

LWS NIGHT SHELTER CIO

England & Wales · Charity number 1185982

Details

Other names LEAMINGTON NIGHT SHELTER

Status Registered

Legal form CIO

Registered 2019-10-24

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

Contact

Address Radford Road Church
Radford Road
Leamington Spa
Warwickshire
CV31 1NF

Phone 07889214050

Email MANAGEMENT@LWSNIGHTSHELTER.ORG

Website www.lwsnightshelter.org

Activities

Objects: FOR THE PUBLIC BENEFIT THE PREVENTION OR RELIEF OF POVERTY, FINANCIAL HARDSHIP AND DISTRESS AMONGST HOMELESS PEOPLE, ROUGH SLEEPERS AND THE VULNERABLY HOUSED BY PROVISION OF A NIGHT SHELTER, AND OTHER RELEVANT MEANS TO RELIEVE THEIR SUFFERING.

Activities: The organisation can assist those who are homeless or vulnerably housed who are able to access the shelter. The organisation started because a demand for sheltered accommodation was identified, particularly overnight on Fridays and Saturdays, for those who are homeless or vulnerably housed. The organisation therefore aims to benefit those people by offering accommodation and food.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£56,757	£36,396	-	-
2023-12-31	£33,044	£26,309	-	-
2022-12-31	£58,644	£27,740	-	-
2021-12-31	£50,793	£23,156	-	-
2020-12-31	£49,081	£23,631	-	-

Trustees

Name	Role	Appointed
SARAH LOUISE CHAPMAN		2018-08-31
Susan Elizabeth Rutherford		2015-11-23

LWS NIGHT SHELTER CIO

England & Wales - Charity number 1185982

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
LWS NIGHTSHELTER CIO**

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

LWS NIGHTSHELTER CIO

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for the year ended 31 December 2024**

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LWS NIGHTSHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

LWS Night Shelter is a charity set up for the public benefit the prevention or relief of poverty, financial hardship and distress amongst homeless people, rough sleepers and the vulnerably housed by provision of a night shelter, and other relevant means to relieve their suffering.

It is an organisation set up in the winter of 2015 to provide food, company and a warm and safe place to sleep to homeless and vulnerably housed people in the Leamington and Warwick area. Following its first few months in operation, the organisation determined that there was a need for its services outside of the winter months and therefore it continues to operate all year round.

In its fourth year it converted from a Community Interest Company to a Charitable Incorporated Organisation (the date of registration at the Charities Commission was 24 October 2019) as a more appropriate structure to provide its service and raise funds.

Significant activities

The railway arch continues to provide a storage solution for LWS Night Shelter as well as an additional volunteering opportunity in terms of sorting donations and controlling stock. It also serves as a venue for LWS Night Shelter's annual "Santa's Grotto" where families and supporters can visit Santa to drop off their Reverse Advent Calendar Donations.

LWS Night Shelter operates at Radford Road Church in Leamington Spa. Radford Road Church had previously hosted the other Leamington Night Shelter which unfortunately had to close during Covid-19. LWS Night Shelter are able to provide its full service from this venue of hot meals on a Friday, Saturday and Sunday evening, overnight stays on Friday and Saturday nights and breakfasts on Saturday and Sunday mornings. This is alongside the provision of its food parcels, toiletries and clothing service. LWS Night Shelter is one of the main hirers of the facilities at Radford Road Church and continues to work collaboratively with the Church to upgrade and improve the facilities, most notably this year the leaking roof and the kitchen white goods.

The combinations of the leased railway arch and being based at Radford Road Church has also allowed LWS Night Shelter to continue providing a laundry facility to its clients too.

Public benefit

Funds raised by LWS Night Shelter primarily go towards the provision of its weekly night shelter and food service, together with providing food parcels, clothing and toiletries to clients. In addition, funds may be used towards other ad hoc support needs of clients, for example transport to medical or court appointments and assisting with furnishing properties when clients are able to move into accommodation.

In addition, LWS Night Shelter has a restricted fund in relation to a new, permanent premises for the organisation to operate from. LWS Night Shelter uses this fund to lease the railway arch and undertake maintenance of the premises it uses as required.

In addition to monetary funds raised and received, LWS Night Shelter receives non-financial donations, mainly in the form of food, clothing and toiletries, from a number of individuals, local organisations and businesses. This enables LWS Night Shelter to keep its core running costs low.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Social investments

LWS Night Shelter does not undertake any social investment.

Grantmaking

LWS Night Shelter does not make grants.

LWS NIGHTSHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Volunteers

LWS Night Shelter is entirely operated by volunteers and there are no paid members of staff.

Volunteers generally undertake shifts in relation to catering, providing meals and clearing up after meals, food parcels and clothes and toiletry donations. When needed volunteers also assist with deliveries and maintenance activities.

Both directors of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, donations, events and administration matters.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In the period from 1 January 2024 to 31 December 2024, LWS Night Shelter benefited the community in the following ways:

- o Fed, sheltered and provided company to 357 different homeless and vulnerably housed people
- o Provided 90 different guests with overnight accommodation
- o Served 4,271 hot meals to local people in need
- o Provided 1,438 food parcels to local people in need
- o Assisted with signposting clients to more specialised services in the local area and ensured they received medical care where required
- o Worked alongside other services, including the local authority to provide local people in need with a secure network of support
- o Increased awareness of the homelessness issue in the local area through campaigning and fundraising activities
- o Improved community cohesion through the bringing together of different demographics (students, working people, retirees, etc) to volunteer together for a worthwhile cause
- o Provided nearly 10,000 hours of volunteer time to support local people in need.

On Christmas Day LWS Night Shelter hosted a sit down Christmas dinner for 26 of its clients and provided a full traditional Christmas meal and Christmas presents to clients.

Fundraising activities

LWS does not undertake any specific fundraising activities, but relies on its reputation and standing in the local community which generates ad-hoc and regular support from individuals and businesses.

In addition to the financial donations it receives, LWS Night Shelter has a permanent donations box located in the Royal Priors Shopping Centre where the public can drop off donations of food, clothing and toiletries.

Each year, LWS Night Shelter runs a Reverse Advent Calendar campaign throughout December. Each day the organisation posts an item on its social media of items it needs and uses most often. By the end of the 24 days participants will have a box full of donations to drop off to LWS Night Shelter to go directly to the vulnerably housed guests. This year LWS Night Shelter received over 100 Reverse Advent Calendar donations.

LWS Night Shelter also runs ad hoc campaigns on its social media when it is in need of a particular item or service, e.g. a new fridge or some electrical works.

Investment performance

LWS does not undertake any investment activities.

Internal and external factors

LWS Night Shelter works in partnership with other local charities who support rough sleepers, the homeless and vulnerably housed communities. It also works collaboratively with the local authority.

FINANCIAL REVIEW

Financial position

At the end of the period, LWS Night Shelter held around 12 months' worth of operating costs in its unrestricted funds and is considered to be solvent and able to continue as a going concern.

LWS NIGHTSHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2024

FINANCIAL REVIEW

Principal funding sources

LWS Night Shelter relies principally on donations (financial and non-financial) from individuals, organisations and businesses in the local community.

