers of the charity.

There must be at least 3 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

The maximum number of charity trustees is 10, the charity trustees may not appoint any charity trustees if as a result the number of charity trustees would exceed the maximum.

Decision making

No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is two trustees, or the number nearest to one third of the total number of charity trustees, whichever is greater, or such larger number as the charity trustees may decide from time to time.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The board will make available to each new charity trustee, on or before their appointment:

- a copy of the current version of the constitution, and
- a copy of the charities latest Trustees' Annual Report and statement of accounts.

Key management remuneration

A trustee acts as the manager of the Winmarleigh St site and currently does not receive any remuneration for this role. The trustee does receive travel expenses.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176629

Principal address

17 Winmarleigh Street
Warrington
Cheshire
WA1 1NB

Trustees

Mrs P Lovatt
S Miller (appointed 28.11.23)
Cllr D Friend (resigned 18.1.23)
A D Brown (resigned 20.1.23)
R Agnew (resigned 1.11.23)
A Grundy
L Higginson (appointed 23.5.23)
A Hill (appointed 4.4.23) (resigned 1.11.23)
Mrs A Duckworth Chairperson (appointed 4.4.23)
Dr R Blake (appointed 28.11.23)
Mrs F Whitfield (appointed 28.11.23)
Mrs L Griffith (appointed 28.11.23)

Auditors

Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

AUDITORS

A resolution proposing the reappointment of Voisey & Co LLP will be proposed at the following Annual General Meeting.

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).

Room at the Inn and Y Project CIO

**Report of the Trustees
for the Year Ended 31 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 25 Oct 24 and signed on its behalf by:


S Miller Trustee

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Opinion

We have audited the financial statements of Room at the Inn and Y Project CIO (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- 1 - We enquired of management and those charged with governance about actual and potential litigation and claims, including review of relevant nominal ledger accounts.
- 2 - We obtained an understanding of laws, regulations and guidance that affect the Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, health and safety legislation and employment legislation.
- 3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations. We also reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations.
- 4 - We reviewed the Company's financial statement disclosures and agreed to supporting documentation to assess compliance with the applicable laws and regulations discussed above.
- 5 - We gained an understanding of the controls that management have in place to prevent and detect fraud. We enquired of management about any incidences of fraud that had taken place during the accounting period.
- 6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.
- 7 - In addressing the risk of fraud due to management override of controls, we performed testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- 8 - We also challenge management assumptions with regard to accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Room at the Inn and Y Project CIO**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Voisey & Co LLP

for and on behalf of Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date: *25th October 2024*

Room at the Inn and Y Project CIO

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	213,929	-	213,929	191,245
Charitable activities	4				
General		280,176	-	280,176	244,715
Steve Morgan Foundation		-	20,000	20,000	3,333
Other trading activities	3	-	-	-	9,655
Total		<u>494,105</u>	<u>20,000</u>	<u>514,105</u>	<u>448,948</u>
EXPENDITURE ON					
Raising funds	5	868	100	968	2,269
Charitable activities	6				
General		474,607	-	474,607	482,720
National Lottery		-	7,004	7,004	-
IT Project		-	-	-	4,835
Wodac/Fareshare		-	402	402	993
Garden Project		-	390	390	135
Steve Morgan Foundation		-	20,000	20,000	3,333
Sellafield		-	-	-	1,000
Total		<u>475,475</u>	<u>27,896</u>	<u>503,371</u>	<u>495,285</u>
NET INCOME/(EXPENDITURE)		18,630	(7,896)	10,734	(46,337)
RECONCILIATION OF FUNDS					
Total funds brought forward		62,017	8,584	70,601	116,938
TOTAL FUNDS CARRIED FORWARD		<u>80,647</u>	<u>688</u>	<u>81,335</u>	<u>70,601</u>

The notes form part of these financial statements

Room at the Inn and Y Project CIO

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	12	94	-	94	1,252
CURRENT ASSETS					
Debtors	13	23,672	-	23,672	16,267
Cash at bank and in hand		88,606	688	89,294	71,489
		<u>112,278</u>	<u>688</u>	<u>112,966</u>	<u>87,756</u>
CREDITORS					
Amounts falling due within one year	14	(31,725)	-	(31,725)	(18,407)
NET CURRENT ASSETS		<u>80,553</u>	<u>688</u>	<u>81,241</u>	<u>69,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,647</u>	<u>688</u>	<u>81,335</u>	<u>70,601</u>
NET ASSETS		<u>80,647</u>	<u>688</u>	<u>81,335</u>	<u>70,601</u>
FUNDS	15				
Unrestricted funds				80,647	62,017
Restricted funds				688	8,584
TOTAL FUNDS				<u>81,335</u>	<u>70,601</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/24 and were signed on its behalf by:


S Miller - Trustee

The notes form part of these financial statements

Room at the Inn and Y Project CIO

Notes to the Financial Statements for the Year Ended 31 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.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

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

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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. funds, it is probable that the income will be received and the amount can be measured reliably.

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

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.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

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	- 33% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position 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 net asset and settle the liability simultaneously.

Basic financial assets

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

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 costs 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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

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 company 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.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	59,780	58,616
Overnight fees	34,686	34,950
Management Fee	119,463	97,679
	<u>213,929</u>	<u>191,245</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	-	9,655
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Grants	280,176	244,715
Grants	20,000	3,333
	<u> </u>	<u> </u>
	<u>300,176</u>	<u>248,048</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Warrington Borough Council	280,176	244,715
Steve Morgan Foundation	20,000	3,333
	<u> </u>	<u> </u>
	<u>300,176</u>	<u>248,048</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Fundraising fees	960	1,059
	<u> </u>	<u> </u>

Other trading activities

	31.12.23	31.12.22
	£	£
Purchases	8	26
Bad debts	-	1,184
	<u> </u>	<u> </u>
	<u>8</u>	<u>1,210</u>
	<u> </u>	<u> </u>
Aggregate amounts	<u>968</u>	<u>2,269</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General	470,688	3,919	474,607
National Lottery	7,004	-	7,004
Wodac/Fareshare	402	-	402
Garden Project	390	-	390
Steve Morgan Foundation			
	20,000	-	20,000
	<u>498,484</u>	<u>3,919</u>	<u>502,403</u>

7. SUPPORT COSTS

	Governance costs £
General	<u>3,919</u>

8. AUDITORS' REMUNERATION

	31.12.23 £	31.12.22 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	1,860	1,650
Other non-audit services	<u>2,059</u>	<u>2,092</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	386,218	361,377
Social security costs	21,892	21,597
Other pension costs	7,638	8,514
	<u>415,748</u>	<u>391,488</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Charity project staff	<u>17</u>	<u>18</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	189,869	1,376	191,245
Charitable activities			
General	244,715	-	244,715
Steve Morgan Foundation	-	3,333	3,333
Other trading activities	<u>9,655</u>	<u>-</u>	<u>9,655</u>
Total	<u>444,239</u>	<u>4,709</u>	<u>448,948</u>
EXPENDITURE ON			
Raising funds	2,269	-	2,269
Charitable activities			
General	482,720	-	482,720
IT Project	-	4,835	4,835
Wodac/Fareshare	-	993	993
Garden Project	-	135	135
Steve Morgan Foundation	-	3,333	3,333
Sellafield	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total	<u>484,989</u>	<u>10,296</u>	<u>495,285</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(40,750)	(5,587)	(46,337)
RECONCILIATION OF FUNDS			
Total funds brought forward	102,767	14,171	116,938
TOTAL FUNDS CARRIED FORWARD	<u>62,017</u>	<u>8,584</u>	<u>70,601</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>7,055</u>	<u>3,032</u>	<u>10,087</u>
DEPRECIATION			
At 1 January 2023	6,100	2,735	8,835
Charge for year	<u>889</u>	<u>269</u>	<u>1,158</u>
At 31 December 2023	<u>6,989</u>	<u>3,004</u>	<u>9,993</u>
NET BOOK VALUE			
At 31 December 2023	<u>66</u>	<u>28</u>	<u>94</u>
At 31 December 2022	<u>955</u>	<u>297</u>	<u>1,252</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade debtors	-	14,677
Prepayments	<u>23,672</u>	<u>1,590</u>
	<u>23,672</u>	<u>16,267</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	-	571
Taxation and social security	7,710	6,788
Other creditors	24,015	11,048
	<u>31,725</u>	<u>18,407</u>

15. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General	62,017	18,630	80,647
Restricted funds			
National Lottery	7,104	(7,104)	-
Wodac/Fareshare	561	(402)	159
Garden Project	919	(390)	529
	<u>8,584</u>	<u>(7,896)</u>	<u>688</u>
TOTAL FUNDS	<u>70,601</u>	<u>10,734</u>	<u>81,335</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	494,105	(475,475)	18,630
Restricted funds			
National Lottery	-	(7,104)	(7,104)
Wodac/Fareshare	-	(402)	(402)
Garden Project	-	(390)	(390)
Steve Morgan Foundation	20,000	(20,000)	-
	<u>20,000</u>	<u>(27,896)</u>	<u>(7,896)</u>
TOTAL FUNDS	<u>514,105</u>	<u>(503,371)</u>	<u>10,734</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General	102,767	(40,750)	62,017
Restricted funds			
National Lottery	7,104	-	7,104
Wodac/Fareshare	178	383	561
Garden Project	1,054	(135)	919
Sellafield	1,000	(1,000)	-
IT Project	4,835	(4,835)	-
	<u>14,171</u>	<u>(5,587)</u>	<u>8,584</u>
TOTAL FUNDS	<u>116,938</u>	<u>(46,337)</u>	<u>70,601</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	444,239	(484,989)	(40,750)
Restricted funds			
Wodac/Fareshare	1,376	(993)	383
Garden Project	-	(135)	(135)
Sellafield	-	(1,000)	(1,000)
IT Project	-	(4,835)	(4,835)
Steve Morgan Foundation	3,333	(3,333)	-
	<u>4,709</u>	<u>(10,296)</u>	<u>(5,587)</u>
TOTAL FUNDS	<u>448,948</u>	<u>(495,285)</u>	<u>(46,337)</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

15. 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	102,767	(22,120)	80,647
Restricted funds			
National Lottery	7,104	(7,104)	-
Wodac/Fareshare	178	(19)	159
Garden Project	1,054	(525)	529
Sellafield	1,000	(1,000)	-
IT Project	4,835	(4,835)	-
	<u>14,171</u>	<u>(13,483)</u>	<u>688</u>
TOTAL FUNDS	<u>116,938</u>	<u>(35,603)</u>	<u>81,335</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	938,344	(960,464)	(22,120)
Restricted funds			
National Lottery	-	(7,104)	(7,104)
Wodac/Fareshare	1,376	(1,395)	(19)
Garden Project	-	(525)	(525)
Sellafield	-	(1,000)	(1,000)
IT Project	-	(4,835)	(4,835)
Steve Morgan Foundation	23,333	(23,333)	-
	<u>24,709</u>	<u>(38,192)</u>	<u>(13,483)</u>
TOTAL FUNDS	<u>963,053</u>	<u>(998,656)</u>	<u>(35,603)</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,638.

17. RELATED PARTY DISCLOSURES

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

18. FUNDS

National Lottery COVID-19 Grant

National Lottery COVID-19 Grant is in relation to funding received to assist in the setting up of a new charity shop.

Wodac/Fareshare

Wodac/Fareshare is funding in relation to Fareshare charges and work for the hall area at 17 Winmarleigh street.

Garden Project

Garden Project funding is for a gardening project at museum street, this is to give residents the opportunity explore gardening, a place to go to reflect and think.

Sellafield

Sellafield funding is be spent on starter pack for the homeless along with advertising.

IT Project

IT Project funding is funding for the purchase of IT equipment for the charity.

Steve Morgan Foundation

The foundation has provided funding to enable additional opening hours for the homeless hub.

Room at the Inn and Y Project CIO

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,780	58,616
Overnight fees	34,686	34,950
Management Fee	119,463	97,679
	213,929	191,245
Other trading activities		
Fundraising events	-	9,655
Charitable activities		
Grants	300,176	248,048
Total incoming resources	514,105	448,948
EXPENDITURE		
Raising donations and legacies		
Fundraising fees	960	1,059
Other trading activities		
Purchases	8	26
Bad debts	-	1,184
	8	1,210
Charitable activities		
Wages	386,218	361,377
Social security	21,892	21,597
Pensions	7,638	8,514
Other operating leases - rent	10,606	7,847
Rates and water	7,832	9,021
Insurance	2,904	2,769
Light and heat	29,828	26,168
Telephone	2,842	6,284
Postage and stationery	1,368	2,144
Sundries	5,616	767
Project costs	5,907	7,546
Charitable subscriptions	-	1,374
Travel and subsistence	842	1,404
Cleaning	2,023	4,359
Volunteer expenses	208	896
Carried forward	485,724	462,067

This page does not form part of the statutory financial statements

Room at the Inn and Y Project CIO

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
Charitable activities		
Brought forward	485,724	462,067
Groceries	34	-
Subscriptions	1,081	1,771
Professional fees	1,447	1,689
Repairs and renewals	4,183	19,187
Security	4,694	-
Training	164	2,160
Fixtures and fittings	889	1,681
Computer equipment	268	719
	498,484	489,274
 Support costs		
 Governance costs		
Auditors' remuneration	1,860	1,650
Auditors' remuneration for non audit work	2,059	2,092
	3,919	3,742
Total resources expended	503,371	495,285
Net income/(expenditure)	<u>10,734</u>	<u>(46,337)</u>

This page does not form part of the statutory financial statements

Room at the Inn

England & Wales - Charity number 1176629

Accounts

REGISTERED CHARITY NUMBER: 1176629

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2022
for
Room at the Inn and Y Project CIO**

Room at the Inn and Y Project CIO

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for the Year Ended 31 December 2022**

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Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 purposes of the charity are to relieve the needs of people who are homeless, in threat of homelessness or otherwise marginalised in Warrington for the public benefit by providing emergency accommodation, daytime services and information, support and activities to enable them to lead more settled lives.

We define otherwise marginalised as individuals who may have a residence who have no support network, lack in confidence or otherwise might not access services unsupported. This includes individuals with mental health difficulties, alcohol issues, care leavers and refugees.

Significant activities

The charity is a user-led organisation providing a range of services which aims to enable people, who are experiencing homelessness, live sustained independent lives.

The charity provides a 22-bed accommodation unit at its Museum Street location and opens during the day at its Winmarleigh Street location, providing meals, information and advice to individuals requiring assistance.

The charity also runs a charity shop at Hatter's Row.

Public benefit

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

Volunteers are an important part of the delivery of our work, without volunteers, we would struggle to meet the daily needs required and our shop at Hatter's Row is fully staffed by volunteers so without their kind support we wouldn't be able to maintain this important fundraising and engagement activity. We have approximately 20 volunteers, who are over 18, and offer their time daily, some offering an hour, whilst others offering more time. Volunteer tasks are many and varied and contribute greatly to the work we do at Room at the Inn and we thank all our volunteers for their dedication and support.

Supporters

In addition, we would like to thank all our supporters who volunteer their time to raise funds for us, both individuals and organisations and those that bring donations of items that we appeal for, such as food and clothing. This is another vital way that the local community supports the work we do and the people that we serve.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of Developments:

The charity needed to respond to the continuing challenges presented by the Covid Pandemic in 2022 and due to local authority legislation had to remove overnight pods. We have though continued to run a wide range of services and ensured that we review the plans for taking the charity forward whilst responding to the needs of beneficiaries, responding to the funding environment affecting charities and minimising risks to the organisation.

The Room at The Inn continues to provide the following range of services:

- Advice and Information
- Healthy home-cooked food
- Laundry services
- Shower and toilet facilities
- Drug and Alcohol support
- Volunteering - developing people from the community to help others within the community.
- Foodbank
- Accommodation - providing 22 beds
- Overnight temporary accommodation in Winmarleigh street during winter months - providing 19 beds
- Health Project, registers people with a Doctor, Dentist
- Health Awareness program to promote better health and wellbeing.
- Charity Shop - to provide affordable items for sale, raise awareness of the charity and provide an outlet for local artists.

We helped people to navigate their way through ongoing welfare reforms, claim their full and correct entitlement to benefits, and access to Housing Services as well as accessing relevant support services, helping minimise poverty and isolation and help people to live full and active lives.

Community Kitchen

Our Community Kitchen makes important contributions to the overall objectives of Room at the Inn & Y Project by providing healthy meals and snacks for our clients, helping them welcome at the centre whilst waiting to see a member of staff. Many meals are made by volunteers in the centre and we also have meals provided by members of the public. We link in with the Foodbank and provide daily tea, coffee and toast, and when needed, emergency food parcels.

FINANCIAL REVIEW

Principal funding sources

We acknowledge the importance of our partnerships with public bodies such as Warrington Borough Council, (in accordance with service level agreements and contracts).

In the last year, we have also continued to benefit from financial support from the Steve Morgan Foundation, Amazon, Vinci and Sisters of St Josephs.

Donations and support from the people and organisations in the local community, as well as the efforts of staff and volunteers to arrange fundraising events, are very much appreciated, and although this has been more challenging we have still had both one-off and regular donations.

