

# WARMING UP THE HOMELESS

England & Wales · Charity number 1180417

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-10-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Warming Up The Homeless  
8-12 Wickham Avenue  
Bexhill-On-Sea  
East Sussex  
TN39 3EN

**Phone** 01424552929

**Email** [trudy@wuth.org](mailto:trudy@wuth.org)

**Website** [www.warmingupthehomeless.org.uk](http://www.warmingupthehomeless.org.uk)

## Activities

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**Objects:** THE CHARITY IS ESTABLISHED FOR THE PUBLIC BENEFIT TO RELIEVE POVERTY, SICKNESS AND NEED WHICH IS MAINLY, BUT NOT EXCLUSIVELY, CAUSED BY HOMELESSNESS OR THAT MAY RESULT IN HOMELESSNESS BY PROVIDING INFORMATION, EDUCATION, ADVICE, SYSTEMS, PROCESSES, AID AND SUPPORT TO INDIVIDUALS, ORGANISATIONS AND OTHER BODIES.

**Activities:** To clothe, feed and provide linked up welfare services to statutory agencies to those who identify as rough sleeping or homeless under the Housing Act 1996.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£541,816	£580,696	£103,990	12
2024-03-31	£427,566	£336,285	-	-
2023-03-31	£408,745	£427,176	-	-
2022-03-31	£427,566	£336,285	-	-
2021-03-31	£176,798	£133,045	-	-

## Trustees

Name	Role	Appointed
<b>JULIAN WOOTTEN</b>	Chair	2020-10-11
Abul Azad		2025-05-19
Councillor Ashan Jeeawon		2022-01-13
Lynn Brailsford		2025-02-12
Stephen Lochan-Grimer		2025-06-26

**WARMING UP THE HOMELESS**

England & Wales - Charity number 1180417

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# Accounts

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**WARMING UP THE HOMELESS  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

## **Warming Up The Homeless Contents**

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# **Warming Up The Homeless Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

## **Objectives and Activities**

### **Aims and Objectives**

#### **Objectives and aims**

The charity's purpose is to address poverty to bring relief within the homeless communities across our charity reach and offer wrap around support alongside housing.

The main objectives are offering wrap around support services often coupled with statutory services including local authorities;

- Satellite foodbanks
- Homestart scheme
- Digital inclusion scheme
- Voucher scheme
- Drop in centre facilities
- Bank account scheme
- IVP scheme
- Homeless assessment
- Mental health assessment
- Physical health assessment
- Recovery services
- Substance misuse assessment
- Fuel poverty scheme
- Facing homelessness advice and assessment
- Winter Night Shelter provision
- SWEP provision

### **Public Benefit**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Grant Making**

All policies are updated yearly.

New policies added this year:

- Winter Night Shelter policy
- Young Persons Winter Night Shelter
- SWEP safeguarding policy

### **Volunteers**

All volunteers must train in

- Safeguarding
- Professional boundaries
- Front line first aid
- Volunteers created a Men's hour and a women's hour to promote health mental health
- Volunteers created Bingo time for guests at the Hastings centre
- Volunteers run our Homestart scheme
- Volunteers make fresh sandwiches every day for outreach
- Volunteers cook food for distribution on outreach

## **Achievements and Performance**

# **Warming Up The Homeless Trustees' Report (continued) For The Year Ended 31 March 2025**

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## **Main Achievements**

The charity has

- Worked alongside other agencies to provide housing for 254 homeless personnel.
- Provided furniture and white goods to 428 people moving from rough sleeping to housing.
- Assisted 98 people to find employment
- Provided 50,000 food parcels for those in temporary and emergency accommodation
- Assisted opening 196 bank accounts for those who don't have the ID to open one
- Provided recovery services to 42 people formerly in addiction
- Provided clothing to 2,268 families and individuals
- Introduced StreetVet to our homeless communities
- Current figures for our satellite food banks has risen and now providing over 850 food parcels a week

## **Achievements against objectives set**

The Hastings centre continues to grow as to the needs of the homeless communities with the rise of professionals using the centre as a host venue.

## **Performance of fundraising activities against objectives set**

The charity continuously initiates income and strategies in a bid to continue good cash flow in 2025/26 and cover all new services and activities.

## **Financial Review**

### **Financial Position**

The financial position is slightly more robust than in previous years and has increased due to the inclusion of strategy and income consultant working with the charity.

### **Reserves Policy**

Reserves are held to maintain core running activities of the charity. At the year end the Charity had £36,095 (2024:£53,030) unrestricted funds and £67,895 (2024:£89,840) restricted funds.

### **Going Concern**

The principal risks facing the charity is the cost of living increases and lack of suitable funding opportunities.

The charity's principal sources of funds (including any fundraising) are:

- Home fundraising
- Public donations
- Local businesses
- Local Authority

## **Structure, Governance and Management**

### **Governing Document**

The charity is a charitable incorporated organisation, charity was established under a deed dated 23rd October 2018. Objects and Powers of the charitable incorporated organisation are governed under its deed dated 23rd October 2018.

The charity's organisational structure and wider network are as follows; The Charity works with;

- All local authorities across our charity reach
- VCSE Alliance
- Southdown Housing
- BASE
- Shelter
- Crisis
- ISSUP
- RSI

### **Trustee Selection Methods**

All policies have been updated in accordance to plan. Each new trustee is given an onboarding pack.

**Warming Up The Homeless  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Reference and Administrative Details**

**Trustees**

Mr Ashan Jeeawon  
Ms Lynn Brailsford (appointed 12/02/2025)  
Mr Julian Wootten  
Mr Abul Azard (appointed 19/05/2025)  
Mr Stephen Lochan-Grimer (appointed 26/06/2025)

**Charity Number**

1180417

**Principal Address**

48 Devonshire Road  
Bexhill-On-Sea  
East Sussex  
TN40 1AX

**Independent Examiner**

Caroline Clarke  
Clarke + Wells  
Ground Floor  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

**Warming Up The Homeless  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Ashan Jeeawon  
Trustee  
28th January 2026



[Ashan \(Jan 28, 2026 12:43:58 GMT\)](#)

J.Wootten

Mr Julian Wootten  
Trustee



**Warming Up The Homeless**  
**Independent Examiner's Report to the Trustees of Warming Up The Homeless**  
**For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Warming Up The Homeless (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

*Caroline Clarke*

Caroline Clarke  
28th January 2026  
Clarke + Wells  
Ground Floor  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

**Warming Up The Homeless  
Statement of Financial Activities  
For The Year Ended 31 March 2025**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>3</b>	134,017	159,743	293,760	303,104
Other trading activities	<b>4</b>	248,056	-	248,056	209,184
Other		-	-	-	12,239
		<u>382,073</u>	<u>159,743</u>	<u>541,816</u>	<u>524,527</u>
<b>EXPENDITURE ON:</b>					
Raising funds	<b>6</b>	(146,075)	(82,833)	(228,908)	(210,815)
Charitable activities:	<b>6</b>				
Welfare of the homeless		(252,933)	(98,855)	(351,788)	(333,791)
		<u>(399,008)</u>	<u>(181,688)</u>	<u>(580,696)</u>	<u>(544,606)</u>
<b>NET EXPENDITURE</b>		<u>(16,935)</u>	<u>(21,945)</u>	<u>(38,880)</u>	<u>(20,079)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(16,935)</u>	<u>(21,945)</u>	<u>(38,880)</u>	<u>(20,079)</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		53,030	89,840	142,870	162,949
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15</b>	<u><u>36,095</u></u>	<u><u>67,895</u></u>	<u><u>103,990</u></u>	<u><u>142,870</u></u>

The notes on pages 10 to 17 form part of these financial statements.

**Warming Up The Homeless  
Comparative Statement of Financial Activities  
For The Year Ended 31 March 2025**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>3</b>	151,508	151,596	303,104
Other trading activities	<b>4</b>	209,184	-	209,184
Other		7,500	4,739	12,239
		<u>368,192</u>	<u>156,335</u>	<u>524,527</u>
<b>EXPENDITURE ON:</b>				
Raising funds	<b>6</b>	(210,815)	-	(210,815)
Charitable activities:	<b>6</b>			
Welfare of the homeless		(223,584)	(110,207)	(333,791)
		<u>(434,399)</u>	<u>(110,207)</u>	<u>(544,606)</u>
<b>NET EXPENDITURE</b>		<u>(66,207)</u>	46,128	<u>(20,079)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(66,207)</u>	46,128	<u>(20,079)</u>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		119,237	43,712	162,949
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15</b>	<u><u>53,030</u></u>	<u><u>89,840</u></u>	<u><u>142,870</u></u>

The notes on pages 10 to 17 form part of these financial statements.

