

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

Name of Charity	Warming Up The Homeless
Charity registration number	1180417
Principal address	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
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**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 £
Income and endowments from:					
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
Total		312,874	95,871	408,745	427,566
Expenditure on:					
Raising funds	5/6	(195,125)	(66,025)	(261,150)	(176,632)
Charitable activities	7/8	(113,867)	(52,159)	(166,026)	(159,653)
Total		(308,992)	(118,184)	(427,176)	(336,285)
Net income/expenditure		3,882	(22,313)	(18,431)	91,281
Reconciliation of funds					
Total funds brought forward		115,355	66,025	181,380	90,099
Total funds carried forward		119,237	43,712	162,949	181,380

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

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

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
	108,313	95,871	204,184	243,186

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
	126,706	117,643

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

3. Income from charitable activities

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

4. Income earned from other activities

	2023	2022
	£	£
Unrestricted funds		
Shop income	203,462	182,952
	203,462	182,952

5. Expenditure on generating donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations	9,747	17,259
	9,747	17,259

6. Expenditure on other trading activities

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

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
	113,867	52,159	166,026	159,653

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
	£	£	£	£
Support costs				
Welfare of the homeless	100,968	65,058	166,026	159,653

9. Analysis of support costs

	2023	2022
	£	£
Welfare of the homeless		
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
	65,058	51,091

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:

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

	2023	2022
Staff	10	8
	10	8

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

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	-	28,772	28,772
Depreciation			
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	-	10,921	10,921
Net book values			
At 31 March 2023	-	17,851	17,851
At 31 March 2022	5,196	15,611	20,807

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

15. Debtors

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

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
	10,671	10,854

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
	115,355	312,874	(308,992)	119,237

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
	86,831	306,265	(277,741)	115,355

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
	66,025	95,871	(118,184)	43,712

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
	3,268	121,301	(58,544)	66,025

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
	£	£	£
Unrestricted funds			
<i>General</i>			
General	15,760	103,477	119,237
Restricted funds			
Restricted funds	2,091	41,621	43,712
	17,851	145,098	162,949

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
	£	£	£
Unrestricted funds			
<i>General</i>			
General	18,193	97,162	115,355
Restricted funds			
Restricted funds	2,614	63,411	66,025
	20,807	160,573	181,380