Investment policy and objectives

The funds of the charity are held in a bank account.

Reserves policy

The trustees recognises the need to have reserves to allow for unplanned expenditure, cash flow and necessary continuation if funding is not forthcoming. The charity aims to hold the equivalent of at least four months typical expenditure as an unrestricted reserve. The closing reserves amounted to £70,601 (2021: £116,938).

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2022

FINANCIAL REVIEW

Going concern

The charity is largely funded from Warrington Borough Council in connection to the 22 bedroom accommodation. The other services provided by the charity are wholly dependent on donations from the public, ecumenical organisations, the business community and local community groups. The board of trustees are grateful for this support and will continue to work with all donors to maintain funding levels for the charity.

The board of trustees have one secured grant: Warrington Borough Council funding which has continued throughout 2023.

The board of trustees continually monitor the financial position of the charity and consider that the charity is a going concern.

FUTURE PLANS

Following positive additions to the Board, before and after the period end, the trustees intend to maintain and improve arrangements for good governance through the recruitment of additional trustees, with relevant skills, knowledge and experience.

Winmarleigh Street focuses on providing valuable day services that have adapted to the challenges of recent years and the ever changing world we are living in.

Our Museum Street accommodation unit is very busy and providing a vital facility for those experiencing homelessness. We intend to develop the outside facilities there to enable the garden area to be enjoyed by residents.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable incorporated organisation which is governed by the Foundation document adopted on 11th January 2018.

Recruitment and appointment of new trustees

Apart from the first trustees, every trustee must be appointed by a resolution passed at a properly contend meeting of the board. An application form is provided with references checked.

In selecting individuals for appointment as charity trustees, the board must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The charity trustees shall manage the affairs of the charity and may for that purpose, exercise all the powers of the charity.

There must be at least 3 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

The maximum number of charity trustees is 10, the charity trustees may not appoint any charity trustees if as a result the number of charity trustees would exceed the maximum.

Decision making

No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is two trustees, or the number nearest to one third of the total number of charity trustees, whichever is greater, or such larger number as the charity trustees may decide from time to time.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The board will make available to each new charity trustee, on or before their appointment:

- a copy of the current version of the constitution, and
- a copy of the charities latest Trustees' Annual Report and statement of accounts.

Key management remuneration

A trustee acts as the manager of the Winmarleigh St site and currently does not receive any remuneration for this role. The trustee does receive travel expenses.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176629

Principal address

17 Winmarleigh Street
Warrington
Cheshire
WA1 1NB

Trustees

Mrs P Lovatt
S Miller Chairperson
Cllr D Friend
A A Edwards
A D Brown
Dr C M Anderson
Ms C Peartree
R Agnew (appointed 7.9.22)
A Grundy (appointed 8.9.22)
L Higginson (appointed 23.5.23)
A Hill (appointed 4.4.23)

Auditors

Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

AUDITORS

A resolution proposing the reappointment of Voisey & Co LLP will be proposed at the following Annual General Meeting.

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).

Room at the Inn and Y Project CIO

**Report of the Trustees
for the Year Ended 31 December 2022**

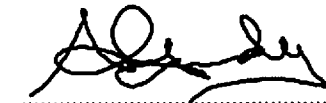
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 02/02/2023..... and signed on its behalf by:



.....
A Grundy - Trustee

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Opinion

We have audited the financial statements of Room at the Inn and Y Project CIO (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- 1 - We enquired of management and those charged with governance about actual and potential litigation and claims, including review of relevant nominal ledger accounts.
- 2 - We obtained an understanding of laws, regulations and guidance that affect the Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, health and safety legislation and employment legislation.
- 3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations. We also reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations.
- 4 - We reviewed the Company's financial statement disclosures and agreed to supporting documentation to assess compliance with the applicable laws and regulations discussed above.
- 5 - We gained an understanding of the controls that management have in place to prevent and detect fraud. We enquired of management about any incidences of fraud that had taken place during the accounting period.
- 6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.
- 7 - In addressing the risk of fraud due to management override of controls, we performed testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- 8 - We also challenge management assumptions with regard to accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Room at the Inn and Y Project CIO**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Voisey & Co LLP

for and on behalf of Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date: 12/02/2024.....

Room at the Inn and Y Project CIO

**Statement of Financial Activities
for the Year Ended 31 December 2022**

		Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies		189,869	1,376	191,245	182,704
Charitable activities	3				
General		244,715	-	244,715	205,053
Buddy project		-	-	-	6,300
IT Project		-	-	-	4,835
Steve Morgan Foundation		-	-	-	-
		-	3,333	3,333	-
Other trading activities	2	9,655	-	9,655	13,752
Total		<u>444,239</u>	<u>4,709</u>	<u>448,948</u>	<u>412,644</u>
EXPENDITURE ON					
Raising funds		2,269	-	2,269	12,116
Charitable activities					
General		482,720	-	482,720	432,792
Buddy project		-	-	-	6,300
IT Project		-	4,835	4,835	-
Wodac/Fareshare		-	993	993	277
Garden Project		-	135	135	146
Steve Morgan Foundation		-	-	-	-
		-	3,333	3,333	-
Sellafield		-	-	-	-
		-	1,000	1,000	-
Total		<u>484,989</u>	<u>10,296</u>	<u>495,285</u>	<u>451,631</u>
NET INCOME/(EXPENDITURE)		(40,750)	(5,587)	(46,337)	(38,987)
RECONCILIATION OF FUNDS					
Total funds brought forward		102,767	14,171	116,938	155,925
TOTAL FUNDS CARRIED FORWARD		<u>62,017</u>	<u>8,584</u>	<u>70,601</u>	<u>116,938</u>

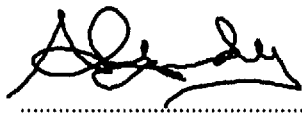
The notes form part of these financial statements

Room at the Inn and Y Project CIO

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	7	1,252	-	1,252	3,651
CURRENT ASSETS					
Debtors	8	16,267	-	16,267	15,220
Cash at bank and in hand		62,905	8,584	71,489	111,960
		<u>79,172</u>	<u>8,584</u>	<u>87,756</u>	<u>127,180</u>
CREDITORS					
Amounts falling due within one year	9	(18,407)	-	(18,407)	(13,893)
NET CURRENT ASSETS		<u>60,765</u>	<u>8,584</u>	<u>69,349</u>	<u>113,287</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>62,017</u>	<u>8,584</u>	<u>70,601</u>	<u>116,938</u>
NET ASSETS		<u>62,017</u>	<u>8,584</u>	<u>70,601</u>	<u>116,938</u>
FUNDS	11				
Unrestricted funds				62,017	102,767
Restricted funds				<u>8,584</u>	<u>14,171</u>
TOTAL FUNDS				<u>70,601</u>	<u>116,938</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 02/02/2023 and were signed on its behalf by:



.....
A Grundy - Trustee

Room at the Inn and Y Project CIO

Notes to the Financial Statements for the Year Ended 31 December 2022

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.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

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

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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. funds, it is probable that the income will be received and the amount can be measured reliably.

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

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.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

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	- 33% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position 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 net asset and settle the liability simultaneously.

Basic financial assets

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

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 costs 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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

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 company 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.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	9,655	13,752

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. INCOME FROM CHARITABLE ACTIVITIES

		31.12.22	31.12.21
	Activity	£	£
Grants	General	244,715	205,053
Grants	Buddy project	-	6,300
Grants	IT Project	-	4,835
	Steve Morgan Foundation		
Grants		3,333	-
		<u>248,048</u>	<u>216,188</u>

Grants received, included in the above, are as follows:

		31.12.22	31.12.21
		£	£
Warrington Borough Council		244,715	200,000
Steve Morgan Foundation		3,333	6,300
Ingevity		-	5,053
Vinci		-	4,835
		<u>248,048</u>	<u>216,188</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

During the period, one trustee made a donation to Room at the Inn totalling £560.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Charity project staff	<u>18</u>	<u>17</u>

