

**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**  
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**For the year ended 31 March 2024**

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**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 (SWEP). HBC use the Hastings Centre as a host venue with a view to provide rough sleepers who have attended SWEP, accommodation.

Collaborated with 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:

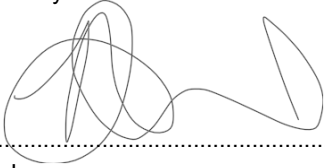
Julian Wootten  
Ashan Jeeawon

**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

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

.....  
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**

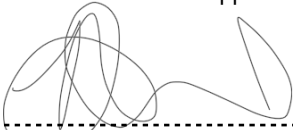
	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Income and endowments from:</b>					
Donations and legacies	2	151,508	151,596	303,104	204,184
Charitable activities	3	1,006	-	1,006	1,099
Other trading activities	4	208,178	-	208,178	203,462
Other income	5	7,500	4,739	12,239	-
<b>Total</b>		<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:

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

**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
	<u><b>208,178</b></u>	<u><b>203,462</b></u>

**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	-
	<u><b>7,500</b></u>	<u><b>4,739</b></u>	<u><b>12,239</b></u>	<u><b>-</b></u>

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

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

**7. Expenditure on other trading activities**

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

**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
	<u><b>223,584</b></u>	<u><b>110,207</b></u>	<u><b>333,791</b></u>	<u><b>166,026</b></u>

**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
	<u><b>214,330</b></u>	<u><b>190,096</b></u>

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
	<u><b>17</b></u>	<u><b>10</b></u>

**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
	<u><b>13,384</b></u>	<u><b>14,052</b></u>

**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
	<u><b>9,787</b></u>	<u><b>10,671</b></u>

**18. Movement in funds**

**Unrestricted Funds**

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

**Unrestricted Funds - Previous year**

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

**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>