**Warming Up The Homeless  
Statement of Financial Position  
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	11	14,791	1,339	16,130	20,163
		14,791	1,339	16,130	20,163
<b>CURRENT ASSETS</b>					
Debtors	12	13,114	-	13,114	13,384
Cash at bank and in hand		33,369	66,556	99,925	119,110
		46,483	66,556	113,039	132,494
<b>Creditors: Amounts Falling Due Within One Year</b>	13	(25,179)	-	(25,179)	(9,787)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		21,304	66,556	87,860	122,707
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		36,095	67,895	103,990	142,870
<b>NET ASSETS</b>		36,095	67,895	103,990	142,870
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				67,895	89,840
Unrestricted Funds				36,095	53,030
<b>TOTAL FUNDS</b>	15			103,990	142,870

On behalf of the board

Mr Ashan Jeeawon  
Trustee  
28th January 2026



[Ashan \(Jan 28, 2026 12:43:58 GMT\)](#)

J.Wootten

Mr Julian Wootten  
Trustee



The notes on pages 10 to 17 form part of these financial statements.

**Warming Up The Homeless  
Statement of Cash Flows  
For The Year Ended 31 March 2025**

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	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash used in operations	1	(19,185)	(15,255)
Net cash used in operating activities		<u>(19,185)</u>	<u>(15,255)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		-	(7,352)
Decrease in cash and cash equivalents		(19,185)	(22,607)
Cash and cash equivalents at beginning of year	2	119,110	141,717
Cash and cash equivalents at end of year	2	<u>99,925</u>	<u>119,110</u>

**Warming Up The Homeless  
Notes to the Statement of Cash Flows  
For The Year Ended 31 March 2025**

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**1. Reconciliation of expenditure to cash used in operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net expenditure	(38,880)	(20,079)
<i>Adjustments for:</i>		
Depreciation of tangible assets	4,033	5,040
<i>Movements in working capital:</i>		
Decrease in trade and other debtors	270	668
Increase/(decrease) in trade and other creditors	15,392	(884)
Net cash used in operations	(19,185)	(15,255)

**2. Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	99,925	119,110

**3. Analysis of changes in net funds**

	<b>As at 1 April 2024</b>	<b>Cash flows</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	119,110	(19,185)	99,925

# **Warming Up The Homeless Notes to the Financial Statements For The Year Ended 31 March 2025**

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## **1. General Information**

Warming Up The Homeless is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1180417. The principal address is 48 Devonshire Road, Bexhill-On-Sea, East Sussex, TN40 1AX.

## **2. Accounting Policies**

### **2.1. Basis of Preparation of Financial Statements**

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

### **2.2. Incoming Resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### **2.3. Resources Expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Cost of generating funds comprise the costs associated with trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

### **2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	20% Reducing balance
Fixtures & Fittings	20% Reducing balance

### **2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

### **2.6. Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

## **3. Income from Donations and Legacies**

**Warming Up The Homeless**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	98,725	-	98,725
Grants	35,292	159,743	195,035
	<u>134,017</u>	<u>159,743</u>	<u>293,760</u>
			<b>2024</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	118,758	403	119,161
Grants	32,750	151,193	183,943
	<u>151,508</u>	<u>151,596</u>	<u>303,104</u>

The following grants are included within the total income from donations and legacies above:

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Beatrice Laing Trust	-	-	-
Bexhill Trust	-	-	-
Brian Mitchell - Charitable Trust	-	-	-
East Sussex County Council	-	8,500	8,500
Ernest Kleinwort Charitable Trust	-	-	-
Garfield Weston Foundation	-	-	-
Hastings Direct Community Fund	-	-	-
Hubbub Foundation	-	5,000	5,000
Isabel Blackman Foundation	-	-	-
Lloyds Bank Foundation	-	-	-
National Lottery Community Foundation	15,500	15,500	31,000
The Albert Hunt Trust	-	-	-
The Barratt Foundation	-	-	-
The Hobson Charity	-	-	-
The Homity Trust	-	-	-
The Lawson Trust	-	-	-
The Neighbourly Foundation	10,000	-	10,000
Hastings Borough Council	-	37,630	37,630
Sussex Community Foundation	5,000	6,000	11,000
NHS Engalnd	-	10,665	10,665
Charities Trust	-	10,000	10,000
East Sussex Healthcare NHS Charity	-	40,000	40,000
Eastbourne Borough Council	-	2,303	2,303
Hastings Voluntary Action	-	5,000	5,000
Feeding Britain	-	5,280	5,280
Other Small Grants	4,792	13,865	18,657
	<u>35,292</u>	<u>159,743</u>	<u>195,035</u>

**Warming Up The Homeless**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2024 Total funds £</b>
Beatrice Laing Trust	-	2,500	2,500
Bexhill Trust	750	-	750
Brian Mitchell - Charitable Trust	2,000	-	2,000
East Sussex County Council	-	39,422	39,422
Ernest Kleinwort Charitable Trust	-	6,000	6,000
Garfield Weston Foundation	-	15,000	15,000
Hastings Direct Community Fund	-	3,597	3,597
Hubbub Foundation	-	570	570
Isabel Blackman Foundation	-	2,500	2,500
Lloyds Bank Foundation	25,000	-	25,000
National Lottery Community Foundation	-	69,304	69,304
The Albert Hunt Trust	-	7,000	7,000
The Barratt Foundation	-	1,500	1,500
The Hobson Charity	-	2,300	2,300
The Homity Trust	-	1,000	1,000
The Lawson Trust	5,000	-	5,000
The Neighbourly Foundation	-	500	500
Hastings Borough Council	-	-	-
Sussex Community Foundation	-	-	-
NHS Engalnd	-	-	-
Charities Trust	-	-	-
East Sussex Healthcare NHS Charity	-	-	-
Eastbourne Borough Council	-	-	-
Hastings Voluntary Action	-	-	-
Feeding Britain	-	-	-
Other Small Grants	-	-	-
	<u>32,750</u>	<u>151,193</u>	<u>183,943</u>

**4. Income from Other Trading Activities**

	<b>2025 Unrestricted funds £</b>	<b>2024 Unrestricted funds £</b>
Shop income	247,471	208,178
Sponsorships / social lotteries	585	1,006
	<u>248,056</u>	<u>209,184</u>

**5. Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	<b>2025 £</b>	<b>2024 £</b>
Depreciation of tangible fixed assets - owned	4,033	5,040

**Warming Up The Homeless**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**6. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	228,908	-	228,908
Welfare of the homeless	251,584	100,204	351,788
	<u>480,492</u>	<u>100,204</u>	<u>580,696</u>
	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	210,815	-	210,815
Welfare of the homeless	252,225	81,566	333,791
	<u>463,040</u>	<u>81,566</u>	<u>544,606</u>

**7. Support Costs**

	<b>2025</b>
	<b>Welfare of the homeless</b>
	<b>£</b>
General administration:	
Insurance	7,857
Printing, postage and stationery	4,177
Telecommunications	4,123
Management	62,033
Subscriptions	1,633
Bookkeeping fees	6,641
Sundry expenses	6,142
Depreciation:	
Depreciation	4,033
Governance costs:	
Independent examiner's fees	1,320
Legal fees	2,245
	<u>100,204</u>
	<b>2024</b>
	<b>Welfare of the homeless</b>
	<b>£</b>
General administration:	
Computer and IT consumables	1,835
Insurance	5,085
Printing, postage and stationery	4,243

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**Warming Up The Homeless**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

Telecommunications	4,773
Management	37,534
Bookkeeping fees	5,826
Sundry expenses	6,097
Depreciation:	
Depreciation	5,040
Governance costs:	
Independent examiner's fees	1,200
Legal fees	9,933
	81,566
	81,566

**8. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	1,320	1,200
	1,320	1,200
	1,320	1,200

**9. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	213,797	211,371
Social security costs	10,714	-
Other pension costs	2,467	2,958
	226,978	214,329
	226,978	214,329

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**10. Average Number of Employees**

Average number of employees during the year was: 12 (2024: 17)

**11. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Cost</b>	
As at 1 April 2024	36,124
As at 31 March 2025	36,124
	36,124
<b>Depreciation</b>	
As at 1 April 2024	15,961
Provided during the period	4,033
As at 31 March 2025	19,994
	19,994
<b>Net Book Value</b>	
As at 31 March 2025	16,130
As at 1 April 2024	20,163
	20,163

**Warming Up The Homeless**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

12. Debtors

	2025	2024
	£	£
<b>Due within one year</b>		
Trade debtors	3,120	676
Other debtors	9,994	12,708
	<u>13,114</u>	<u>13,384</u>

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	15,202	3,088
Other creditors	8,476	5,198
Accruals and deferred income	1,501	1,501
	<u>25,179</u>	<u>9,787</u>

14. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,467 (2024: £2,958).