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

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	179,599	3,105	182,704
Charitable activities			
General	205,053	-	205,053
Buddy project	-	6,300	6,300
IT Project	-	4,835	4,835
Other trading activities	13,752	-	13,752
Total	<u>398,404</u>	<u>14,240</u>	<u>412,644</u>
EXPENDITURE ON			
Raising funds	11,666	450	12,116
Charitable activities			
General	431,892	900	432,792
Buddy project	-	6,300	6,300
Wodac/Fareshare	-	277	277
Garden Project	-	146	146
Total	<u>443,558</u>	<u>8,073</u>	<u>451,631</u>
NET INCOME/(EXPENDITURE)	(45,154)	6,167	(38,987)
RECONCILIATION OF FUNDS			
Total funds brought forward	147,921	8,004	155,925
TOTAL FUNDS CARRIED FORWARD	<u><u>102,767</u></u>	<u><u>14,171</u></u>	<u><u>116,938</u></u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>7,055</u>	<u>3,032</u>	<u>10,087</u>
DEPRECIATION			
At 1 January 2022	4,419	2,017	6,436
Charge for year	<u>1,681</u>	<u>718</u>	<u>2,399</u>
At 31 December 2022	<u>6,100</u>	<u>2,735</u>	<u>8,835</u>
NET BOOK VALUE			
At 31 December 2022	<u>955</u>	<u>297</u>	<u>1,252</u>
At 31 December 2021	<u>2,636</u>	<u>1,015</u>	<u>3,651</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade debtors	14,677	13,626
Prepayments	<u>1,590</u>	<u>1,594</u>
	<u>16,267</u>	<u>15,220</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	571	571
Taxation and social security	6,788	4,400
Other creditors	<u>11,048</u>	<u>8,922</u>
	<u>18,407</u>	<u>13,893</u>

10. LEASING AGREEMENTS

The premises are rented by a licence which will remain in force for a period upon either party giving to the other one months written notice. The licence fee is £1,000 per calendar month payable in advance.

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

11. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General	102,767	(40,750)	62,017
Restricted funds			
National Lottery	7,104	-	7,104
Wodac/Fareshare	178	383	561
Garden Project	1,054	(135)	919
Sellafield	1,000	(1,000)	-
IT Project	4,835	(4,835)	-
	<u>14,171</u>	<u>(5,587)</u>	<u>8,584</u>
TOTAL FUNDS	<u>116,938</u>	<u>(46,337)</u>	<u>70,601</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	444,239	(484,989)	(40,750)
Restricted funds			
Wodac/Fareshare	1,376	(993)	383
Garden Project	-	(135)	(135)
Sellafield	-	(1,000)	(1,000)
IT Project	-	(4,835)	(4,835)
Steve Morgan Foundation	3,333	(3,333)	-
	<u>4,709</u>	<u>(10,296)</u>	<u>(5,587)</u>
TOTAL FUNDS	<u>448,948</u>	<u>(495,285)</u>	<u>(46,337)</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General	147,921	(45,154)	102,767
Restricted funds			
Buddy project	900	(900)	-
National Lottery	7,104	-	7,104
Wodac/Fareshare	-	178	178
Garden Project	-	1,054	1,054
Sellafield	-	1,000	1,000
IT Project	-	4,835	4,835
	<u>8,004</u>	<u>6,167</u>	<u>14,171</u>
TOTAL FUNDS	<u>155,925</u>	<u>(38,987)</u>	<u>116,938</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	398,404	(443,558)	(45,154)
Restricted funds			
Buddy project	6,300	(7,200)	(900)
Rucksack	450	(450)	-
Wodac/Fareshare	455	(277)	178
Garden Project	1,200	(146)	1,054
Sellafield	1,000	-	1,000
IT Project	4,835	-	4,835
	<u>14,240</u>	<u>(8,073)</u>	<u>6,167</u>
TOTAL FUNDS	<u>412,644</u>	<u>(451,631)</u>	<u>(38,987)</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General	147,921	(85,904)	62,017
Restricted funds			
Buddy project	900	(900)	-
National Lottery	7,104	-	7,104
Wodac/Fareshare	-	561	561
Garden Project	-	919	919
	<u>8,004</u>	<u>580</u>	<u>8,584</u>
TOTAL FUNDS	<u>155,925</u>	<u>(85,324)</u>	<u>70,601</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	842,643	(928,547)	(85,904)
Restricted funds			
Buddy project	6,300	(7,200)	(900)
Rucksack	450	(450)	-
Wodac/Fareshare	1,831	(1,270)	561
Garden Project	1,200	(281)	919
Sellafield	1,000	(1,000)	-
IT Project	4,835	(4,835)	-
Steve Morgan Foundation	3,333	(3,333)	-
	<u>18,949</u>	<u>(18,369)</u>	<u>580</u>
TOTAL FUNDS	<u>861,592</u>	<u>(946,916)</u>	<u>(85,324)</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,160.

13. RELATED PARTY DISCLOSURES

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

14. FUNDS

Buddy Project

The Buddy Project is in relation to funding received to assist in the day shelter activities such as looking after homeless clients throughout the day, making their meals, doing their washing and taking them to their appointments.

Homeless Link Grant

Homeless Link Grant is funding in relation to lost income due to COVID-19 and is to assist with the activities of the charity.

National Lottery COVID-19 Grant

National Lottery COVID-19 Grant is in relation to funding received to assist in the setting up of a new charity shop.

Wodac/Fareshare

Wodac/Fareshare is funding in relation to Fareshare charges and work for the hall area at 17 Winmarleigh street.

Garden Project

Garden Project funding is for a gardening project at museum street, this is to give residents the opportunity explore gardening, a place to go to reflect and think.

Sellafield

Sellafield funding is be spent on starter pack for the homeless along with advertising.

IT Project

IT Project funding is funding for the purchase of IT equipment for the charity.

Rucksack project

Rucksack project funding is for the purchasing of rucksacks for residents of the charity.

Steve Morgan Foundation

The foundation has provided funding to enable additional opening hours for the homeless hub.

Room at the Inn and Y Project CIO

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	58,616	62,795
Overnight fees	34,950	25,481
Management Fee	97,679	94,428
	191,245	182,704
Other trading activities		
Fundraising events	9,655	13,752
Charitable activities		
Grants	248,048	216,188
Total incoming resources	448,948	412,644
EXPENDITURE		
Raising donations and legacies		
Fundraising fees	1,059	1,075
Other trading activities		
Purchases	26	1,341
Bad debts	1,184	9,700
	1,210	11,041
Charitable activities		
Wages	361,377	276,097
Social security	21,597	14,863
Pensions	8,514	5,160
Other operating leases - rent	7,847	7,239
Rates and water	9,021	7,684
Insurance	2,769	2,762
Light and heat	26,168	18,830
Telephone	6,284	4,671
Postage and stationery	2,144	2,570
Sundries	767	1,917
Project costs	7,546	15,002
Charitable subscriptions	1,374	923
Travel and subsistence	1,404	4,941
Cleaning	4,359	5,300
Volunteer expenses	896	1,755
Carried forward	462,067	369,714

This page does not form part of the statutory financial statements

Room at the Inn and Y Project CIO

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
Charitable activities		
Brought forward	462,067	369,714
Subscriptions	1,771	1,107
Professional fees	1,689	1,468
Legal fees	-	400
Repairs and renewals	19,187	8,827
Security	-	50,732
Refugee costs	-	355
Training	2,160	831
Fixtures and fittings	1,681	1,895
Computer equipment	719	760
	489,274	436,089
 Support costs		
Governance costs		
Auditors' remuneration	1,650	1,500
Auditors' remuneration for non audit work	2,092	1,926
	3,742	3,426
Total resources expended	495,285	451,631
Net expenditure	(46,337)	(38,987)

This page does not form part of the statutory financial statements

Room at the Inn

England & Wales - Charity number 1176629

Accounts

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2021
for
Room at the Inn and Y Project CIO**

Room at the Inn and Y Project CIO

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 purposes of the charity are to relieve the needs of people who are homeless, in threat of homelessness or otherwise marginalised in Warrington for the public benefit by providing emergency accommodation, daytime services and information, support and activities to enable them to lead more settled lives.

We define otherwise marginalised as individuals who may have a residence who have no support network, lack in confidence or otherwise might not access services unsupported. This includes individuals with mental health difficulties, alcohol issues, care leavers and refugees.

Significant activities

The charity is a user-led organisation providing a range of services which aims to enable people, who are experiencing homelessness, live sustained independent lives.

The charity provides a 22-bed accommodation unit at its Museum Street location and opens during the day at its Winmarleigh Street location, providing meals, information and advice to individuals requiring assistance.

The charity also runs a charity shop at Hatter's Row.

Public benefit

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

Volunteers are an important part of the delivery of our work, without volunteers, we would struggle to meet the daily needs required and our shop at Hatter's Row is fully staffed by volunteers so without their kind support we wouldn't be able to maintain this important fundraising and engagement activity. We have approximately 20 volunteers, who are over 18, and offer their time daily, some offering an hour, whilst others offering more time. Volunteer tasks are many and varied and contribute greatly to the work we do at Room at the Inn and we thank all our volunteers for their dedication and support.