Investment policy and objectives

LWS does not undertake social investment or any other investment activities.

Reserves policy

LWS Night Shelter aims to hold 3 months' worth of operating costs in its current account at any given time, which equates to approximately £6,000, although there is no formal policy on this.

FUTURE PLANS

LWS Night Shelter's future plans are to maintain the service it is currently operating to support the homeless and vulnerably housed in the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is controlled by its governing document (the constitution) and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The two current trustees are the first trustees of the CIO and are appointed for life. Other trustees must be appointed in accordance with the rules set out in the constitution.

Organisational structure

LWS Night Shelter currently has two trustees, who are the first trustees, who take responsibility for day to day running of the organisation and make all strategic and operational decisions.

Both trustees of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, accounting, events and administration matters.

LWS Night Shelter has informal relationships with other organisations in Leamington and Warwick which offer support to homeless people, rough sleepers and the vulnerably housed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185982

Principal address

198 Rugby Road
Leamington Spa
Warwickshire
CV32 6DU

Trustees

Ms S L Chapman
Ms S E Rutherford

LWS NIGHTSHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gregg Olnor MPhil BA (Hons) FCA
HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

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

.....
Ms S L Chapman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LWS NIGHTSHELTER CIO**

Independent examiner's report to the trustees of LWS Nightshelter CIO

I report to the charity trustees on my examination of the accounts of LWS Nightshelter CIO (the Trust) for the year ended 31 December 2024.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 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.

Gregg Olnor MPhil BA (Hons) FCA

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date:

LWS NIGHTSHELTER CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		56,102	-	56,102	32,428
Investment income	2	<u>655</u>	-	<u>655</u>	<u>616</u>
Total		<u>56,757</u>	-	<u>56,757</u>	<u>33,044</u>
 EXPENDITURE ON					
Raising funds		309	-	309	231
Charitable activities					
Cost of provision of shelter		13,934	10,027	23,961	21,330
Other charitable activities		<u>12,126</u>	-	<u>12,126</u>	<u>4,748</u>
Total		<u>26,369</u>	<u>10,027</u>	<u>36,396</u>	<u>26,309</u>
 NET INCOME/(EXPENDITURE)		 30,388	 (10,027)	 20,361	 6,735
 RECONCILIATION OF FUNDS					
Total funds brought forward		100,316	35,835	136,151	129,416
 TOTAL FUNDS CARRIED FORWARD		 <u><u>130,704</u></u>	 <u><u>25,808</u></u>	 <u><u>156,512</u></u>	 <u><u>136,151</u></u>

The notes form part of these financial statements

LWS NIGHTSHELTER CIO

**BALANCE SHEET
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	-	-	-	10
CURRENT ASSETS					
Debtors	8	2,716	-	2,716	2,716
Cash at bank		<u>129,338</u>	<u>25,808</u>	<u>155,146</u>	<u>136,726</u>
		132,054	25,808	157,862	139,442
CREDITORS					
Amounts falling due within one year	9	<u>(1,350)</u>	-	<u>(1,350)</u>	(3,301)
NET CURRENT ASSETS		<u>130,704</u>	<u>25,808</u>	<u>156,512</u>	<u>136,141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>130,704</u>	<u>25,808</u>	<u>156,512</u>	136,151
NET ASSETS		<u><u>130,704</u></u>	<u><u>25,808</u></u>	<u><u>156,512</u></u>	<u><u>136,151</u></u>
FUNDS	11				
Unrestricted funds				<u>130,704</u>	100,316
Restricted funds				<u>25,808</u>	<u>35,835</u>
TOTAL FUNDS				<u><u>156,512</u></u>	<u><u>136,151</u></u>

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

.....
S L Chapman - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprises all costs involving the public accountability of the charity and its compliance with regulation and good practise. These costs include costs related to independent examination and other expenses together with an allocation of support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Income Statement.

LWS NIGHTSHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024**

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>655</u>	<u>616</u>

3. SUPPORT COSTS

		Governance costs
		£
Other charitable activities		<u>2,358</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,428	-	32,428
Investment income	616	-	616
Total	<u>33,044</u>	<u>-</u>	<u>33,044</u>
EXPENDITURE ON			
Raising funds	231	-	231
Charitable activities			
Cost of provision of shelter	21,330	-	21,330
Other charitable activities	4,748	-	4,748
Total	<u>26,309</u>	<u>-</u>	<u>26,309</u>
NET INCOME	6,735	-	6,735
RECONCILIATION OF FUNDS			
Total funds brought forward	93,581	35,835	129,416
TOTAL FUNDS CARRIED FORWARD	<u><u>100,316</u></u>	<u><u>35,835</u></u>	<u><u>136,151</u></u>

LWS NIGHTSHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024**

6. AVERAGE NUMBER OF EMPLOYEES

The average monthly number of employees during the year was NIL (2023 - NIL).

7. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 January 2024 and 31 December 2024		<u>600</u>
DEPRECIATION		
At 1 January 2024		590
Charge for year		<u>10</u>
At 31 December 2024		<u>600</u>
NET BOOK VALUE		
At 31 December 2024		-
At 31 December 2023		<u>10</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>2,716</u>	<u>2,716</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>1,350</u>	<u>3,301</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	5,705	9,054
Between one and five years	-	4,527
	<u>5,705</u>	<u>13,581</u>

LWS NIGHTSHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	100,316	30,388	130,704
Restricted funds			
Building	35,835	(10,027)	25,808
TOTAL FUNDS	<u>136,151</u>	<u>20,361</u>	<u>156,512</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,757	(26,369)	30,388
Restricted funds			
Building	-	(10,027)	(10,027)
TOTAL FUNDS	<u>56,757</u>	<u>(36,396)</u>	<u>20,361</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	93,581	6,735	100,316
Restricted funds			
Building	35,835	-	35,835
TOTAL FUNDS	<u>129,416</u>	<u>6,735</u>	<u>136,151</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,044	(26,309)	6,735
TOTAL FUNDS	<u>33,044</u>	<u>(26,309)</u>	<u>6,735</u>

LWS NIGHTSHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024**

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	93,581	37,123	130,704
Restricted funds			
Building	35,835	(10,027)	25,808
TOTAL FUNDS	<u>129,416</u>	<u>27,096</u>	<u>156,512</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,801	(52,678)	37,123
Restricted funds			
Building	-	(10,027)	(10,027)
TOTAL FUNDS	<u>89,801</u>	<u>(62,705)</u>	<u>27,096</u>

General fund

General funds raised go towards the provision of weekly night shelter and food service, clothes, toiletries and other adhoc support to clients such as transport.

Building fund

The purpose is to raise funds for the new permanent premises for the organisation to operate from.