At the statement of financial position date contributions of £2,709 (2024: £1,333) were due to the fund and are included in creditors.

15. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	53,030	382,073	(399,008)	36,095
<b>Restricted funds</b>				
Restricted	89,840	159,743	(181,688)	67,895
<b>Total funds</b>	<u>142,870</u>	<u>541,816</u>	<u>(580,696)</u>	<u>103,990</u>
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	119,237	368,192	(434,399)	53,030
<b>Restricted funds</b>				
Restricted	43,712	156,335	(110,207)	89,840
<b>Total funds</b>	<u>162,949</u>	<u>524,527</u>	<u>(544,606)</u>	<u>142,870</u>

16. Transactions with Trustees

**Warming Up The Homeless**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

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None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**17. Related Party Disclosures**

Key management personnel (including directors) received compensation of £116,662 (2024: £89,433)






# Final Accounts 2025 (1)

Final Audit Report

2026-01-28

Created:	2026-01-28
By:	Alex Heal (aj.healhbs@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAaKEQuaYTHHgrb6VVP3pe4uAMBsVWWedIY

## "Final Accounts 2025 (1)" History

-  Document created by Alex Heal (aj.healhbs@gmail.com)  
2026-01-28 - 10:31:27 AM GMT- IP address: 51.6.162.41
-  Document emailed to Jay Wootten (jaywootten@hastingsdirect.com) for signature  
2026-01-28 - 10:31:49 AM GMT
-  Email viewed by Jay Wootten (jaywootten@hastingsdirect.com)  
2026-01-28 - 10:37:58 AM GMT- IP address: 52.102.17.117
-  Document e-signed by Jay Wootten (jaywootten@hastingsdirect.com)  
Signature Date: 2026-01-28 - 10:38:49 AM GMT - Time Source: server- IP address: 147.161.143.99
-  Agreement completed.  
2026-01-28 - 10:38:49 AM GMT






# Accounts signed by Trustees

Final Audit Report

2026-01-28

Created:	2026-01-28
By:	Alex Heal (aj.healhbs@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAALuqkMAKhxS3AeeGyTzEaDwNv3zBkRi-E

## "Accounts signed by Trustees" History

-  Document created by Alex Heal (aj.healhbs@gmail.com)  
2026-01-28 - 11:36:40 AM GMT- IP address: 51.6.162.41
-  Document emailed to Ashan (a@ashan.net) for signature  
2026-01-28 - 11:36:46 AM GMT
-  Email viewed by Ashan (a@ashan.net)  
2026-01-28 - 12:43:26 PM GMT- IP address: 140.248.40.25
-  Document e-signed by Ashan (a@ashan.net)  
Signature Date: 2026-01-28 - 12:43:58 PM GMT - Time Source: server- IP address: 92.40.168.156
-  Agreement completed.  
2026-01-28 - 12:43:58 PM GMT

**WARMING UP THE HOMELESS**

England & Wales - Charity number 1180417

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# Accounts

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**Charity number: 1180417**

**Warming Up The Homeless**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Warming Up The Homeless**  
**Contents Page**  
**For the year ended 31 March 2024**

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Statement of Cashflow	7
Notes to the Financial Statements	8 to 18

**Warming Up The Homeless**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are the relief of poverty within the homeless communities of our charity reach.

The main objectives are offering many support services often coupled with statutory services such as:

- Foodbank
- Homestart scheme
- Digital Inclusion scheme
- Homeless Support Daycentre facility
- Drop in centre facility
- Bank account scheme
- IVP scheme
- Homelessness assessment
- Facing homelessness advice and assessment
- Fuel poverty scheme

**Statement on public benefit**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Social investments**

No policy as yet as no social investments for the foreseeable future.

**Grantmaking**

All policies updated yearly.

All policies updated and new policies added this;

- Young Person Working Policy
- Inclusive Volunteering policy
- Severe Weather Protocol Policy
- Hastings Homeless Support Centre exceptional risk policy
- Children's safeguarding policy

**Volunteers**

All volunteers are trained in safeguarding, professional boundaries and 2024 proved the need to introduce Frontline First Aid and Health and Safety training for all staff and volunteers. These courses are mandatory.

100% attendance from all volunteers apart from those who have been with the charity for under 3 weeks.

Volunteers have created an arts and crafts club for Mental Health at our Hastings Homeless Support Centre

Volunteers have set up a second satellite food bank. One is at the Rother Homeless Support Centre and the second is at Hastings Homeless Support Centre.

Volunteers have established a cooking club at the Hastings Homeless Support Centre, teaching the homeless community how to cook healthy meals.

Volunteers run Homestart scheme proving second hand and new white goods, furniture, kitchen essentials, towels, bedding and beds to those who have moved on from rough sleeping and are now in unfurnished emergency or temporary accommodation.

**Warming Up The Homeless  
Report of the Trustees Continued  
For the year ended 31 March 2024**

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

The charity has..

- saved 1,51779.0kg of CO2 gases emitted from landfill by cooking and producing nutritious meals from surplus food donated by supermarkets.
- Supermarket waste food produced 123711.0 meals
- From Neighbourly alone, collected the equivalent of 49715.0 meals
- Assisted 147 people in finding full time employment
- Has helped 2,695 people to find accommodation.
- Supported 4,902 people with household items as part of our Homestart scheme
- Provided 35,000 + food parcels via our satellite food banks
- Assisted with 204 bank accounts via our banking scheme set up as homeless people do not usually have ID, traditionally required to open up an account.
- Provided clothing to 1,947 families in emergency or temporary accommodation.
- Current figures for our satellite food bank has risen exponentially to between 750/800 a week from 450 a week.

The needs of homeless people have grown and we have collaborated with a local third sector agency to provide bereavement counselling to our clients. Hastings Borough Council now commission the charity to provide emergency accommodation at the Hastings Homeless Support Centre during Severe Weather Emergency Protocol ( SWEPE). HBC use the Hastings Centre as a host venue with a view to provide rough sleepers who have attended SWEPE, accommodation.

Collaborated with the the local NHS via Primary Care Networks across our charity reach to provide

- Cervical Smear test
- HEP C testing
- Bowel Cancer screening
- Vape exchange for tobacco as part of a smoking cessation campaign
- Flu and Covid boosters
- Collaborated with a local third sector agency to provide a service for sex workers within the homeless community
- Collaborated with a local third sector agency to teach the homeless illiterate to read and write
- Collaborated with a local third sector agency to provide benefit advice to the homeless community
- Provided a form filling Friday service so our volunteers can complete forms the homeless community would usually struggle to do
- Collaborated with Rough Sleeper Initiative, a Home Office initiative, to provide a weekly health breakfast club set up especially for rough sleepers and RSI outreach workers to meet up and discuss issues. This also includes a mental health nurse and a clinical nurse.

**Achievements against objectives**

The charity set out to open a Hastings Homeless Support Centre. This is a structured day centre exclusively for the homeless community for three hot meals a day, shower and laundry facilities and as a host venue to many statutory and third sector agencies they will need in their homeless journey.

The charity has initiated two income and strategy consultants in a bid to give the charity extra power for income during 2025.

**FINANCIAL REVIEW**

Not as robust as in previous years. Income will increase in 2025 due to extra income consultants who fundraise for the charity. A Crowd funding drive will be implemented in February 2025 to ensure cash flow remains stable during the first quarter of the year which is typically very quiet with income from the retail side of the charity and from grants.

**Reserves**

Reserves are held to maintain core running activities of the charity. At the year end the Charity had £53,031 unrestricted funds and £89,839 restricted funds.

**Warming Up The Homeless  
Report of the Trustees Continued  
For the year ended 31 March 2024**

**Going concern**

Cost of living crisis. The charity is having to support more people each year, with the cost of living crisis.

