

**Charity number: 1180417**

**Warming Up The Homeless**

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

**For the year ended 31 March 2021**

**Warming Up The Homeless**  
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**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 Commision'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 Wooten  
(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
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**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>-</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**

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

**6. Expenditure on other trading activities**

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

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

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

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

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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**

	<b>2021</b>	<b>2020</b>
	£	£
<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>

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

This is stated after charging/(crediting):

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

**11. Staff costs and emoluments**

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

	<b>2021</b>	<b>2020</b>
	£	£
Salaries and wages	11,439	-
	<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
	<u>6,718</u>	<u>1,500</u>

**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
	<u>46,346</u>	<u>164,513</u>	<u>(124,028)</u>	<u>86,831</u>

**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
	<u>-</u>	<u>79,553</u>	<u>(33,207)</u>	<u>46,346</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**

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