12. RELATED PARTY DISCLOSURES

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

LWS NIGHTSHELTER CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	56,102	32,428
Investment income		
Deposit account interest	655	616
Total incoming resources	56,757	33,044
EXPENDITURE		
Raising donations and legacies		
Paypal and Just Giving fees	309	231
Charitable activities		
Insurance	772	772
Light and heat	2,150	713
Telephone	545	1,349
Postage and stationery	102	508
Advertising	242	279
Travelling	304	154
Food drink and toiletries	5,428	3,608
First aid	31	38
Repair and renewals	8,682	3,543
Waste services	1,862	1,805
Rent	13,137	12,084
Sundries	72	-
Client items for distribution	402	-
	<u>33,729</u>	<u>24,853</u>
Support costs		
Governance costs		
Accountancy fees	2,348	1,200
Computer equipment	10	25
	<u>2,358</u>	<u>1,225</u>
Total resources expended	<u>36,396</u>	<u>26,309</u>
Net income	<u><u>20,361</u></u>	<u><u>6,735</u></u>

This page does not form part of the statutory financial statements

LWS NIGHT SHELTER CIO

England & Wales - Charity number 1185982

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
LWS NIGHT SHELTER CIO**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

LWS NIGHT SHELTER CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

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LWS NIGHT SHELTER CIO

REPORT OF THE TRUSTEES for the year ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

LWS Night Shelter is a charity set up for the public benefit the prevention or relief of poverty, financial hardship and distress amongst homeless people, rough sleepers and the vulnerably housed by provision of a night shelter, and other relevant means to relieve their suffering.

It is an organisation set up in the winter of 2015 to provide food, company and a warm and safe place to sleep to homeless and vulnerably housed people in the Leamington and Warwick area. Following its first few months in operation, the organisation determined that there was a need for its services outside of the winter months and therefore it continues to operate all year round.

In its fourth year it converted from a Community Interest Company to a Charitable Incorporated Organisation (the date of registration at the Charities Commission was 24 October 2019) as a more appropriate structure to provide its service and raise funds.

Significant activities

The railway arch continues to provide a storage solution for LWS Night Shelter as well as an additional volunteering opportunity in terms of sorting donations and controlling stock. It also serves as a venue for LWS Night Shelter's annual "Santa's Grotto" where families and supporters can visit Santa to drop off their Reverse Advent Calendar Donations.

LWS Night Shelter has completed its first full year of operations at Radford Road Church in Leamington Spa. Radford Road Church had previously hosted the other Leamington Night Shelter which unfortunately had to close during Covid-19. The move had enabled LWS Night Shelter to return to providing its full service of hot meals on a Friday, Saturday and Sunday evening, overnight stays on Friday and Saturday nights and breakfasts on Saturday and Sunday mornings. This is alongside the provision of its food parcels, toiletries and clothing service.

The combinations of the leased railway arch and the move to Radford Road Church has also allowed LWS Night Shelter to resume providing a laundry facility to its clients too.

Working with Radford Road Church we have been able to maintain and upgrade some of the church facilities to better suit our service. This has included a new boiler, new storage solutions and enhanced outdoor lighting.

Public benefit

Funds raised by LWS Night Shelter primarily go towards the provision of its weekly night shelter and food service, together with providing food parcels, clothing and toiletries to clients. In addition, funds may be used towards other ad hoc support needs of clients, for example transport to medical or court appointments and assisting with furnishing properties when clients are able to move into accommodation.

In addition, LWS Night Shelter has a restricted fund in relation to a new, permanent premises for the organisation to operate from. LWS Night Shelter uses this fund to lease the railway arch and undertake maintenance of the premises it uses.

In addition to monetary funds raised and received, LWS Night Shelter receives non-financial donations, mainly in the form of food, clothing and toiletries, from a number of individuals, local organisations and businesses. This enables LWS Night Shelter to keep its core running costs low.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Social investments

LWS Night Shelter does not undertake any social investment.

Grantmaking

LWS Night Shelter does not make grants.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Grant making and volunteers

LWS Night Shelter is entirely operated by volunteers and there are no paid members of staff.

Volunteers generally undertake shifts in relation to catering, providing meals and clearing up after meals, food parcels and clothes and toiletry donations. When needed volunteers also assist with deliveries and maintenance activities.

Both directors of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, donations, events and administration matters.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the period from 1 January 2023 to 31 December 2023, LWS Night Shelter benefited the community in the following ways:

- Fed, sheltered and provided company to 361 different homeless and vulnerably housed people
- Provided 99 different guests with overnight accommodation
- Served 3,172 hot meals to local people in need
- Provided 1,853 food parcels to local people in need
- Assisted with signposting clients to more specialised services in the local area and ensured they received medical care where required
- Worked alongside other services, including the local authority to provide local people in need with a secure network of support
- Increased awareness of the homelessness issue in the local area through campaigning and fundraising activities
- Improved community cohesion through the bringing together of different demographics (students, working people, retirees, etc) to volunteer together for a worthwhile cause
- Provided over 7,200 hours of volunteer time to support local people in need.

On Christmas Day LWS Night Shelter hosted a sit down Christmas dinner for 30 of its clients and provided a full traditional Christmas meal and Christmas presents to clients.

Fundraising activities

LWS does not undertake any specific fundraising activities, but relies on its reputation and standing in the local community which generates ad-hoc and regular support from individuals and businesses.

In addition to the financial donations it receives, LWS Night Shelter has a permanent donations box located in the Royal Priors Shopping Centre where the public can drop off donations of food, clothing and toiletries.

Each year, LWS Night Shelter runs a Reverse Advent Calendar campaign throughout December. Each day the organisation posts an item on its social media of items it needs and uses most often. By the end of the 24 days participants will have a box full of donations to drop off to LWS Night Shelter to go directly to the vulnerably housed guests. This year LWS Night Shelter received 157 Reverse Advent Calendar donations.

LWS Night Shelter also runs ad hoc campaigns on its social media when it is in need of a particular item or service, e.g. a new fridge or some electrical works.

Investment performance

LWS does not undertake any investment activities.

Internal and external factors

LWS Night Shelter works in partnership with other local charities who support rough sleepers, the homeless and vulnerably housed communities. It also works collaboratively with the local authority.

FINANCIAL REVIEW

Financial position

At the end of the period, LWS Night Shelter held around 12 months' worth of operating costs in its unrestricted funds and is considered to be solvent and able to continue as a going concern.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2023

FINANCIAL REVIEW

Principal funding sources

LWS Night Shelter relies principally on donations (financial and non-financial) from individuals, organisations and businesses in the local community.

Investment policy and objectives

LWS does not undertake social investment or any other investment activities.

PRINCIPAL RISKS AND UNCERTAINTIES

LWS Night Shelter's principal risks and uncertainties are:

- Maintaining sufficient volunteer numbers to deliver all aspects of the service.
- Securing sufficient donations (financial and non-financial) to keep delivering the service.

Reserves policy

LWS Night Shelter aims to hold 3 months' worth of operating costs in its current account at any given time, which equates to approximately £6,000, although there is no formal policy on this.

FUTURE PLANS

LWS Night Shelter's future plans are to maintain the service it is currently operating to support the homeless and vulnerably housed in the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document (the constitution) and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The two current trustees are the first trustees of the CIO and are appointed for life. Other trustees must be appointed in accordance with the rules set out in the constitution.

Organisational structure

LWS Night Shelter currently has two trustees, who are the first trustees, who take responsibility for day to day running of the organisation and make all strategic and operational decisions.

Both trustees of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, accounting, events and administration matters.