The principal risks facing the charity is the cost of living increases and the increase of homeless individuals accessing assistance from our many support pathways.

The charity's principal sources of funds (including any fundraising) are:

- Home fundraising
- Public donations
- Grant trusts
- Local businesses
- Local Authority

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation. charity was established under a deed dated 23rd October 2018. Objects and Powers of the charitable incorporated organisation are governed under its deed dated 23rd October 2018.

The charity's organisational structure and wider network are as follows; The Charity works with;

- All Local Authorities across the charity reach
- VCSE Alliance
- Southdown Housing
- British Association of Supported Employers ( BASE)
- Shelter

**Recruitment and appointment of trustees**

Trustees are currently 2 with 1 on boarding and joining in March 25. 2 other vacancies are circulated within networks and have 5 interested so far. We will be at full capacity by March 2025.

All police's have been updated and will be provided to each new trustee as part of the onboarding schedule.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Warming Up The Homeless
<b>Charity registration number</b>	1180417
<b>Principal address</b>	48 Devonshire Road Bexhill-On-Sea East Sussex TN40 1AX

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

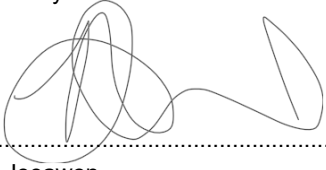
Julian Wootten  
Ashan Jeeawon

**Independent examiner**

Caroline Clarke ACA  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

**Warming Up The Homeless  
Report of the Trustees Continued  
For the year ended 31 March 2024**

Approved by the Board of Trustees and signed on its behalf by



.....  
Ashan Jeeawon

28 January 2025

**Warming Up The Homeless**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

*Caroline Clarke*

.....  
Caroline Clarke ACA  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

29 January 2025

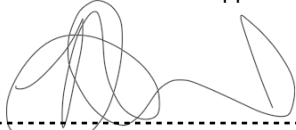
**Warming Up The Homeless**  
**Statement of Financial Activities**  
**For the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Income and endowments from:</b>					
Donations and legacies	2	151,508	151,596	303,104	204,184
Charitable activities	3	1,006	-	1,006	1,099
Other trading activities	4	208,178	-	208,178	203,462
Other income	5	7,500	4,739	12,239	-
<b>Total</b>		<b>368,192</b>	<b>156,335</b>	<b>524,527</b>	<b>408,745</b>
<b>Expenditure on:</b>					
Raising funds	6/7	(210,815)	-	(210,815)	(261,150)
Charitable activities	8/9	(223,584)	(110,207)	(333,791)	(166,026)
<b>Total</b>		<b>(434,399)</b>	<b>(110,207)</b>	<b>(544,606)</b>	<b>(427,176)</b>
<b>Net income/expenditure</b>		<b>(66,207)</b>	<b>46,128</b>	<b>(20,079)</b>	<b>(18,431)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		119,237	43,712	162,949	181,380
<b>Total funds carried forward</b>		<b>53,030</b>	<b>89,840</b>	<b>142,870</b>	<b>162,949</b>

**Warming Up The Homeless**  
**Statement of Financial Position**  
**As at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	15	20,163	17,851
		<b>20,163</b>	<b>17,851</b>
<b>Current assets</b>			
Debtors	16	13,384	14,052
Cash at bank and in hand		119,110	141,717
		<b>132,494</b>	<b>155,769</b>
<b>Creditors: amounts falling due within one year</b>	17	(9,787)	(10,671)
<b>Net current assets</b>		<b>122,707</b>	<b>145,098</b>
<b>Total assets less current liabilities</b>		<b>142,870</b>	<b>162,949</b>
<b>Net assets</b>		<b>142,870</b>	<b>162,949</b>
<b>The funds of the charity</b>			
Restricted income funds	18	89,840	43,712
Unrestricted income funds	18	53,030	119,237
<b>Total funds</b>		<b>142,870</b>	<b>162,949</b>

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



-----  
Ashan Jeeawon  
Trustee

28 January 2025

## Warming Up The Homeless

### Cashflow Statement For the period ended 31 March 2024

	2024	2023
<b>Cash flow from operating activities</b>		
Cash generated from operations	(15,255)	(22,611)
Dividends, interest and rent from investments	-	-
Purchase of tangible assets	<u>(7,352)</u>	<u>-</u>
	<u>(7,352)</u>	<u>-</u>
	(22,607)	(22,818)
Cash and cash equivalents at beginning of year	<u>141,717</u>	<u>164,535</u>
Cash and cash equivalents at end of year	<u>119,110</u>	<u>141,717</u>
<b>Cash generated from operations</b>		
Net movement in funds	(20,079)	(18,431)
Adjustments for:		
Depreciation and amortisation of fixed assets	5,040	3,163
Dividends, interest and rent from investments	-	-
Movement in working capital		
(Increase)/decrease in debtors	668	(7,160)
Increase/(Decrease) in creditors	<u>(884)</u>	<u>(183)</u>
<b>Cash generated from operations</b>	<u>(15,255)</u>	<u>(22,611)</u>

**Warming Up The Homeless**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Warming Up The Homeless meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Cost of generating funds comprise the costs associated with trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor vehicles	20% Reducing balance
Fixtures and fittings	20% Reducing balance

**2. Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Donations received	118,758	403	119,161	77,478
Grants received	32,750	151,193	183,943	126,706
	<u><b>151,508</b></u>	<u><b>151,596</b></u>	<u><b>303,104</b></u>	<u><b>204,184</b></u>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**Analysis of grants received**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Beatrice Laing Trust	2,500	-
Bexhill Trust	750	-
Brian Mitchell - Charitable Trust	2,000	-
Chalk Cliff Trust	-	5,000
East Sussex County Council	39,423	20,414
Ernest Kleinwort Charitable Trust	6,000	-
Garfield Weston Foundation	15,000	-
Hastings Direct Community Fund	3,597	7,659
Hendy Foundation	-	4,800
Hubbub Foundation	570	-
Isabel Blackman Foundation	2,500	-
Lewes District Council	-	5,000
LLoyds Bank Foundation	25,000	27,250
National Lottery Community Foundation	69,304	-
NFU Mutual Agency Giving Fund	-	3,190
Other Grants	-	17,393
Sussex Community Foundation	-	18,000
The Albert Hunt Trust	7,000	-
The Barratt Foundation	1,500	-
The Hobson Charity	2,300	-
The Homity Trust	1,000	-
The Julia and Hans Rausing Trust	-	13,000
The Lawson Trust	-	5,000
The Lawson Trust	5,000	-
The Neighbourly Foundation	500	-
	<b>183,944</b>	<b>126,706</b>

**3. Income from charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
<i>Welfare of the homeless</i>		
Sponsorships and social lotteries	1,006	1,099

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**4. Income earned from other activities**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Shop income	208,178	203,462
	<b>208,178</b>	<b>203,462</b>
	<b>208,178</b>	<b>203,462</b>

**5. Other income**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Other income	7,500	4,739	12,239	-
	<b>7,500</b>	<b>4,739</b>	<b>12,239</b>	-
	<b>7,500</b>	<b>4,739</b>	<b>12,239</b>	-

**6. Expenditure on generating donations and legacies**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Donations	17,556	9,747
	<b>17,556</b>	<b>9,747</b>
	<b>17,556</b>	<b>9,747</b>

**7. Expenditure on other trading activities**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Shop costs	193,259	251,403
	<b>193,259</b>	<b>251,403</b>
	<b>193,259</b>	<b>251,403</b>

**8. Costs of charitable activities by fund type**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Welfare of the homeless	142,436	109,789	252,225	100,968
Support costs	81,148	418	81,566	65,058
	<b>223,584</b>	<b>110,207</b>	<b>333,791</b>	<b>166,026</b>
	<b>223,584</b>	<b>110,207</b>	<b>333,791</b>	<b>166,026</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**9. Costs of charitable activities by activity type**

	Activities undertaken directly £	Support costs £	2024 £	2023 £
<b>Support costs</b>				
Welfare of the homeless	252,225	81,566	333,791	166,026

**10. Analysis of support costs**

	2024 £	2023 £
<b>Welfare of the homeless</b>		
Management	42,574	26,501
Bookkeeping	5,826	4,999
IT and Subscriptions	1,835	3,992
Insurance	5,085	7,992
Stationery and postage	4,243	3,198
Telephone	4,773	3,847
Sundry	6,097	2,275
Governance costs	11,133	12,254
	<b>81,566</b>	<b>65,058</b>

**11. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of owned fixed assets	5,040	4,522
Accountancy fees	1,200	1,200
Staff pension contributions	2,958	3,343
(Gain)/Loss on disposal of tangible fixed assets	-	946

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**12. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2024 were:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	211,372	186,753
Pension costs	2,958	3,343
	<b>214,330</b>	<b>190,096</b>
	<b>214,330</b>	<b>190,096</b>

No employee earned more than £60,000 during the year (2023:nil)

The total employee benefits of the key management personnel of the charity were £89,433.