Supporters

In addition, we would like to thank all our supporters who volunteer their time to raise funds for us, both individuals and organisations and those that bring donations of items that we appeal for, such as food and clothing. This is another vital way that the local community supports the work we do and the people that we serve.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of Developments:

The charity has needed to respond to the continuing challenges presented by the Covid Pandemic in 2021. We have continued to run a wide range of services and ensured that we review the plans for taking the charity forward whilst responding to the needs of beneficiaries, responding to the funding environment affecting charities and minimising risks to the organisation.

The Room at The Inn continues to provide the following range of services:

- Advice and Information
- Healthy home-cooked food
- Laundry services
- Shower and toilet facilities
- Drug and Alcohol support
- Volunteering - developing people from the community to help others within the community.
- Foodbank
- Accommodation - providing 22 beds
- Health Project, registers people with a Doctor, Dentist
- Health Awareness program to promote better health and wellbeing.
- Charity Shop - to provide affordable items for sale, raise awareness of the charity and provide an outlet for local artists.

We helped people to navigate their way through ongoing welfare reforms, claim their full and correct entitlement to benefits, and access to Housing Services as well as accessing relevant support services, helping minimise poverty and isolation and help people to live full and active lives.

Community Kitchen

Our Community Kitchen makes important contributions to the overall objectives of Room at the Inn & Y Project by providing healthy meals and snacks for our clients, helping them welcome at the centre whilst waiting to see a member of staff. Many meals are made by volunteers in the centre and we also have meals provided by members of the public. We link in with the Foodbank and provide daily tea, coffee and toast, and when needed, emergency food parcels. Due to COVID the Community Kitchen was initially closed but during the year we were able to rebuild our services and support those without as much as possible.

FINANCIAL REVIEW

Principal funding sources

We acknowledge the importance of our partnerships with public bodies such as Warrington Borough Council, (in accordance with service level agreements and contracts).

In the last year, we have also benefited from financial support from the Steve Morgan Foundation, Amazon, Vinci and Sisters of St Josephs.

Donations and support from the people and organisations in the local community, as well as the efforts of staff and volunteers to arrange fundraising events, are very much appreciated, and although this has been more challenging with COVID restrictions we have still had both one-off and regular donations.

Investment policy and objectives

The funds of the charity are held in a bank account.

Reserves policy

The trustees recognises the need to have reserves to allow for unplanned expenditure, cash flow and necessary continuation if funding is not forthcoming. The charity aims to hold the equivalent of at least four months typical expenditure as an unrestricted reserve. The closing reserves amounted to £116,938 (2020: £155,925).

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Going concern

The charity is largely funded from Warrington Borough Council in connection to the 22 bedroom accommodation. The other services provided by the charity are wholly dependent on donations from the public, ecumenical organisations, the business community and local community groups. The board of trustees are grateful for this support and will continue to work with all donors to maintain funding levels for the charity.

The board of trustees have one secured grant: Warrington Borough Council funding which has continued throughout 2022.

The board of trustees continually monitor the financial position of the charity and consider that the charity is a going concern.

FUTURE PLANS

Following positive additions to the Board, before and after the period end, the trustees intend to maintain and improve arrangements for good governance through the recruitment of additional trustees, with relevant skills, knowledge and experience.

Winmarleigh Street is no longer an accommodation premises but now focuses on providing valuable day services that have adapted to the challenges presented by COVID and the ever changing world we are living in.

Our Museum Street accommodation unit is very busy and providing a vital facility for those experiencing homelessness. We intend to develop the outside facilities there to enable the garden area to be enjoyed by residents.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable incorporated organisation which is governed by the Foundation document adopted on 11th January 2018.

Recruitment and appointment of new trustees

Apart from the first trustees, every trustee must be appointed by a resolution passed at a properly contend meeting of the board. An application form is provided with references checked.

In selecting individuals for appointment as charity trustees, the board must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The charity trustees shall manage the affairs of the charity and may for that purpose, exercise all the powers of the charity.

There must be at least 3 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

The maximum number of charity trustees is 10, the charity trustees may not appoint any charity trustees if as a result the number of charity trustees would exceed the maximum.

Decision making

No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is two trustees, or the number nearest to one third of the total number of charity trustees, whichever is greater, or such larger number as the charity trustees may decide from time to time.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The board will make available to each new charity trustee, on or before their appointment:

- a copy of the current version of the constitution, and
- a copy of the charities latest Trustees' Annual Report and statement of accounts.

Key management remuneration

A trustee acts as the manager of the Winmarleigh St site and currently does not receive any remuneration for this role. The trustee does receive travel expenses.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176629

Principal address

17 Winmarleigh Street
Warrington
Cheshire
WA1 1NB

Trustees

B J Monaghan (resigned 23.6.21)
Mrs P Lovatt
Mrs T S Johnston (resigned 19.4.21)
S Miller Chairperson
Cllr D Friend
A A Edwards
A D Brown
Dr C M Anderson
Ms C Peartree (appointed 17.2.21)

Auditors

Voisey & Co LLP
Philip Urmston
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

AUDITORS

The auditors, Voisey & Co incorporated into Voisey & Co LLP on 1st May 2021, the partnership resigned and the limited liability partnership was appointed as succeeding auditors. A resolution proposing the reappointment of Voisey & Co LLP will be proposed at the following Annual General Meeting.

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).

Room at the Inn and Y Project CIO

**Report of the Trustees
for the Year Ended 31 December 2021**

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 and signed on its behalf by:

.....
S Miller - Trustee

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Opinion

We have audited the financial statements of Room at the Inn and Y Project CIO (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- 1 - Enquiry of Trustees around actual potential litigation and claims;
- 2 - we identified the laws and regulations applicable to the charitable company through discussions with the trustees, and from our knowledge of other charities in the sector;
- 3 - the identified laws and regulations were communicated to the audit team and were considered through out our testing on the audit;
- 4 - we reviewed the charities controls and procedures with the Trustees, they were considered for material weaknesses through out the audit;
- 5 - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and reviewing trustee meeting minutes.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Room at the Inn and Y Project CIO**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Voisey & Co LLP
Philip Urmston
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date:

Room at the Inn and Y Project CIO

Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		179,599	3,105	182,704	159,808
Charitable activities					
General		205,053	-	205,053	171,317
Buddy project		-	6,300	6,300	10,800
Homeless Link		-	-	-	22,800
National Lottery		-	-	-	9,048
IT Project		-	4,835	4,835	-
Other trading activities	2	13,752	-	13,752	2,658
Total		<u>398,404</u>	<u>14,240</u>	<u>412,644</u>	<u>376,431</u>
EXPENDITURE ON					
Raising funds		11,666	450	12,116	3,250
Charitable activities					
General		431,892	900	432,792	258,396
Buddy project		-	6,300	6,300	9,900
Homeless Link		-	-	-	22,800
National Lottery		-	-	-	1,814
Wodac/Fareshare		-	277	277	-
Garden Project		-	146	146	-
Total		<u>443,558</u>	<u>8,073</u>	<u>451,631</u>	<u>296,160</u>
NET INCOME/(EXPENDITURE)		(45,154)	6,167	(38,987)	80,271
RECONCILIATION OF FUNDS					
Total funds brought forward		147,921	8,004	155,925	75,654
TOTAL FUNDS CARRIED FORWARD		<u><u>102,767</u></u>	<u><u>14,171</u></u>	<u><u>116,938</u></u>	<u><u>155,925</u></u>

The notes form part of these financial statements

Room at the Inn and Y Project CIO

Balance Sheet 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	7	3,651	-	3,651	5,560
CURRENT ASSETS					
Debtors	8	15,220	-	15,220	11,404
Cash at bank and in hand		97,789	14,171	111,960	156,064
		<u>113,009</u>	<u>14,171</u>	<u>127,180</u>	<u>167,468</u>
CREDITORS					
Amounts falling due within one year	9	(13,893)	-	(13,893)	(17,103)
NET CURRENT ASSETS		<u>99,116</u>	<u>14,171</u>	<u>113,287</u>	<u>150,365</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,767</u>	<u>14,171</u>	<u>116,938</u>	<u>155,925</u>
NET ASSETS		<u>102,767</u>	<u>14,171</u>	<u>116,938</u>	<u>155,925</u>
FUNDS	11				
Unrestricted funds				102,767	147,921
Restricted funds				14,171	8,004
TOTAL FUNDS				<u>116,938</u>	<u>155,925</u>

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

.....
S Miller - Trustee

The notes form part of these financial statements

Room at the Inn and Y Project CIO

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

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

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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. funds, it is probable that the income will be received and the amount can be measured reliably.

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

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.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

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	- 33% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position 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 net asset and settle the liability simultaneously.