LWS Night Shelter has informal relationships with other organisations in Leamington and Warwick which offer support to homeless people, rough sleepers and the vulnerably housed.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1185982

Registered office
198 Rugby Road
Leamington Spa
Warwickshire
CV32 6DU

Trustees
Ms S L Chapman
Ms S E Rutherford

Independent Examiner
Gregg Olnier MPhil BA (Hons) FCA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 29 October 2024 and signed on its behalf by:



■ ABE00000-727A-A64A-E2D5-08DCF835C0F9 ■

.....
Ms S L Chapman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LWS NIGHT SHELTER CIO**

Independent examiner's report to the trustees of Lws Night Shelter CIO ('the Company')

To report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's 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 your charity's accounts as carried out under section 45 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 45(5)(b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of the Company as required by Section 86 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable provisions concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 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.

Gregg Olnor MPhil BA (Hons) FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 4XT

Date: 02 October 2024.

LWS NIGHT SHELTER CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,428	-	32,428	58,520
Investment income	2	<u>616</u>	<u>-</u>	<u>616</u>	<u>124</u>
Total		<u>33,044</u>	<u>-</u>	<u>33,044</u>	<u>58,644</u>
 EXPENDITURE ON					
Raising funds		231	-	231	136
Charitable activities					
Cost of provision of shelter		21,330	-	21,330	24,253
Other charitable activities		<u>4,748</u>	<u>-</u>	<u>4,748</u>	<u>3,351</u>
Total		<u>26,309</u>	<u>-</u>	<u>26,309</u>	<u>27,740</u>
 NET INCOME		 6,735	 -	 6,735	 30,904
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>93,581</u>	<u>35,835</u>	<u>129,416</u>	<u>98,512</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>100,316</u>	 <u>35,835</u>	 <u>136,151</u>	 <u>129,416</u>

The notes form part of these financial statements

LWS NIGHT SHELTER CIO

**BALANCE SHEET
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	10	-	10	35
CURRENT ASSETS					
Debtors	9	2,716	-	2,716	2,716
Cash at bank		<u>100,891</u>	<u>35,835</u>	<u>136,726</u>	<u>128,765</u>
		103,607	35,835	139,442	131,481
CREDITORS					
Amounts falling due within one year	10	<u>(3,301)</u>	-	<u>(3,301)</u>	(2,100)
NET CURRENT ASSETS		<u>100,306</u>	<u>35,835</u>	<u>136,141</u>	<u>129,381</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100,316</u>	<u>35,835</u>	<u>136,151</u>	129,416
NET ASSETS		<u><u>100,316</u></u>	<u><u>35,835</u></u>	<u><u>136,151</u></u>	<u><u>129,416</u></u>
FUNDS	12				
Unrestricted funds				100,316	93,581
Restricted funds				<u>35,835</u>	<u>35,835</u>
TOTAL FUNDS				<u><u>136,151</u></u>	<u><u>129,416</u></u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2024 and were signed on its behalf by:



ABE00000-727A-A64A-E30B-08DCF835C0F9

.....
S L Chapman - Trustee

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and other expenses together with an allocation of support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>616</u>	<u>124</u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>25</u>	<u>120</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. GOVERNANCE COSTS

	2023	2022
	£	£
Accountancy fee	<u>1,300</u>	<u>1,300</u>

6. AVERAGE NUMBER OF EMPLOYEES

The average monthly number of employees during the year was NIL (2021 - NIL).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	58,520	-	58,520
Investment income	<u>124</u>	<u>-</u>	<u>124</u>
Total	<u>58,644</u>	<u>-</u>	<u>58,644</u>
EXPENDITURE ON			
Raising funds	136	-	136
Charitable activities			
Cost of provision of shelter	24,253	-	24,253
Other charitable activities	<u>3,351</u>	<u>-</u>	<u>3,351</u>
Total	<u>27,740</u>	<u>-</u>	<u>27,740</u>
NET INCOME	30,904	-	30,904
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>62,677</u>	<u>35,835</u>	<u>98,512</u>
TOTAL FUNDS CARRIED FORWARD	<u>93,581</u>	<u>35,835</u>	<u>129,416</u>

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS continued
for the year ended 31 December 2023

8.0 TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2023 and 1 December 2023	<u>600</u>
	0
DEPRECIATION	
At 1 January 2023	565
Charged for year	<u>25</u>
	0
At 1 December 2023	<u>590</u>
	0
NET BOOK VALUE	
At 1 December 2023	<u>10</u>
	0
At 1 December 2022	<u>35</u>
	0

9.0 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>2,716</u>	<u>2,716</u>
	0 0	0

10.0 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	<u>3,301</u>	<u>2,100</u>
	0 0	0
	<u>3,301</u>	<u>2,100</u>
	0 0	0

11.0 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	9,054	9,054
Between one and five years	<u>4,527</u>	<u>13,581</u>
	0 0	0
	<u>13,581</u>	<u>22,635</u>
	0 0	0

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

12. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	93,581	6,735	100,316
Restricted funds			
Building funds	35,835	-	35,835
TOTAL FUNDS	<u>129,416</u>	<u>6,735</u>	<u>136,151</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,044	(26,309)	6,735
TOTAL FUNDS	<u>33,044</u>	<u>(26,309)</u>	<u>6,735</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	62,677	30,904	93,581
Restricted funds			
Building funds	35,835	-	35,835
TOTAL FUNDS	<u>98,512</u>	<u>30,904</u>	<u>129,416</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,644	(27,740)	30,904
TOTAL FUNDS	<u>58,644</u>	<u>(27,740)</u>	<u>30,904</u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023**

12. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	62,677	37,639	100,316
Restricted funds			
Building funds	35,835	-	35,835
	98,512	37,639	136,151
TOTAL FUNDS	<u>98,512</u>	<u>37,639</u>	<u>136,151</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,688	(54,049)	37,639
	91,688	(54,049)	37,639
TOTAL FUNDS	<u>91,688</u>	<u>(54,049)</u>	<u>37,639</u>

13. RELATED PARTY DISCLOSURES

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

LWS NIGHT SHELTER CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,428	58,520
Investment income		
Deposit account interest	<u>616</u>	<u>124</u>
Total incoming resources	33,044	58,644
EXPENDITURE		
Raising donations and legacies		
Paypal and just giving fees	231	136
Charitable activities		
Insurance	772	718
Light and heat	713	-
Training	1,349	-
Postage and stationery	508	412
Marketing and website	279	302
Sundries	154	440
Food, drink and toiletries	3,608	5,590
First aid	38	-
Repairs and renewals	3,543	1,891
Waste services	1,805	1,650
Rent	<u>12,084</u>	<u>15,181</u>
	24,853	26,184
Support costs		
Management		
Accountancy	1,200	1,300
Computer equipment	<u>25</u>	<u>120</u>
	<u>1,225</u>	<u>1,420</u>
Total resources expended	<u>26,309</u>	<u>27,740</u>
Net income	<u>6,735</u>	<u>30,904</u>

This page does not form part of the statutory financial statements

LWS NIGHT SHELTER CIO

England & Wales - Charity number 1185982

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
LWS NIGHT SHELTER CIO**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

LWS NIGHT SHELTER CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2022**

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LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

LWS Night Shelter is a charity set up for the public benefit the prevention or relief of poverty, financial hardship and distress amongst homeless people, rough sleepers and the vulnerably housed by provision of a night shelter, and other relevant means to relieve their suffering.