	<b>2024</b>	<b>2023</b>
Staff	17	10
	<b>17</b>	<b>10</b>
	<b>17</b>	<b>10</b>

**13. Trustee remuneration and related party transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023:£nil).

No charity trustee received payment for professional or other services supplied to the charity (2023:£nil). The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023:£nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2023:£nil).

There are no related party transactions to disclose for 2024 (2023:none).

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**14. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	108,313	95,871	204,184
Charitable activities	1,099	-	1,099
Other trading activities	203,462	-	203,462
<b>Total</b>	<b>312,874</b>	<b>95,871</b>	<b>408,745</b>
<b>Expenditure on:</b>			
Raising funds	(195,125)	(66,025)	(261,150)
Charitable activities	(113,867)	(52,159)	(166,026)
<b>Total</b>	<b>(308,992)</b>	<b>(118,184)</b>	<b>(427,176)</b>
<b>Net income/expenditure</b>	<b>3,882</b>	<b>(22,313)</b>	<b>(18,431)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	115,355	66,025	181,380
<b>Total funds carried forward</b>	<b>119,237</b>	<b>43,712</b>	<b>162,949</b>

**15. Tangible fixed assets**

Cost or valuation	Fixtures and fittings £
At 01 April 2023	28,772
Additions	7,352
At 31 March 2024	<b>36,124</b>
<b>Depreciation</b>	
At 01 April 2023	10,921
Charge for year	5,040
At 31 March 2024	<b>15,961</b>
<b>Net book values</b>	
At 31 March 2024	<b>20,163</b>
At 31 March 2023	<b>17,851</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**16. Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	676	1,980
Prepayments and accrued income	10,580	7,542
Other debtors	2,128	4,530
	<b>13,384</b>	<b>14,052</b>
	<b>13,384</b>	<b>14,052</b>

**17. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	3,088	3,304
Other creditors	5,198	6,366
Accruals and deferred income	1,501	1,001
	<b>9,787</b>	<b>10,671</b>
	<b>9,787</b>	<b>10,671</b>

**18. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	119,237	368,192	(434,399)	53,030
	<b>119,237</b>	<b>368,192</b>	<b>(434,399)</b>	<b>53,030</b>
	<b>119,237</b>	<b>368,192</b>	<b>(434,399)</b>	<b>53,030</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	115,355	312,874	(308,992)	119,237
	<b>115,355</b>	<b>312,874</b>	<b>(308,992)</b>	<b>119,237</b>
	<b>115,355</b>	<b>312,874</b>	<b>(308,992)</b>	<b>119,237</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**Purpose of unrestricted Funds**

General

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**Restricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
Restricted funds	43,712	156,335	(110,207)	89,840
	<b>43,712</b>	<b>156,335</b>	<b>(110,207)</b>	<b>89,840</b>

**Restricted Funds - Previous year**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
Restricted funds	66,025	95,871	(118,184)	43,712
	<b>66,025</b>	<b>95,871</b>	<b>(118,184)</b>	<b>43,712</b>

**Purpose of restricted funds**

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**19. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	18,490	34,541	53,031
<b>Restricted funds</b>			
Restricted funds	1,673	88,166	89,839
	<b>20,163</b>	<b>122,707</b>	<b>142,870</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	15,760	103,477	119,237
<b>Restricted funds</b>			
Restricted funds	2,091	41,621	43,712
	<b>17,851</b>	<b>145,098</b>	<b>162,949</b>
	<b>17,851</b>	<b>145,098</b>	<b>162,949</b>

**WARMING UP THE HOMELESS**

England & Wales - Charity number 1180417

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# Accounts

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**Charity number: 1180417**

**Warming Up The Homeless**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2023**

**Warming Up The Homeless**  
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**For the year ended 31 March 2023**

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**Warming Up The Homeless  
Report of the Trustees  
For the year ended 31 March 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are the feeding and clothing of street homeless and homeless persons in Hastings and surrounding areas for the benefit by (but not limited to)

(1) Reducing poverty and maintaining dignity in those who are found to be unpopulated over 4 areas at present described as Hastings, St Leonards, Bexhill on Sea, Eastbourne.

(2) work in the community engaging with street homeless and homeless and encouraging mental wellbeing and physical health. Signposting as and where necessary.

(3) Overcoming barriers to learning , stigma, misconception, abuse and hatred.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **FINANCIAL REVIEW**

The financial position of the charity at the end of the year is considered satisfactory. The trustees are confident that reserves will increase in the forthcoming year. At the year end the charity reserves were £162,949 (2022:£181,830). It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is a charitable incorporated organisation. charity was established under a deed dated 23rd October 2018. Objects and Powers of the charitable incorporated organisation are governed under its deed dated 23rd October 2018.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Warming Up The Homeless
<b>Charity registration number</b>	1180417
<b>Principal address</b>	48 Devonshire Road Bexhill-On-Sea East Sussex TN40 1AX

### **Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Julian Wootten  
Emily Flanagan  
Ashan Jeeawon  
Lynn Langlands

### **Independent examiner**

Caroline Clarke ACA  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

**Warming Up The Homeless  
Report of the Trustees Continued  
For the year ended 31 March 2023**

Approved by the Board of Trustees and signed on its behalf by

.....  
Julian Wootten

**Warming Up The Homeless**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
Caroline Clarke ACA  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

**Warming Up The Homeless**  
**Statement of Financial Activities**  
**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	108,313	95,871	204,184	243,186
Charitable activities	3	1,099	-	1,099	1,428
Other trading activities	4	203,462	-	203,462	182,952
<b>Total</b>		<b>312,874</b>	<b>95,871</b>	<b>408,745</b>	<b>427,566</b>
<b>Expenditure on:</b>					
Raising funds	5/6	(195,125)	(66,025)	(261,150)	(176,632)
Charitable activities	7/8	(113,867)	(52,159)	(166,026)	(159,653)
<b>Total</b>		<b>(308,992)</b>	<b>(118,184)</b>	<b>(427,176)</b>	<b>(336,285)</b>
<b>Net income/expenditure</b>		<b>3,882</b>	<b>(22,313)</b>	<b>(18,431)</b>	<b>91,281</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		115,355	66,025	181,380	90,099
<b>Total funds carried forward</b>		<b>119,237</b>	<b>43,712</b>	<b>162,949</b>	<b>181,380</b>

**Warming Up The Homeless  
Statement of Financial Position  
As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	17,851	20,807
		<b>17,851</b>	<b>20,807</b>
<b>Current assets</b>			
Debtors	15	14,052	6,892
Cash at bank and in hand		141,717	164,535
		<b>155,769</b>	<b>171,427</b>
<b>Creditors: amounts falling due within one year</b>	16	(10,671)	(10,854)
<b>Net current assets</b>		<b>145,098</b>	<b>160,573</b>
<b>Total assets less current liabilities</b>		<b>162,949</b>	<b>181,380</b>
<b>Net assets</b>		<b>162,949</b>	<b>181,380</b>
<b>The funds of the charity</b>			
Restricted income funds	17	43,712	66,025
Unrestricted income funds	17	119,237	115,355
<b>Total funds</b>		<b>162,949</b>	<b>181,380</b>

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

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**Warming Up The Homeless**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Warming Up The Homeless meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Cost of generating funds comprise the costs associated with trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor vehicles	20% Reducing balance
Fixtures and fittings	20% Reducing balance

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Donations received	71,873	5,605	77,478	125,543
Grants received	36,440	90,266	126,706	117,643
	<b>108,313</b>	<b>95,871</b>	<b>204,184</b>	<b>243,186</b>