Basic financial assets

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

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 costs 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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

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 company 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.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	13,752	2,658

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

3. INCOME FROM CHARITABLE ACTIVITIES

		31.12.21	31.12.20
	Activity	£	£
Grants	General	205,053	171,317
Grants	Buddy project	6,300	10,800
Grants	Homeless Link	-	22,800
Grants	National Lottery	-	9,048
Grants	IT Project	4,835	-
		<u>216,188</u>	<u>213,965</u>

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Warrington Borough Council	200,000	168,317
Steve Morgan Foundation	6,300	10,800
Homeless Link	-	22,800
Pod Doors	-	3,000
National Lottery	-	9,048
Ingevity	5,053	-
Vinci	4,835	-
	<u>216,188</u>	<u>213,965</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

	31.12.21	31.12.20
	£	£
Trustees' expenses	-	970
	<u>-</u>	<u>970</u>

During the period, one trustee made a donation to Room at the Inn totalling £560.

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Charity project staff	17	11

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	159,808	-	159,808
Charitable activities			
General	171,317	-	171,317
Buddy project	-	10,800	10,800
Homeless Link	-	22,800	22,800
National Lottery	-	9,048	9,048
Other trading activities	2,658	-	2,658
Total	333,783	42,648	376,431
EXPENDITURE ON			
Raising funds	3,120	130	3,250
Charitable activities			
General	258,396	-	258,396
Buddy project	-	9,900	9,900
Homeless Link	-	22,800	22,800
National Lottery	-	1,814	1,814
Total	261,516	34,644	296,160
NET INCOME	72,267	8,004	80,271
RECONCILIATION OF FUNDS			
Total funds brought forward	75,654	-	75,654
TOTAL FUNDS CARRIED FORWARD	147,921	8,004	155,925

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	6,815	2,526	9,341
Additions	240	506	746
	<u>7,055</u>	<u>3,032</u>	<u>10,087</u>
At 31 December 2021			
DEPRECIATION			
At 1 January 2021	2,524	1,257	3,781
Charge for year	1,895	760	2,655
	<u>4,419</u>	<u>2,017</u>	<u>6,436</u>
At 31 December 2021			
NET BOOK VALUE			
At 31 December 2021	<u>2,636</u>	<u>1,015</u>	<u>3,651</u>
At 31 December 2020	<u>4,291</u>	<u>1,269</u>	<u>5,560</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	13,626	-
Other debtors	-	9,700
Prepayments	1,594	1,704
	<u>15,220</u>	<u>11,404</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	571	6,755
Taxation and social security	4,400	3,842
Other creditors	8,922	6,506
	<u>13,893</u>	<u>17,103</u>

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

10. LEASING AGREEMENTS

The premises are rented by a licence which will remain in force for a period upon either party giving to the other one months written notice. The licence fee is £1,000 per calendar month payable in advance.

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General	147,921	(45,154)	102,767
Restricted funds			
Buddy project	900	(900)	-
National Lottery	7,104	-	7,104
Wodac/Fareshare	-	178	178
Garden Project	-	1,054	1,054
Sellafield	-	1,000	1,000
IT Project	-	4,835	4,835
	<u>8,004</u>	<u>6,167</u>	<u>14,171</u>
TOTAL FUNDS	<u>155,925</u>	<u>(38,987)</u>	<u>116,938</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	398,404	(443,558)	(45,154)
Restricted funds			
Buddy project	6,300	(7,200)	(900)
Rucksack	450	(450)	-
Wodac/Fareshare	455	(277)	178
Garden Project	1,200	(146)	1,054
Sellafield	1,000	-	1,000
IT Project	4,835	-	4,835
	<u>14,240</u>	<u>(8,073)</u>	<u>6,167</u>
TOTAL FUNDS	<u>412,644</u>	<u>(451,631)</u>	<u>(38,987)</u>

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General	75,654	72,267	147,921
Restricted funds			
Buddy project	-	900	900
National Lottery	-	7,104	7,104
	<u>-</u>	<u>8,004</u>	<u>8,004</u>
TOTAL FUNDS	<u>75,654</u>	<u>80,271</u>	<u>155,925</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	333,783	(261,516)	72,267
Restricted funds			
Buddy project	10,800	(9,900)	900
Homeless Link	22,800	(22,800)	-
National Lottery	9,048	(1,944)	7,104
	<u>42,648</u>	<u>(34,644)</u>	<u>8,004</u>
TOTAL FUNDS	<u>376,431</u>	<u>(296,160)</u>	<u>80,271</u>

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General	75,654	27,113	102,767
Restricted funds			
National Lottery	-	7,104	7,104
Wodac/Fareshare	-	178	178
Garden Project	-	1,054	1,054
Sellafield	-	1,000	1,000
IT Project	-	4,835	4,835
	-	14,171	14,171
TOTAL FUNDS	75,654	41,284	116,938

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	732,187	(705,074)	27,113
Restricted funds			
Buddy project	17,100	(17,100)	-
Homeless Link	22,800	(22,800)	-
National Lottery	9,048	(1,944)	7,104
Rucksack	450	(450)	-
Wodac/Fareshare	455	(277)	178
Garden Project	1,200	(146)	1,054
Sellafield	1,000	-	1,000
IT Project	4,835	-	4,835
	56,888	(42,717)	14,171
TOTAL FUNDS	789,075	(747,791)	41,284

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,160.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

14. FUNDS

Buddy Project

The Buddy Project is in relation to funding received to assist in the day shelter activities such as looking after homeless clients throughout the day, making their meals, doing their washing and taking them to their appointments.

Homeless Link Grant

Homeless Link Grant is funding in relation to lost income due to COVID-19 and is to assist with the activities of the charity.

National Lottery COVID-19 Grant

National Lottery COVID-19 Grant is in relation to funding received to assist in the setting up of a new charity shop.

Wodac/Fareshare

Wodac/Fareshare is funding in relation to Fareshare charges and work for the hall area at 17 Winmarleigh street.

Garden Project

Garden Project funding is for a gardening project at museum street, this is to give residents the opportunity explore gardening, a place to go to reflect and think.

Sellafeld

Sellafeld funding is be spent on starter pack for the homeless along with advertising.

IT Project

IT Project funding is funding for the purchase of IT equipment for the charity.

Rucksack project

Rucksack project funding is for the purchasing of rucksacks for residents of the charity.

Room at the Inn and Y Project CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

31.12.21
£

31.12.20
£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	62,795	91,350
Housing benefit	-	40,562
Overnight fees	25,481	12,523
Management Fee	94,428	15,373
	182,704	159,808

Other trading activities

Fundraising events	13,752	2,658
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Charitable activities

Grants	216,188	213,965
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Total incoming resources	412,644	376,431
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EXPENDITURE

Raising donations and legacies

Fundraising fees	1,075	695
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Other trading activities

Purchases	1,341	2,555
Bad debts	9,700	-
	11,041	2,555

Charitable activities

Trustees' expenses	-	970
Wages	276,097	183,230
Social security	14,863	7,573
Pensions	5,160	5,726
Other operating leases - rent	7,239	8,548
Rates and water	7,684	4,413
Insurance	2,762	2,016
Light and heat	18,830	6,921
Telephone	4,671	1,942
Postage and stationery	2,570	2,442
Sundries	1,917	1,378
Project costs	15,002	12,283
Charitable subscriptions	923	670
Travel and subsistence	4,941	2,567
Carried forward	362,659	240,679

This page does not form part of the statutory financial statements

Room at the Inn and Y Project CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
Charitable activities		
Brought forward	362,659	240,679
Cleaning	5,300	5,794
Volunteer expenses	1,755	2,314
Subscriptions	1,107	721
Professional fees	1,468	3,071
Legal fees	400	-
Repairs and renewals	8,827	9,421
Security	50,732	25,291
Refugee costs	355	-
Training	831	-
Fixtures and fittings	1,895	1,463
Computer equipment	760	742
	436,089	289,496
Support costs		
Governance costs		
Auditors' remuneration	1,500	1,500
Auditors' remuneration for non audit work	1,926	1,914
	3,426	3,414
Total resources expended	451,631	296,160
Net (expenditure)/income	(38,987)	80,271

This page does not form part of the statutory financial statements

Room at the Inn

England & Wales - Charity number 1176629

Accounts

**Report of the Trustees and
Audited Financial Statements
for the Year Ended 31 December 2020
for
Room at the Inn and Y Project CIO**

Room at the Inn and Y Project CIO

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for the Year Ended 31 December 2020**

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Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 purposes of the charity are to relieve the needs of people who are homeless, in threat of homelessness or otherwise marginalised in Warrington for the public benefit by providing emergency accommodation, daytime services and information, support and activities to enable them to lead more settled lives.