It is an organisation set up in the winter of 2015 to provide food, company and a warm and safe place to sleep to homeless and vulnerably housed people in the Leamington and Warwick area. Following its first few months in operation, the organisation determined that there was a need for its services outside of the winter months and therefore it continues to operate all year round.

In its fourth year it converted from a Community Interest Company to a Charitable Incorporated Organisation (the date of registration at the Charities Commission was 24 October 2019) as a more appropriate structure to provide its service and raise funds.

Significant activities

In June 2022 LWS Night Shelter entered into a lease for a recently renovated railway arch in Leamington to provide a solution to its storage problem. Local property developer AC Lloyd, together with a team of volunteers, fitted out the railway arch with a kitchenette, bathroom and shelving. The railway arch also provides a venue for LWS Night Shelter's annual "Santa's Grotto" where families and supporters can visit Santa to drop off their Reverse Advent Calendar Donations.

In December 2022, LWS Night Shelter moved from its premises at St John the Baptist Church in Leamington Spa to Radford Road Church in Leamington Spa. Radford Road Church had previously hosted the other Leamington Night Shelter which unfortunately had to close during Covid-19. The move had enabled LWS Night Shelter to return to providing its full service of hot meals on a Friday, Saturday and Sunday evening, overnight stays on Friday and Saturday nights and breakfasts on Saturday and Sunday mornings. This is alongside the provision of its food parcels, toiletries and clothing service.

The combinations of the leased railway arch and the move to Radford Road Church has also allowed LWS Night Shelter to resume providing a laundry facility to its clients too.

Public benefit

Funds raised by LWS Night Shelter primarily go towards the provision of its weekly night shelter and food service, together with providing food parcels, clothing and toiletries to clients. In addition, funds may be used towards other ad hoc support needs of clients, for example transport to medical or court appointments and assisting with furnishing properties when clients are able to move into accommodation.

In addition, LWS Night Shelter has a restricted fund in relation to a new, permanent premises for the organisation to operate from. LWS Night Shelter uses this fund to lease the railway arch.

In addition to monetary funds raised and received, LWS Night Shelter receives non-financial donations, mainly in the form of food, clothing and toiletries, from a number of individuals, local organisations and businesses. This, together with its rent-free storage, enables LWS Night Shelter to keep its core running costs low.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Social investments

LWS Night Shelter does not undertake any social investment.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Grantmaking

LWS Night Shelter does not make grants.

Grant making and volunteers

LWS Night Shelter is entirely operated by volunteers and there are no paid members of staff.

Volunteers generally undertake shifts in relation to catering, providing meals and clearing up after meals, food parcels and clothes and toiletry donations. When needed volunteers also assist with deliveries and maintenance activities.

Both directors of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, donations, events and administration matters.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the period from 1 January 2022 to 31 December 2022, LWS Night Shelter benefited the community in the following ways:

- o Fed, sheltered and provided company to homeless and vulnerably housed people
- o Served between 90 and 120 hot meals a week to local people in need
- o Provided between 40 to 70 food parcels a week to local people in need
- o Assisted with signposting clients to more specialised services in the local area and ensured they received medical care where required
- o Worked alongside other services, including the local authority to provide local people in need with a secure network of support, particularly during the Covid-19 pandemic
- o Increased awareness of the homelessness issue in the local area through campaigning and fundraising activities
- o Improved community cohesion through the bringing together of different demographics (students, working people, retirees, etc) to volunteer together for a worthwhile cause
- o Provided over 7,000 hours of volunteer time to support local people in need.

On Christmas Day LWS Night Shelter hosted a sit down Christmas lunch for its clients and provided a full traditional Christmas lunch and Christmas presents to clients.

Fundraising activities

LWS does not undertake any specific fundraising activities, but relies on its reputation and standing in the local community which generates ad-hoc and regular support from individuals and businesses.

In addition to the financial donations it receives, LWS Night Shelter has a permanent donations box located in the Royal Priors Shopping Centre where the public can drop off donations of food, clothing and toiletries.

Each year, LWS Night Shelter runs a Reverse Advent Calendar campaign throughout December. Each day the organisation posts an item on its social media of items it needs and uses most often. By the end of the 24 days participants will have a box full of donations to drop off to LWS Night Shelter to go directly to the vulnerably housed guests. This year LWS Night Shelter received 144 Reverse Advent Calendar donations.

LWS Night Shelter also runs ad hoc campaigns on its social media when it is in need of a particular item or service, e.g. a new fridge or some electrical works.

Investment performance

LWS does not undertake any investment activities.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

LWS Night Shelter works in partnership with other local charities who support rough sleepers, the homeless and vulnerably housed communities. It also works collaboratively with the local authority.

FINANCIAL REVIEW

Financial position

At the end of the period, LWS Night Shelter held around 12 months' worth of operating costs in its unrestricted funds and is considered to be solvent and able to continue as a going concern.

Principal funding sources

LWS Night Shelter relies principally on donations (financial and non-financial) from individuals, organisations and businesses in the local community.

Investment policy and objectives

LWS does not undertake social investment or any other investment activities.

Reserves policy

LWS Night Shelter aims to hold 3 months' worth of operating costs in its current account at any given time, which equates to approximately £6,000, although there is no formal policy on this.

FUTURE PLANS

LWS Night Shelter's future plans are to maintain the service it is currently operating to support the homeless and vulnerably housed in the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document (the constitution) and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The two current trustees are the first trustees of the CIO and are appointed for life. Other trustees must be appointed in accordance with the rules set out in the constitution.

Organisational structure

LWS Night Shelter currently has two trustees, who are the first trustees, who take responsibility for day to day running of the organisation and make all strategic and operational decisions.

Both trustees of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, accounting, events and administration matters.

LWS Night Shelter has informal relationships with other organisations in Leamington and Warwick which offer support to homeless people, rough sleepers and the vulnerably housed.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185982

Registered office

198 Rugby Road
Leamington Spa
Warwickshire
CV32 6DU

Trustees

Ms S L Chapman
Ms S E Rutherford

Independent Examiner

Gregg Olnor MPhil BA (Hons) FCA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 19 September 2024 and signed on its behalf by:



Ms S L Chapman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LWS NIGHT SHELTER CIO**

Independent examiner's report to the trustees of Lws Night Shelter CIO ('the Company')

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

Responsibilities and basis of report

As the charity's 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 your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's 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:

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 concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 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.