**Analysis of grants received**

	2023	2022
	£	£
Chalk Cliff Trust	5,000	-
East Sussex County Council	20,414	-
Garfield Weston Foundation	-	25,000
Hastings Direct Community Fund	7,659	10,041
Hedley Foundation	-	2,400
Hendy Foundation	4,800	-
Isabel Blackman Foundation	-	2,500
Lewes District Council	5,000	-
LLoyds Bank Foundation	27,250	-
NFU Mutual Agency Giving Fund	3,190	-
Other Grants	17,393	21,802
Rother District Council	-	4,000
Social Enterprise Support Fund	-	18,000
Sussex Community Foundation	18,000	14,700
The Albert Hunt Trust	-	10,000
The Hilden Charitable Fund	-	4,800
The Julia and Hans Rausing Trust	13,000	-
The Lawson Trust	5,000	-
The Screwfix Foundation	-	4,400
	<b>126,706</b>	<b>117,643</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**3. Income from charitable activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
<i>Welfare of the homeless</i>		
Sponsorships and social lotteries	1,099	1,428

**4. Income earned from other activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Shop income	203,462	182,952
	<b>203,462</b>	<b>182,952</b>
	<b>203,462</b>	<b>182,952</b>

**5. Expenditure on generating donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations	9,747	17,259
	<b>9,747</b>	<b>17,259</b>
	<b>9,747</b>	<b>17,259</b>

**6. Expenditure on other trading activities**

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Shop costs	185,378	66,025	251,403	159,373
	<b>185,378</b>	<b>66,025</b>	<b>251,403</b>	<b>159,373</b>
	<b>185,378</b>	<b>66,025</b>	<b>251,403</b>	<b>159,373</b>

**7. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Welfare of the homeless	50,005	50,963	100,968	108,562
Support costs	63,862	1,196	65,058	51,091
	<b>113,867</b>	<b>52,159</b>	<b>166,026</b>	<b>159,653</b>
	<b>113,867</b>	<b>52,159</b>	<b>166,026</b>	<b>159,653</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**8. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
<b>Support costs</b>				
Welfare of the homeless	100,968	65,058	166,026	159,653

**9. Analysis of support costs**

	2023	2022
	£	£
<b>Welfare of the homeless</b>		
Management	26,501	17,299
Book keeping	4,999	6,106
ITand Subscriptions	3,992	423
Insurance	7,992	5,131
Stationery and postage	3,198	3,383
Telephone	3,847	1,657
Sundry	2,275	7,983
Training	-	2,979
Governance costs	12,254	6,130
	<b>65,058</b>	<b>51,091</b>

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	4,522	5,201
Accountancy fees	1,200	1,200
Staff pension contributions	3,343	551
(Gain)/Loss on disposal of tangible fixed assets	946	-

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2023 were:

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	185,645	101,832
Social security costs	1,108	1,162
Pension costs	3,343	551
	<b>190,096</b>	<b>103,545</b>

	<b>2023</b>	<b>2022</b>
Staff	10	8
	<b>10</b>	<b>8</b>

**12. Trustee remuneration and related party transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil).

No charity trustee received payment for services supplied to the charity (2022: J Wootten received £2,125 for the provision of legal and HR services).

No trustees were reimbursed any expenses incurred in relation to their duties as trustees.

There are no donations from related parties which are outside the normal course of the Charity's business and no restricted donations from related parties.

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**13. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	121,885	121,301	243,186
Charitable activities	1,428	-	1,428
Other trading activities	182,952	-	182,952
<b>Total</b>	<b>306,265</b>	<b>121,301</b>	<b>427,566</b>
<b>Expenditure on:</b>			
Raising funds	(165,811)	(10,821)	(176,632)
Charitable activities	(111,930)	(47,723)	(159,653)
<b>Total</b>	<b>(277,741)</b>	<b>(58,544)</b>	<b>(336,285)</b>
<b>Net income</b>	<b>28,524</b>	<b>62,757</b>	<b>91,281</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	86,831	3,268	90,099
<b>Total funds carried forward</b>	<b>115,355</b>	<b>66,025</b>	<b>181,380</b>

**14. Tangible fixed assets**

Cost or valuation	Motor vehicles £	Fixtures and fittings £	Total £
At 01 April 2022	6,495	22,070	28,565
Additions	-	6,702	6,702
Disposals	(6,495)	-	(6,495)
At 31 March 2023	<b>-</b>	<b>28,772</b>	<b>28,772</b>
<b>Depreciation</b>			
At 01 April 2022	1,299	6,459	7,758
Disposals	(1,299)	-	(1,299)
Charge for year	-	4,462	4,462
At 31 March 2023	<b>-</b>	<b>10,921</b>	<b>10,921</b>
<b>Net book values</b>			
At 31 March 2023	<b>-</b>	<b>17,851</b>	<b>17,851</b>
At 31 March 2022	<b>5,196</b>	<b>15,611</b>	<b>20,807</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**15. Debtors**

	2023	2022
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	1,980	-
Prepayments and accrued income	7,542	4,542
Other debtors	4,530	2,350
	<b>14,052</b>	<b>6,892</b>

**16. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	3,304	4,162
Other creditors	6,366	5,691
Accruals and deferred income	1,001	1,001
	<b>10,671</b>	<b>10,854</b>

**17. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	115,355	312,874	(308,992)	119,237
	<b>115,355</b>	<b>312,874</b>	<b>(308,992)</b>	<b>119,237</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	86,831	306,265	(277,741)	115,355
	<b>86,831</b>	<b>306,265</b>	<b>(277,741)</b>	<b>115,355</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**Purpose of unrestricted Funds**

General

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**Restricted Funds**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
Restricted funds	66,025	95,871	(118,184)	43,712
	<b>66,025</b>	<b>95,871</b>	<b>(118,184)</b>	<b>43,712</b>

**Restricted Funds - Previous year**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
Restricted funds	3,268	121,301	(58,544)	66,025
	<b>3,268</b>	<b>121,301</b>	<b>(58,544)</b>	<b>66,025</b>

**Purpose of restricted funds**

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**18. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	15,760	103,477	119,237
<b>Restricted funds</b>			
Restricted funds	2,091	41,621	43,712
	<b>17,851</b>	<b>145,098</b>	<b>162,949</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	18,193	97,162	115,355
<b>Restricted funds</b>			
Restricted funds	2,614	63,411	66,025
	<b>20,807</b>	<b>160,573</b>	<b>181,380</b>
	<b>20,807</b>	<b>160,573</b>	<b>181,380</b>

**WARMING UP THE HOMELESS**

England & Wales - Charity number 1180417

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# Accounts

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**Charity number: 1180417**

**Warming Up The Homeless**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2022**

**Warming Up The Homeless  
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**Warming Up The Homeless  
Report of the Trustees  
For the year ended 31 March 2022**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are the feeding and clothing of street homeless and homeless persons in Hastings and surrounding areas for the benefit by (but not limited to)

(1) Reducing poverty and maintaining dignity in those who are found to be unpopulated over 4 areas at present described as Hastings, St Leonards, Bexhill on Sea, Eastbourne.

(2) work in the community engaging with street homeless and homeless and encouraging mental wellbeing and physical health. Signposting as and where necessary.

(3) Overcoming barriers to learning , stigma, misconception, abuse and hatred.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**FINANCIAL REVIEW**

The financial position of the charity at the end of the year is considered satisfactory. The trustees are confident that reserves will increase in the forthcoming year. At the year end the charity reserves were £181,380 (2021:£90,099). It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation. charity was established under a deed dated 23rd October 2018. Objects and Powers of the charitable incorporated organisation are governed under its deed dated 23rd October 2018.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Warming Up The Homeless
<b>Charity registration number</b>	1180417
<b>Principal address</b>	48 Devonshire Road Bexhill-On-Sea East Sussex TN40 1AX

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Julian Wootten  
Emily Flanagan  
Ashan Jeeawon  
Lynn Langlands

**Independent examiners**

Caroline Clarke ACA  
99 Western Road  
Lewes  
East Sussex  
BN7 1RS

**Warming Up The Homeless  
Report of the Trustees Continued  
For the year ended 31 March 2022**

Approved by the Board of Trustees and signed on its behalf by

.....  
Julian Wootten

27 January 2023

**Warming Up The Homeless**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2022**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
Caroline Clarke ACA  
99 Western Road  
Lewes  
East Sussex  
BN7 1RS