We define otherwise marginalised as individuals who may have a residence who have no support network, lack in confidence or otherwise might not access services unsupported. This includes individuals with Mental Health difficulties, Alcohol Issues, Care leavers and Refugees.

Significant activities

The charity is a user-led organisation providing a range of services which aims to enable people, who are homeless, live sustained independent lives.

The charity provides a night shelter with the facilities to accommodate 24 individuals. The charity also opens during the day, providing meals, information and advice to individuals requiring assistance.

Public benefit

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

Volunteers are an important part of the delivery of our work, without volunteers, we would struggle to meet the daily needs required. We have approximately 20 volunteers, who are over 18, and offer their time daily, some offering an hour, whilst others make bigger commitment. Volunteer tasks are many and varied and contribute greatly to the work we do at Room at the Inn. We ensure that we offer training to all our volunteers including first aid, health and safety, food hygiene and information about drugs and alcohol.

In addition, we would like to thank all the people who volunteer their time and donations to raise funds for us, as we recognise that this is a vital way of supporting the work we do.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of Developments:

As the charity has had a turbulent year due to the Covid Pandemic, it has not affected the business plan and further plans are in place for taking the charity forward whilst responding to the needs of beneficiaries, responding to the funding environment affecting charities and minimising risks to the organisation.

The Room at The Inn continues to provide the following range of services:

- Advice and Information
- Community Kitchen - serving healthy home-cooked food.
- Drug and Alcohol support
- Volunteering - developing people from the community to help others within the community.
- Foodbank
- Emergency Homeless Project providing 24 bedroom accommodation
- Health information Project, registers people with a Doctor, Dentist - Regular Health Awareness program to promote better health and wellbeing.

We helped people to navigate their way through ongoing welfare reforms, claim their full and correct entitlement to benefits, and access to Housing Services as well as accessing relevant support services, helping minimise poverty and isolation and help people to live full and active lives.

Community Kitchen

The Community Kitchen makes important contributions to the overall objectives of Room at the Inn & Y Project by providing a social environment where friends can meet to enjoy healthy meals or snacks at competitive price as well as making clients feel welcome at the centre whilst waiting to see a member of staff. Many fruit and vegetables used in the kitchen are home-grown and fresh from allotment as well as donated food items and Fareshare. The kitchen is staffed by approximately 10 volunteers. We link in with the Foodbank and provide daily 'Free' Tea, Coffee and Toast, and when needed emergency 'Out of Hours' food parcels. Currently due to Covid the Community Kitchen is closed but we still support those without as much as possible.

FINANCIAL REVIEW

Principal funding sources

We acknowledge the importance of our partnerships with public bodies such as Warrington Borough Council, (in accordance with service level agreements and contracts). In addition, we have also benefited from Partnership with David Wilson Homes, and currently Steve Morgan Foundation.

Donations and support from the people and organisations in the local community, as well as the efforts of staff and volunteers to arrange fundraising events, are very much appreciated.

Investment policy and objectives

The funds of the charity are held in bank accounts. The balance in each of these accounts is monitored regularly and amounts are transferred to interest bearing accounts to ensure a maximum return.

Reserves policy

The trustees recognise the need to have reserves to allow for unplanned expenditure, cash flow and necessary continuation if funding is not forthcoming. The charity aims to hold the equivalent of at least four months typical expenditure as an unrestricted reserve.

Going concern

The charity is largely funded from Warrington Borough Council in connection to the 24 bedroomed accommodation. The other services provided by the charity are very dependent on donations from the public, ecumenical organisations and the business community. The board of trustees are grateful for this support and will continue to work with all donors to maintain funding levels for the charity.

The board of trustees have two secured grants:- Warrington Borough Council funding until 2021 and Steve Morgan Foundation funding until June 2021.

The board of trustees continually monitor the financial position of the charity and consider that the charity is a going concern.

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2020

FUTURE PLANS

Following positive additions to the Board, before and after the period end, the trustees intend to maintain and improve arrangements for good governance through the recruitment of additional trustees, with relevant skills, knowledge and experience.

The charity has chosen to expand its premises in the future to include two charity shop style premises, bringing more awareness of the charity to the public and to provide cheap and affordable items for those in need, along with an opportunity to provide an outlet for new artists to display and sell their work.

Winmarleigh Street is no longer an accommodation premises but is to be used to help provide a valuable service adapting to the ever changing world we are living in.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable incorporated organisation which is governed by the Foundation document adopted on 11th January 2018.

Recruitment and appointment of new trustees

Apart from the first trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the board. An application form is provided with references checked.

In selecting individuals for appointment as charity trustees, the board must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The charity trustees shall manage the affairs of the charity and may for that purpose, exercise all the powers of the charity.

There must be at least 3 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

The maximum number of charity trustees is 10, the charity trustees may not appoint any charity trustees if as a result the number of charity trustees would exceed the maximum.

Decision making

No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is two trustees, or the number nearest to one third of the total number of charity trustees, whichever is greater, or such larger number as the charity trustees may decide from time to time.

Induction and training of new trustees

The board will make available to each new charity trustee, on or before their appointment:

- a copy of the current version of the constitution, and
- a copy of the charity's latest Trustees' Annual Report and statement of accounts.

Key management remuneration

A trustee acts as the shelter manager and currently does not receive any remuneration for this role. The trustee does receive travel expenses.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The charity has developed a risk register to monitor and control these risks to mitigate any impact they may have on the organisation in the future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176629

Room at the Inn and Y Project CIO

Report of the Trustees for the Year Ended 31 December 2020

Principal address

17 Winmarleigh Street
Warrington
Cheshire
WA1 1NB

Trustees

B J Monaghan
Ms S Blyth Secretary (resigned 30.4.20)
Mrs P Lovatt
Mrs T S Johnston (resigned 19.4.21)
S Miller Chairperson
Cllr D Friend
A A Edwards
A D Brown
Dr C M Anderson (appointed 4.12.20)
Ms C Peartree (appointed 17.2.21)

Auditors

Voisey & Co LLP
Statutory Auditor
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

AUDITORS

The auditors, Voisey & Co incorporated into Voisey & Co LLP on 1st May 2021, the partnership resigned and the limited liability partnership was appointed as succeeding auditors. A resolution proposing the reappointment of Voisey & Co LLP will be proposed at the following Annual General Meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

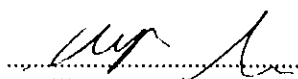
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The 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 21/9/21 and signed on its behalf by:


.....
S Miller - Trustee

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Opinion

We have audited the financial statements of Room at the Inn and Y Project CIO (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Room at the Inn and Y Project CIO

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

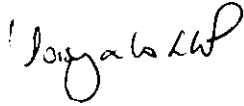
- 1 - Enquiry of Trustees around actual potential litigation and claims;
- 2 - we identified the laws and regulations applicable to the charitable company through discussions with the trustees, and from our knowledge of other charities in the sector;
- 3 - the identified laws and regulations were communicated to the audit team and were considered through out our testing on the audit;
- 4 - we reviewed the charities controls and procedures with the Trustees, they were considered for material weaknesses through out the audit;
- 5 - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and reviewing trustee meeting minutes.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Room at the Inn and Y Project CIO**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, or our audit work, for this report, or for the opinions we have formed.



for and on behalf of Voisey & Co LLP

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

8 Winmarleigh Street

Warrington

Cheshire

WA1 1JW

Date: 2nd September 2021

Room at the Inn and Y Project CIO

Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		159,808	-	159,808	162,901
Charitable activities	3				
General		171,317	-	171,317	5,048
Night shelter		-	-	-	36,000
Buddy project		-	10,800	10,800	4,500
Homeless Link		-	22,800	22,800	-
National Lottery		-	9,048	9,048	-
Other trading activities	2	2,658	-	2,658	24,852
Total		<u>333,783</u>	<u>42,648</u>	<u>376,431</u>	<u>233,301</u>
EXPENDITURE ON					
Raising funds		3,120	130	3,250	1,694
Charitable activities					
General		258,396	-	258,396	156,667
Night shelter		-	-	-	38,820
Day shelter		-	-	-	7,280
Buddy project		-	9,900	9,900	4,500
Homeless Link		-	22,800	22,800	-
National Lottery		-	1,814	1,814	-
Total		<u>261,516</u>	<u>34,644</u>	<u>296,160</u>	<u>208,961</u>
NET INCOME		<u>72,267</u>	<u>8,004</u>	<u>80,271</u>	<u>24,340</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		75,654	-	75,654	51,314
TOTAL FUNDS CARRIED FORWARD		<u><u>147,921</u></u>	<u><u>8,004</u></u>	<u><u>155,925</u></u>	<u><u>75,654</u></u>

The notes form part of these financial statements

Room at the Inn and Y Project CIO

Balance Sheet 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	5,560	-	5,560	2,373
CURRENT ASSETS					
Debtors	8	11,404	-	11,404	10,669
Cash at bank and in hand		148,060	8,004	156,064	68,150
		<u>159,464</u>	<u>8,004</u>	<u>167,468</u>	<u>78,819</u>
CREDITORS					
Amounts falling due within one year	9	(17,103)	-	(17,103)	(5,538)
NET CURRENT ASSETS		<u>142,361</u>	<u>8,004</u>	<u>150,365</u>	<u>73,281</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>147,921</u>	<u>8,004</u>	<u>155,925</u>	<u>75,654</u>
NET ASSETS		<u>147,921</u>	<u>8,004</u>	<u>155,925</u>	<u>75,654</u>
FUNDS	10				
Unrestricted funds				147,921	75,654
Restricted funds				8,004	-
TOTAL FUNDS				<u>155,925</u>	<u>75,654</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/9/21 and were signed on its behalf by:


S Miller - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

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.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

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

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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. 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.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Expenditure

- Other expenditure represents those items not falling into any other heading.