Gregg Olnor MPhil BA (Hons) FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: 19 September 2024

LWS NIGHT SHELTER CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		58,520	-	58,520	50,789
Investment income	2	<u>124</u>	-	<u>124</u>	<u>4</u>
Total		<u>58,644</u>	-	<u>58,644</u>	<u>50,793</u>
 EXPENDITURE ON					
Raising funds		136	-	136	928
Charitable activities					
Cost of provision of shelter		24,253	-	24,253	16,681
Other charitable activities		<u>3,351</u>	-	<u>3,351</u>	<u>5,547</u>
Total		<u>27,740</u>	-	<u>27,740</u>	<u>23,156</u>
 NET INCOME		 30,904	 -	 30,904	 27,637
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>62,677</u>	<u>35,835</u>	<u>98,512</u>	<u>70,875</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>93,581</u></u>	 <u><u>35,835</u></u>	 <u><u>129,416</u></u>	 <u><u>98,512</u></u>

The notes form part of these financial statements

LWS NIGHT SHELTER CIO

**BALANCE SHEET
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	35	-	35	155
CURRENT ASSETS					
Debtors	9	2,716	-	2,716	-
Cash at bank		<u>92,930</u>	<u>35,835</u>	<u>128,765</u>	<u>100,357</u>
		95,646	35,835	131,481	100,357
CREDITORS					
Amounts falling due within one year	10	(2,100)	-	(2,100)	(2,000)
NET CURRENT ASSETS					
		<u>93,546</u>	<u>35,835</u>	<u>129,381</u>	<u>98,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>93,581</u>	<u>35,835</u>	<u>129,416</u>	<u>98,512</u>
NET ASSETS					
		<u><u>93,581</u></u>	<u><u>35,835</u></u>	<u><u>129,416</u></u>	<u><u>98,512</u></u>
FUNDS					
Unrestricted funds	12			93,581	62,677
Restricted funds				<u>35,835</u>	<u>35,835</u>
TOTAL FUNDS					
				<u><u>129,416</u></u>	<u><u>98,512</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2024 and were signed on its behalf by:

Sarah Chapman

S L Chapman - Trustee

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and other expenses together with an allocation of support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>124</u>	<u>4</u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>120</u>	<u>120</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. GOVERNANCE COSTS

	2022	2021
	£	£
Accountancy fee	<u>1,300</u>	<u>1,310</u>

6. AVERAGE NUMBER OF EMPLOYEES

The average monthly number of employees during the year was NIL (2021 - NIL).

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,789	-	50,789
Investment income	<u>4</u>	<u>-</u>	<u>4</u>
Total	<u>50,793</u>	<u>-</u>	<u>50,793</u>
 EXPENDITURE ON			
Raising funds	928	-	928
Charitable activities			
Cost of provision of shelter	16,681	-	16,681
Other charitable activities	<u>5,547</u>	<u>-</u>	<u>5,547</u>
Total	<u>23,156</u>	<u>-</u>	<u>23,156</u>
 NET INCOME	 27,637	 -	 27,637
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>35,040</u>	<u>35,835</u>	<u>70,875</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>62,677</u>	 <u>35,835</u>	 <u>98,512</u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

8. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2022 and 31 December 2022

600

DEPRECIATION

At 1 January 2022

445

Charge for year

120

At 31 December 2022

565

NET BOOK VALUE

At 31 December 2022

35

At 31 December 2021

155

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2022

2021

£

£

Other debtors

2,716

-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2022

2021

£

£

Accrued expenses

2,100

2,000

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

2022

2021

£

£

Within one year

7,545

-

Between one and five years

11,318

-

18,863

-

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

12. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	62,677	30,904	93,681
Restricted funds			
Building funds	35,835	-	35,835
TOTAL FUNDS	<u>98,512</u>	<u>30,904</u>	<u>129,516</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,644	(27,740)	30,904
TOTAL FUNDS	<u>58,644</u>	<u>(27,740)</u>	<u>30,904</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	35,040	27,637	62,677
Restricted funds			
Building funds	35,835	-	35,835
TOTAL FUNDS	<u>70,875</u>	<u>27,637</u>	<u>98,512</u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,793	(23,156)	27,637
	-----	-----	-----
TOTAL FUNDS	<u>50,793</u>	<u>(23,156)</u>	<u>27,637</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	35,040	58,641	93,681
Restricted funds			
Building funds	35,835	-	35,835
	-----	-----	-----
TOTAL FUNDS	<u>70,875</u>	<u>58,641</u>	<u>129,516</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,437	(50,796)	58,641
	-----	-----	-----
TOTAL FUNDS	<u>109,437</u>	<u>(50,796)</u>	<u>58,641</u>

13. RELATED PARTY DISCLOSURES

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

LWS NIGHT SHELTER CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	58,520	50,789
Investment income		
Deposit account interest	<u>124</u>	<u>4</u>
Total incoming resources	58,644	50,793
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	-	723
Paypal and just giving fees	<u>136</u>	<u>205</u>
	136	928
Charitable activities		
Insurance	718	734
Postage and stationery	412	338
Marketing and website	302	834
Sundries	440	977
Food, drink and toiletries	5,590	3,340
Repairs and renewals	1,891	2,331
Waste services	1,650	1,581
Rent	<u>15,181</u>	<u>10,659</u>
	26,184	20,794
Support costs		
Management		
Accountancy	1,300	1,310
Computer equipment	<u>120</u>	<u>120</u>
	1,420	1,430
Finance		
Bank charges	<u>-</u>	<u>4</u>
Total resources expended	<u>27,740</u>	<u>23,156</u>
Net income	<u>30,904</u>	<u>27,637</u>

This page does not form part of the statutory financial statements

LWS NIGHT SHELTER CIO

England & Wales - Charity number 1185982

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
LWS NIGHT SHELTER CIO**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

LWS NIGHT SHELTER CIO

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for the year ended 31 December 2021**

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LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

LWS Night Shelter is a charity set up for the public benefit the prevention or relief of poverty, financial hardship and distress amongst homeless people, rough sleepers and the vulnerably housed by provision of a night shelter, and other relevant means to relieve their suffering.

It is an organisation set up in the winter of 2015 to provide food, company and a warm and safe place to sleep to homeless and vulnerably housed people in the Leamington and Warwick area. Following its first few months in operation, the organisation determined that there was a need for its services outside of the winter months and therefore it continues to operate all year round.

In its fourth year it converted from a Community Interest Company to a Charitable Incorporated Organisation (the date of registration at the Charities Commission was 24 October 2019) as a more appropriate structure to provide its service and raise funds.

Significant activities

During the Covid-19 Pandemic, LWS Night Shelter significantly altered its services to support the rough sleeper, homeless and vulnerably housed population locally, working in conjunction with the local authority and other charitable organisations.

In early 2021, LWS Night Shelter moved from its previous rent-free premises to St John the Baptist Church in Leamington Spa. LWS Night Shelter purchased a shipping container which was located at the Church to assist with its storage requirements and entered into a licence agreement with the Church to run its service from the church hall on a Friday, Saturday and Sunday evening. At this time the service involved takeaway evening meals and food parcels as the organisation was still operating under Covid-19 restrictions.

In addition, a significant amount of LWS Night Shelter's donations and equipment was moved into storage at the home of one of the trustees on a rent-free basis.

Later on in 2021, LWS Night Shelter was able to adjust its service once more. Whilst it still provided takeaway meals, a lifting of the Covid-19 restrictions meant that we were once more able to offer guests the opportunity to dine-in at the church hall and spend the evening with volunteers and other guests.

Public benefit

Funds raised by LWS Night Shelter primarily go towards the provision of its weekly night shelter and food service, together with providing food parcels, clothing and toiletries to clients. In addition, funds may be used towards other ad hoc support needs of clients, for example transport to medical or court appointments and assisting with furnishing properties when clients are able to move into accommodation.