27 January 2023

**Warming Up The Homeless**  
**Statement of Financial Activities**  
**For the year ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	121,885	121,301	243,186	142,454
Charitable activities	3	1,428	-	1,428	1,038
Other trading activities	4	182,952	-	182,952	33,306
<b>Total</b>		<b>306,265</b>	<b>121,301</b>	<b>427,566</b>	<b>176,798</b>
<b>Expenditure on:</b>					
Raising funds	5/6	(165,811)	(10,821)	(176,632)	(50,688)
Charitable activities	7/8	(111,930)	(47,723)	(159,653)	(82,357)
<b>Total</b>		<b>(277,741)</b>	<b>(58,544)</b>	<b>(336,285)</b>	<b>(133,045)</b>
<b>Net income</b>		<b>28,524</b>	<b>62,757</b>	<b>91,281</b>	<b>43,753</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		86,831	3,268	90,099	46,346
<b>Total funds carried forward</b>		<b>115,355</b>	<b>66,025</b>	<b>181,380</b>	<b>90,099</b>

**Warming Up The Homeless  
Statement of Financial Position  
As at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	20,807	9,973
		<b>20,807</b>	<b>9,973</b>
<b>Current assets</b>			
Debtors	15	6,892	7,397
Cash at bank and in hand		164,535	79,447
		<b>171,427</b>	<b>86,844</b>
<b>Creditors: amounts falling due within one year</b>	16	(10,854)	(6,718)
<b>Net current assets</b>		<b>160,573</b>	<b>80,126</b>
<b>Total assets less current liabilities</b>		<b>181,380</b>	<b>90,099</b>
<b>Net assets</b>		<b>181,380</b>	<b>90,099</b>
<b>The funds of the charity</b>			
Restricted income funds	17	66,025	3,268
Unrestricted income funds	17	115,355	86,831
<b>Total funds</b>		<b>181,380</b>	<b>90,099</b>

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

-----  
Julian Wootten  
Trustee  
27 January 2023

**Warming Up The Homeless**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2022**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Warming Up The Homeless meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Cost of generating funds comprise the costs associated with trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor vehicles	20% Reducing balance
Fixtures and fittings	20% Reducing balance

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	110,517	15,026	125,543	66,676
Grants received	11,368	106,275	117,643	75,778
	<b>121,885</b>	<b>121,301</b>	<b>243,186</b>	<b>142,454</b>

**Analysis of grants received**

	2022	2021
	£	£
Garfield Weston Foundation	25,000	-
Hastings Direct Community Fund	10,041	12,285
Hedley Foundation	2,400	-
Isabel Blackman Foundation	2,500	-
Other Grants	21,802	18,336
Rother District Council	4,000	40,357
Social Enterprise Support Fund	18,000	-
Sussex Community Foundation	14,700	4,800
The Albert Hunt Trust	10,000	-
The Hilden Charitable Fund	4,800	-
The Screwfix Foundation	4,400	-
	<b>117,643</b>	<b>75,778</b>

**3. Income from charitable activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
<i>Welfare of the homeless</i>		
Sponsorships and social lotteries	1,428	1,038

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**4. Income earned from other activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Shop income	182,952	33,306
	<b>182,952</b>	<b>33,306</b>
	<b>182,952</b>	<b>33,306</b>

**5. Expenditure on generating donations and legacies**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Donations	17,259	1,267
	<b>17,259</b>	<b>1,267</b>
	<b>17,259</b>	<b>1,267</b>

**6. Expenditure on other trading activities**

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Shop costs	148,552	10,821	159,373	49,421
	<b>148,552</b>	<b>10,821</b>	<b>159,373</b>	<b>49,421</b>
	<b>148,552</b>	<b>10,821</b>	<b>159,373</b>	<b>49,421</b>

**7. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Welfare of the homeless	62,653	45,909	108,562	63,173
Support costs	49,277	1,814	51,091	19,184
	<b>111,930</b>	<b>47,723</b>	<b>159,653</b>	<b>82,357</b>
	<b>111,930</b>	<b>47,723</b>	<b>159,653</b>	<b>82,357</b>

**8. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
<b>Support costs</b>				
Welfare of the homeless	108,562	51,091	159,653	82,357

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**9. Analysis of support costs**

	2022	2021
	£	£
<b>Welfare of the homeless</b>		
Management	17,299	-
Book keeping	6,106	2,935
IT	423	176
Insurance	5,131	4,192
Stationery and postage	3,383	2,247
Telephone	1,657	883
Sundry	7,983	1,735
Training	2,979	2,739
Governance costs	6,130	4,277
	<b>51,091</b>	<b>19,184</b>
	<b>51,091</b>	<b>19,184</b>

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	5,201	2,493
Accountancy fees	1,200	1,000
Staff pension contributions	551	-
	<b>7,952</b>	<b>4,493</b>
	<b>7,952</b>	<b>4,493</b>

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2022 were:

	2022	2021
	£	£
Salaries and wages	101,832	11,439
Social security costs	1,162	-
Pension costs	551	-
	<b>103,545</b>	<b>11,439</b>
	<b>103,545</b>	<b>11,439</b>

No employee earned more than £60,000 during the year (2021: nil).

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**12. Trustee remuneration and related party transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil).

J Wootten received £2,125 for the provision of legal and HR service. No other charity trustee received payment for services supplied to the charity (2021: £nil).

No trustees were reimbursed any expenses incurred in relation to their duties as trustees.

There are no donations from related parties which are outside the normal course of the Charity's business and no restricted donations from related parties.

**13. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	130,169	12,285	142,454
Charitable activities	1,038	-	1,038
Other trading activities	33,306	-	33,306
<b>Total</b>	<b>164,513</b>	<b>12,285</b>	<b>176,798</b>
<b>Expenditure on:</b>			
Raising funds	(50,688)	-	(50,688)
Charitable activities	(73,340)	(9,017)	(82,357)
<b>Total</b>	<b>(124,028)</b>	<b>(9,017)</b>	<b>(133,045)</b>
<b>Net income</b>	<b>40,485</b>	<b>3,268</b>	<b>43,753</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	46,346	-	46,346
<b>Total funds carried forward</b>	<b>86,831</b>	<b>3,268</b>	<b>90,099</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**14. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Motor vehicles £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
At 01 April 2021	-	12,530	12,530
Additions	6,495	9,540	16,035
At 31 March 2022	<b>6,495</b>	<b>22,070</b>	<b>28,565</b>
<b>Depreciation</b>			
At 01 April 2021	-	2,557	2,557
Charge for year	1,299	3,902	5,201
At 31 March 2022	<b>1,299</b>	<b>6,459</b>	<b>7,758</b>
<b>Net book values</b>			
At 31 March 2022	<b>5,196</b>	<b>15,611</b>	<b>20,807</b>
At 31 March 2021	-	<b>9,973</b>	<b>9,973</b>

**15. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts due within one year:</b>		
Prepayments and accrued income	4,542	4,542
Other debtors	2,350	2,855
	<b>6,892</b>	<b>7,397</b>

**16. Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	4,162	2,333
Other creditors	5,691	486
Accruals and deferred income	1,001	3,899
	<b>10,854</b>	<b>6,718</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**17. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	86,831	306,265	(277,741)	115,355
	<u>86,831</u>	<u>306,265</u>	<u>(277,741)</u>	<u>115,355</u>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	46,346	164,513	(124,028)	86,831
	<u>46,346</u>	<u>164,513</u>	<u>(124,028)</u>	<u>86,831</u>

**Purpose of unrestricted Funds**

General

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**Restricted Funds**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
Restricted funds	3,268	121,301	(58,544)	66,025
	<u>3,268</u>	<u>121,301</u>	<u>(58,544)</u>	<u>66,025</u>

**Restricted Funds - Previous year**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
Restricted funds	-	12,285	(9,017)	3,268
	<u>-</u>	<u>12,285</u>	<u>(9,017)</u>	<u>3,268</u>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2022**

**Purpose of restricted funds**

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**18. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	18,193	97,162	115,355
<b>Restricted funds</b>			
Restricted funds	2,614	63,411	66,025
	<b>20,807</b>	<b>160,573</b>	<b>181,380</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	6,705	80,126	86,831
<b>Restricted funds</b>			
Restricted funds	3,268	-	3,268
	<b>9,973</b>	<b>80,126</b>	<b>90,099</b>

**WARMING UP THE HOMELESS**

England & Wales - Charity number 1180417

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# Accounts

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**Charity number: 1180417**

**Warming Up The Homeless**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2021**

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**Warming Up The Homeless  
Report of the Trustees  
For the year ended 31 March 2021**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are the feeding and clothing of street homeless and homeless persons in Hastings and surrounding areas for the benefit by (but not limited to)

(1) Reducing poverty and maintaining dignity in those who are found to be unpopulated over 4 areas at present described as Hastings, St Leonards, Bexhill on Sea, Eastbourne.