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	- 33% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position 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 net 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 costs 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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

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 company 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.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	2,658	24,852
	<u>2,658</u>	<u>24,852</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Grants	General	171,317	5,000
Sundry Receipts	General	-	48
Grants	Night shelter	-	36,000
Grants	Buddy project	10,800	4,500
Grants	Homeless Link	22,800	-
Grants	National Lottery	9,048	-
		<u>213,965</u>	<u>45,548</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
General	-	5,000
Warrington Borough Council	168,317	36,000
Steve Morgan Foundation	10,800	4,500
Homeless Link	22,800	-
Pod Doors	3,000	-
National Lottery	9,048	-
	<u>213,965</u>	<u>45,500</u>

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

	2020	2019
	£	£
Trustees' expenses	970	1,767
	<u> </u>	<u> </u>

During the period, two trustees made donations to Room at the Inn totalling £2,030.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
	11	9
Charity project staff	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	162,901	-	162,901
Charitable activities			
General	5,048	-	5,048
Night shelter	-	36,000	36,000
Buddy project	-	4,500	4,500
Other trading activities	24,852	-	24,852
Total	<u>192,801</u>	<u>40,500</u>	<u>233,301</u>
EXPENDITURE ON			
Raising funds	1,694	-	1,694
Charitable activities			
General	156,667	-	156,667
Night shelter	2,820	36,000	38,820
Day shelter	-	7,280	7,280
Buddy project	-	4,500	4,500
Total	<u>161,181</u>	<u>47,780</u>	<u>208,961</u>
NET INCOME/(EXPENDITURE)	<u>31,620</u>	<u>(7,280)</u>	<u>24,340</u>

RECONCILIATION OF FUNDS

Total funds brought forward	44,034	7,280	51,314
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Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	75,654	-

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020	2,378	1,570	3,948
Additions	4,437	956	5,393
At 31 December 2020	6,815	2,526	9,341
DEPRECIATION			
At 1 January 2020	1,060	515	1,575
Charge for year	1,464	742	2,206
At 31 December 2020	2,524	1,257	3,781
NET BOOK VALUE			
At 31 December 2020	4,291	1,269	5,560
At 31 December 2019	1,318	1,055	2,373

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	-	150
Other debtors	9,700	9,700
Prepayments	1,704	819
	11,404	10,669

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	6,755	96
Taxation and social security	3,842	1,535
Other creditors	6,506	3,907
	<u>17,103</u>	<u>5,538</u>

10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General	75,654	72,267	147,921
Restricted funds			
Buddy project	-	900	900
National Lottery	-	7,104	7,104
	<u>-</u>	<u>8,004</u>	<u>8,004</u>
TOTAL FUNDS	<u>75,654</u>	<u>80,271</u>	<u>155,925</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	333,783	(261,516)	72,267
Restricted funds			
Buddy project	10,800	(9,900)	900
Homeless Link	22,800	(22,800)	-
National Lottery	9,048	(1,944)	7,104
	<u>42,648</u>	<u>(34,644)</u>	<u>8,004</u>
TOTAL FUNDS	<u>376,431</u>	<u>(296,160)</u>	<u>80,271</u>

Room at the Inn and Y Project CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General	44,034	31,620	75,654
Restricted funds			
Day Shelter	7,280	(7,280)	-
TOTAL FUNDS	<u>51,314</u>	<u>24,340</u>	<u>75,654</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	192,801	(161,181)	31,620
Restricted funds			
Day Shelter	-	(7,280)	(7,280)
Night Shelter	36,000	(36,000)	-
Buddy project	4,500	(4,500)	-
	<u>40,500</u>	<u>(47,780)</u>	<u>(7,280)</u>
TOTAL FUNDS	<u>233,301</u>	<u>(208,961)</u>	<u>24,340</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General	44,034	103,887	147,921
Restricted funds			
Day Shelter	7,280	(7,280)	-
Buddy project	-	900	900
National Lottery	-	7,104	7,104
	<u>7,280</u>	<u>724</u>	<u>8,004</u>
TOTAL FUNDS	<u>51,314</u>	<u>104,611</u>	<u>155,925</u>

Room at the Inn and Y Project CIO

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

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	526,584	(422,697)	103,887
Restricted funds			
Day Shelter	-	(7,280)	(7,280)
Night Shelter	36,000	(36,000)	-
Buddy project	15,300	(14,400)	900
Homeless Link	22,800	(22,800)	-
National Lottery	9,048	(1,944)	7,104
	<u>83,148</u>	<u>(82,424)</u>	<u>724</u>
TOTAL FUNDS	<u>609,732</u>	<u>(505,121)</u>	<u>104,611</u>

11. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,726.

12. RELATED PARTY DISCLOSURES

Included in other debtors is an amount owed to the charity by the YMCA Warrington of £9,700 being funds received by the related party on behalf of the charity.

13. FUNDS

Night shelter

The night shelter provides a safe environment for homeless clients who spend the night in the shelter with staff around to ensure their safety. Food is given in the evening if required.

Day shelter

Day shelter involves assisting and looking after homeless clients throughout the day, making their meals, doing their washing and taking them to their appointments. The activities of the day shelter are carried out in the same building as the night shelter.

Buddy Project

The buddy project is in relation to funding received to assist in the day shelter activities noted above.

Homeless Link Grant

Homeless link grant is funding in relation to lost income due to COVID-19 and is to assist with the activities of the charity.

National Lottery COVID-19 Grant

National Lottery COVID-19 Grant is in relation to funding received to assist in the setting up of a new charity shop.

Room at the Inn and Y Project CIO

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	91,350	104,905
Housing benefit	40,562	50,139
Overnight fees	12,523	6,857
YMCA funding	-	1,000
Management Fee	15,373	-
	159,808	162,901
Other trading activities		
Fundraising events	2,658	24,852
Charitable activities		
Grants	213,965	45,500
Sundry Receipts	-	48
	213,965	45,548
Total incoming resources		
	376,431	233,301
EXPENDITURE		
Raising donations and legacies		
Fundraising marketing	-	419
Fundraising fees	695	431
	695	850
Other trading activities		
Purchases	2,555	844
Charitable activities		
Trustees' expenses	970	1,767
Wages	183,230	127,638
Social security	7,573	4,180
Pensions	5,726	3,665
Hire of plant and machinery	-	161
Other operating leases - rent	8,548	12,206
Rates and water	4,413	3,451
Insurance	2,016	1,254
Light and heat	6,921	5,158
Telephone	1,942	1,779
Postage and stationery	2,442	2,487
Sundries	1,378	816
Project costs	12,283	8,766
Charitable subscriptions	670	1,611
Travel and subsistence	2,567	1,709
Carried forward	240,679	176,648

This page does not form part of the statutory financial statements

Room at the Inn and Y Project CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	2020 £	2019 £
Charitable activities		
Brought forward	240,679	176,648
Cleaning	5,794	5,170
Volunteer expenses	2,314	1,648
Subscriptions	721	241
Professional fees	3,071	421
Legal fees	-	387
Loss of office compensation	-	10,000
Repairs and renewals	9,421	8,399
Security	25,291	-
Fixtures and fittings	1,463	671
Computer equipment	742	291
	<u>289,496</u>	<u>203,876</u>
Support costs		
Governance costs		
Auditors' remuneration	1,500	1,500
Auditors' remuneration for non audit work	1,914	1,891
	<u>3,414</u>	<u>3,391</u>
Total resources expended	<u>296,160</u>	<u>208,961</u>
Net income	<u>80,271</u>	<u>24,340</u>