In addition, LWS Night Shelter has a restricted fund in relation to a new, permanent premises for the organisation to operate from. LWS Night Shelter continues to seek new premises.

In addition to monetary funds raised and received, LWS Night Shelter receives non-financial donations, mainly in the form of food, clothing and toiletries, from a number of individuals, local organisations and businesses. This, together with its rent-free storage, enables LWS Night Shelter to keep its core running costs low.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Social investments

LWS Night Shelter does not undertake any social investment.

Grantmaking

LWS Night Shelter does not make grants.

Grant making and volunteers

LWS Night Shelter is entirely operated by volunteers and there are no paid members of staff.

Volunteers generally undertake shifts in relation to catering, providing meals and clearing up after meals, food parcels and clothes and toiletry donations. When needed volunteers also assist with deliveries and maintenance activities.

Both directors of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, donations, events and administration matters.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the period from 1 January 2021 to 31 December 2021, LWS Night Shelter benefited the community in the following ways:

- o Fed, sheltered and provided company to homeless and vulnerably housed people
- o Served around 100 to 150 hot meals a week to local people in need
- o Provided between 50 and 60 food parcels a week to local people in need
- o Assisted with signposting clients to more specialised services in the local area and ensured they received medical care where required
- o Worked alongside other services, including the local authority to provide local people in need with a secure network of support, particularly during the Covid-19 pandemic
- o Increased awareness of the homelessness issue in the local area through campaigning and fundraising activities
- o Improved community cohesion through the bringing together of different demographics (students, working people, retirees, etc) to volunteer together for a worthwhile cause
- o Provided over 6,000 hours of volunteer time to support local people in need.

During the Covid-19 Pandemic, LWS Night Shelter has been providing evolving support to its clients.

Initially LWS Night Shelter provided an evening, outdoor soup kitchen on Fridays and Saturdays where clients could attend for a takeaway hot meal. When the first lockdown commenced, clients were accommodated by the local authority under the Government's "Everyone In" initiative. LWS Night Shelter switched from an outdoor soup kitchen to delivering hot meals, breakfast and lunch supplies, food parcels, clothing and toiletries to clients in their accommodation on Fridays, Saturdays and Sundays. In conjunction with other local charities working in the same sector, LWS Night Shelter also provide a welfare telephone service to its clients throughout the first lockdown.

As restrictions eased, LWS Night Shelter returned to providing an outdoor soup kitchen on Friday Saturday and Sunday (Sunday operations had been picked up as a result of another service ceasing to operate as a result of the Covid-19 pandemic. In addition, LWS Night Shelter provided a weekend breakfast service to its clients when volunteers and supplies allowed. In addition to the outdoor soup kitchen, LWS Night Shelter continued to provide food parcels, clothing and toiletries to its clients.

Over the course of 2021, LWS Night Shelter have continued to return to a more "normal" service, providing hot meals in an indoor setting where clients can enjoy the company of each other and out volunteers and continuing to provide food parcels, clothing and toiletries to clients

Over the Christmas period, LWS Night Shelter operated an extended service, providing a hot meal every night from 24th December to 2nd January with 254 meals being served. On Christmas Day LWS Night Shelter hosted a sit down Christmas lunch for its clients and provided a full traditional Christmas lunch and Christmas presents to clients.

Fundraising activities

LWS does not undertake any specific fundraising activities, but relies on its reputation and standing in the local community which generates ad-hoc and regular support from individuals and businesses.

In addition to the financial donations it receives, LWS Night Shelter has a permanent donations box located in the Royal Priors Shopping Centre where the public can drop off donations of food, clothing and toiletries.

Each year, LWS Night Shelter runs a Reverse Advent Calendar campaign throughout December. Each day the organisation posts an item on its social media of items it needs and uses most often. By the end of the 24 days participants will have a box full of donations to drop off to LWS Night Shelter to go directly to the vulnerably housed guests.

LWS Night Shelter also runs ad hoc campaigns on its social media when it is in need of a particular item or service, e.g. a new fridge or some electrical works.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Investment performance

LWS does not undertake any investment activities

Internal and external factors

LWS Night Shelter works in partnership with other local charities who support rough sleepers, the homeless and vulnerably housed communities. It also works collaboratively with the local authority.

FINANCIAL REVIEW

Financial position

At the end of the period, LWS Night Shelter held around 12 months' worth of operating costs in its unrestricted funds and is considered to be solvent and able to continue as a going concern.

Principal funding sources

LWS Night Shelter relies principally on donations (financial and non-financial) from individuals, organisations and businesses in the local community.

Investment policy and objectives

LWS does not undertake social investment or any other investment activities.

Reserves policy

LWS Night Shelter aims to hold 3 months' worth of operating costs in its current account at any given time, which equates to approximately £6,000, although there is no formal policy on this.

LWS Night Shelter relies principally on donations (financial and non-financial) from individuals, organisations and businesses in the local community. It does not undertake social investment or any other investment activities.

FUTURE PLANS

LWS continues to seek premises to secure its longer term future and to ensure an on-going base for providing its service from.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document (the constitution) and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The two current trustees are the first trustees of the CIO and are appointed for life. Other trustees must be appointed in accordance with the rules set out in the constitution.

Organisational structure

LWS Night Shelter currently has two trustees, who are the first trustees, who take responsibility for day to day running of the organisation and make all strategic and operational decisions.

Both trustees of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, accounting, events and administration matters.

LWS Night Shelter has informal relationships with other organisations in Leamington and Warwick which offer support to homeless people, rough sleepers and the vulnerably housed.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the year ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185982

Registered office

198 Rugby Road
Leamington Spa
Warwickshire
CV32 6DU

Trustees

Ms S L Chapman
Ms S E Rutherford

Independent Examiner

Gregg Olnor MPhil BA (Hons) FCA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 19 September 2024 and signed on its behalf by:



.....
Ms S L Chapman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LWS NIGHT SHELTER CIO**

Independent examiner's report to the trustees of Lws Night Shelter CIO ('the Charity')

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

Responsibilities and basis of report

As the charity's 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 your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's 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:

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 concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 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.