(2) work in the community engaging with street homeless and homeless and encouraging mental wellbeing and physical health. Signposting as and where necessary.

(3) Overcoming barriers to learning , stigma, misconception, abuse and hatred.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**FINANCIAL REVIEW**

The financial position of the charity at the end of the year is considered satisfactory. The trustees are confident that reserves will increase in the forthcoming year. At the year end the charity reserves were £90,099. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a charitable incorporated organisation. charity was established under a deed dated 23rd October 2018. Objects and Powers of the charitable incorporated organisation are governed under its deed dated 23rd October 2018.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Warming Up The Homeless
<b>Charity registration number</b>	1180417
<b>Principal address</b>	48 Devonshire Road Bexhill-On-Sea East Sussex TN40 1AX

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Julian Wootten  
(Appointed: 11 October 2020)  
Scott O'Rourke  
Trudy Hampton  
Emily Flanagan  
Steven Wallis

**Warming Up The Homeless  
Report of the Trustees Continued  
For the year ended 31 March 2021**

**Independent examiners**

Andrew M Wells FMAAT  
99 Western Road  
Lewes  
East Sussex  
BN7 1RS

Approved by the Board of Trustees and signed on its behalf by

.....  
Julian Wootten

25 January 2022

**Warming Up The Homeless  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
Andrew M Wells FMAAT  
99 Western Road  
Lewes  
East Sussex  
BN7 1RS

25 January 2022

**Warming Up The Homeless**  
**Statement of Financial Activities**  
**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2	130,169	12,285	142,454	86,630
Charitable activities	3	1,038	-	1,038	6,044
Other trading activities	4	33,306	-	33,306	-
<b>Total</b>		<b>164,513</b>	<b>12,285</b>	<b>176,798</b>	<b>92,674</b>
<b>Expenditure on:</b>					
Raising funds	5/6	(50,688)	-	(50,688)	-
Charitable activities	7/8	(73,340)	(9,017)	(82,357)	(46,328)
<b>Total</b>		<b>(124,028)</b>	<b>(9,017)</b>	<b>(133,045)</b>	<b>(46,328)</b>
<b>Net income</b>		<b>40,485</b>	<b>3,268</b>	<b>43,753</b>	<b>46,346</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		46,346	-	46,346	-
<b>Total funds carried forward</b>		<b>86,831</b>	<b>3,268</b>	<b>90,099</b>	<b>46,346</b>

**Warming Up The Homeless  
Statement of Financial Position  
As at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	14	9,973	257
		<b>9,973</b>	<b>257</b>
<b>Current assets</b>			
Debtors	15	7,397	2,869
Cash at bank and in hand		79,447	44,720
		<b>86,844</b>	<b>47,589</b>
<b>Creditors: amounts falling due within one year</b>	16	(6,718)	(1,500)
<b>Net current assets</b>		<b>80,126</b>	<b>46,089</b>
<b>Total assets less current liabilities</b>		<b>90,099</b>	<b>46,346</b>
<b>Net assets</b>		<b>90,099</b>	<b>46,346</b>
<b>The funds of the charity</b>			
Restricted income funds	17	3,268	-
Unrestricted income funds	17	86,831	46,346
<b>Total funds</b>		<b>90,099</b>	<b>46,346</b>

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

-----  
Julian Wootten  
Trustee  
25 January 2022

**Warming Up The Homeless**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Warming Up The Homeless meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Cost of generating funds comprise the costs associated with trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings 20% Reducing balance

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	66,676	-	66,676	73,509
Grants received	63,493	12,285	75,778	13,121
	<b>130,169</b>	<b>12,285</b>	<b>142,454</b>	<b>86,630</b>

**3. Income from charitable activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<i>Welfare of the homeless</i>		
Sales within charitable activities	-	5,380
Sponsorships and social lotteries	1,038	664
	<b>1,038</b>	<b>6,044</b>
	<b>1,038</b>	<b>6,044</b>

**4. Income earned from other activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Shop income	33,306	-
	<b>33,306</b>	-
	<b>33,306</b>	-

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**5. Expenditure on generating donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations	1,267	-
	<b>1,267</b>	<b>-</b>
	<b>1,267</b>	<b>-</b>

**6. Expenditure on other trading activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Shop costs	49,421	-
	<b>49,421</b>	<b>-</b>
	<b>49,421</b>	<b>-</b>

**7. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Welfare of the homeless	54,156	9,017	63,173	37,742
Support costs	19,184	-	19,184	8,586
	<b>73,340</b>	<b>9,017</b>	<b>82,357</b>	<b>46,328</b>
	<b>73,340</b>	<b>9,017</b>	<b>82,357</b>	<b>46,328</b>

**8. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
<b>Support costs</b>				
Welfare of the homeless	63,173	19,184	82,357	46,328

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**9. Analysis of support costs**

	2021	2020
	£	£
<b>Welfare of the homeless</b>		
Book keeping	2,935	366
IT	176	116
Insurance	4,192	2,174
Stationery and postage	2,247	923
Telephone	883	233
Sundry	1,735	300
Training	2,739	-
Governance costs	4,277	4,474
	<b>19,184</b>	<b>8,586</b>
	<b>19,184</b>	<b>8,586</b>

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	2,493	64
Accountancy fees	1,000	1,500
	<b>3,493</b>	<b>1,564</b>
	<b>3,493</b>	<b>1,564</b>

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2021 were:

	2021	2020
	£	£
Salaries and wages	11,439	-
	<b>11,439</b>	<b>-</b>
	<b>11,439</b>	<b>-</b>

**12. Trustee remuneration and related party transactions**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**13. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	73,509	13,121	86,630
Charitable activities	6,044	-	6,044
<b>Total</b>	<b>79,553</b>	<b>13,121</b>	<b>92,674</b>
<b>Expenditure on:</b>			
Charitable activities	(33,207)	(13,121)	(46,328)
<b>Total</b>	<b>(33,207)</b>	<b>(13,121)</b>	<b>(46,328)</b>
<b>Net income/expenditure</b>	<b>46,346</b>	<b>-</b>	<b>46,346</b>
<b>Total funds carried forward</b>	<b>46,346</b>	<b>-</b>	<b>46,346</b>

**14. Tangible fixed assets**

Cost or valuation	Fixtures and Fittings £
At 01 April 2020	321
Additions	12,208
At 31 March 2021	<b>12,530</b>
<b>Depreciation</b>	
At 01 April 2020	64
Charge for year	2,493
At 31 March 2021	<b>2,557</b>
<b>Net book values</b>	
At 31 March 2021	<b>9,972</b>
At 31 March 2020	<b>257</b>

**15. Debtors**

	2021 £	2020 £
<b>Amounts due within one year:</b>		
Prepayments and accrued income	4,542	-
Other debtors	2,855	2,869
	<b>7,397</b>	<b>2,869</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**16. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	2,333	-
Other creditors	486	-
Accruals and deferred income	3,899	1,500
	<b>6,718</b>	<b>1,500</b>

**17. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	46,346	164,513	(124,028)	86,831
	<b>46,346</b>	<b>164,513</b>	<b>(124,028)</b>	<b>86,831</b>

**Unrestricted Funds - Previous year**

	Balance at 23/10/2018	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
<i>General</i>				
General	-	79,553	(33,207)	46,346
	<b>-</b>	<b>79,553</b>	<b>(33,207)</b>	<b>46,346</b>

**Purpose of unrestricted Funds**

General

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**Restricted Funds**

	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£
Restricted funds	12,285	(9,017)	3,268
	<b>12,285</b>	<b>(9,017)</b>	<b>3,268</b>

**Warming Up The Homeless**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**Restricted Funds - Previous year**

	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£
Restricted funds	13,121	(13,121)	-
	<b>13,121</b>	<b>(13,121)</b>	<b>-</b>

**Purpose of restricted funds**

Restricted funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**18. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	6,705	80,126	86,831
<b>Restricted funds</b>			
Restricted funds	3,268	-	3,268
	<b>9,973</b>	<b>80,126</b>	<b>90,099</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	257	46,089	46,346
<b>Restricted funds</b>			
	<b>257</b>	<b>46,089</b>	<b>46,346</b>