Gregg Olnor MPhil BA (Hons) FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: 19 September 2024

LWS NIGHT SHELTER CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	Year ended 31.12.21 Total funds £	Period 24.10.19 to 31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50,789	-	50,789	49,081
Investment income	2	<u>4</u>	<u>-</u>	<u>4</u>	<u>-</u>
Total		<u>50,793</u>	<u>-</u>	<u>50,793</u>	<u>49,081</u>
 EXPENDITURE ON					
Raising funds		928	-	928	2,334
Charitable activities					
Cost of provision of shelter		16,681	-	16,681	16,008
Other charitable activities		<u>5,547</u>	<u>-</u>	<u>5,547</u>	<u>5,289</u>
Total		<u>23,156</u>	<u>-</u>	<u>23,156</u>	<u>23,631</u>
 NET INCOME		 27,637	 -	 27,637	 25,450
 RECONCILIATION OF FUNDS					
Total funds brought forward		35,040	35,835	70,875	45,425
 TOTAL FUNDS CARRIED FORWARD		 <u>62,677</u>	 <u>35,835</u>	 <u>98,512</u>	 <u>70,875</u>

The notes form part of these financial statements

LWS NIGHT SHELTER CIO

**BALANCE SHEET
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	155	-	155	275
CURRENT ASSETS					
Debtors	9	-	-	-	304
Cash at bank		<u>64,522</u>	<u>35,835</u>	<u>100,357</u>	<u>73,181</u>
		64,522	35,835	100,357	73,485
CREDITORS					
Amounts falling due within one year	10	<u>(2,000)</u>	-	<u>(2,000)</u>	<u>(2,885)</u>
NET CURRENT ASSETS		<u>62,522</u>	<u>35,835</u>	<u>98,357</u>	<u>70,600</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>62,677</u>	<u>35,835</u>	<u>98,512</u>	<u>70,875</u>
NET ASSETS		<u>62,677</u>	<u>35,835</u>	<u>98,512</u>	<u>70,875</u>
FUNDS	11				
Unrestricted funds				<u>62,677</u>	35,040
Restricted funds				<u>35,835</u>	<u>35,835</u>
TOTAL FUNDS				<u>98,512</u>	<u>70,875</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2024 and were signed on its behalf by:

Sarah Chapman

.....
S L Chapman - Trustee

The notes form part of these financial statements

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and other expenses together with an allocation of support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	Year ended 31.12.21	Period 24.10.19 to 31.12.20
	£	£
Deposit account interest	<u>4</u>	<u>-</u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year ended 31.12.21	Period 24.10.19 to 31.12.20
	£	£
Depreciation - owned assets	<u>120</u>	<u>120</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the period ended 31 December 2020.

5. GOVERNANCE COSTS

	Year ended 31.12.21	Period 24.10.19 to 31.12.20
	£	£
Accountancy	1,310	1,080
Professional fees	-	1,812
	<u>1,310</u>	<u>2,892</u>

6. AVERAGE NUMBER OF EMPLOYEES

The average monthly number of employees during the year was NIL (2020 - NIL).

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>49,081</u>	<u>-</u>	<u>49,081</u>
 EXPENDITURE ON			
Raising funds	2,334	-	2,334
Charitable activities			
Cost of provision of shelter	16,008	-	16,008
Other charitable activities	<u>5,289</u>	<u>-</u>	<u>5,289</u>
Total	<u>23,631</u>	<u>-</u>	<u>23,631</u>
 NET INCOME	 25,450	 -	 25,450
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>9,590</u>	<u>35,835</u>	<u>45,425</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>35,040</u></u>	 <u><u>35,835</u></u>	 <u><u>70,875</u></u>

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2021 and 31 December 2021	<u>600</u>
 DEPRECIATION	
At 1 January 2021	<u>325</u>
Charge for year	<u>120</u>
At 31 December 2021	<u>445</u>
 NET BOOK VALUE	
At 31 December 2021	<u><u>155</u></u>
At 31 December 2020	<u><u>275</u></u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Other debtors		<u>-</u>	<u>304</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Accrued expenses		<u>2,000</u>	<u>2,885</u>
11. MOVEMENT IN FUNDS			
		Net	
	At 1.1.21	movement	At
	£	in funds	31.12.21
		£	£
Unrestricted funds			
General fund	35,040	27,637	62,677
Restricted funds			
Building funds	35,835	-	35,835
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>70,875</u>	<u>27,637</u>	<u>98,512</u>

LWS NIGHT SHELTER CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,793	(23,156)	27,637
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,793</u>	<u>(23,156)</u>	<u>27,637</u>

Comparatives for movement in funds

	At 24.10.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	9,590	25,450	35,040
Restricted funds			
Building funds	35,835	-	35,835
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,425</u>	<u>25,450</u>	<u>70,875</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,081	(23,631)	25,450
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,081</u>	<u>(23,631)</u>	<u>25,450</u>

12. RELATED PARTY DISCLOSURES

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

LWS NIGHT SHELTER CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	Year ended 31.12.21 £	Period 24.10.19 to 31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50,789	49,081
Investment income		
Deposit account interest	<u>4</u>	<u>-</u>
Total incoming resources	50,793	49,081
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	723	1,629
Paypal and just giving fees	<u>205</u>	<u>705</u>
	928	2,334
Charitable activities		
Insurance	734	1,150
Light and heat	-	8,508
Postage and stationery	338	64
Marketing and website	834	711
Sundries	977	43
Food, drink and toiletries	3,340	5,014
First aid	-	39
Repairs and renewals	2,331	303
Waste services	1,581	2,022
Rent	<u>10,659</u>	<u>425</u>
	20,794	18,279
Support costs		
Management		
Accountancy	1,310	1,080
Professional fees	-	1,812
Computer equipment	<u>120</u>	<u>120</u>
	1,430	3,012
Finance		
Bank charges	4	6

This page does not form part of the statutory financial statements

LWS NIGHT SHELTER CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	Year ended 31.12.21 £	Period 24.10.19 to 31.12.20 £
Total resources expended	<u>23,156</u>	<u>23,631</u>
Net income	<u>27,637</u>	<u>25,450</u>

This page does not form part of the statutory financial statements

LWS NIGHT SHELTER CIO

England & Wales - Charity number 1185982

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
24 OCTOBER 2019 TO 31 DECEMBER 2020
FOR
LWS NIGHT SHELTER CIO**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

LWS NIGHT SHELTER CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
for the period 24 October 2019 to 31 December 2020**

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LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the period 24 October 2019 to 31 December 2020

The trustees present their report with the financial statements of the charity for the period 24 October 2019 to 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

LWS Night Shelter is a charity set up for the public benefit for the prevention or relief of poverty, financial hardship and distress amongst homeless people, rough sleepers and the vulnerably housed by provision of a night shelter, and other relevant means to relieve their suffering.

It is an organisation set up in the winter of 2015 to provide food, company and a warm and safe place to sleep to homeless and vulnerably housed people in the Leamington and Warwick area. Following its first few months in operation, the organisation determined that there was a need for its services outside of the winter months and therefore it continues to operate all year round.

In its fourth year it converted from a Community Interest Company to a Charitable Incorporated Organisation (the date of registration at the Charities Commission was 24 October 2019) as a more appropriate structure to provide its service and raise funds.

Funds raised by LWS Night Shelter primarily go towards the provision of its weekly night shelter and food service, together with providing food parcels, clothing and toiletries to clients. In addition, funds may be used towards other ad hoc support needs of clients, for example transport to medical or court appointments and assisting with furnishing properties when clients are able to move into accommodation.

In addition, LWS Night Shelter has a restricted fund in relation to a new, permanent premises for the organisation to operate from. LWS Night Shelter had provisionally identified a property in conjunction with Warwick District Council, however the property was found to be structurally unsound when survey works were undertaken and Warwick District Council determined that the project was unable to be continued. LWS Night Shelter continues to seek new premises.

In addition to monetary funds raised and received, LWS Night Shelter receives non-financial donations, mainly in the form of food, clothing and toiletries, from a number of individuals, local organisations and businesses. This, together with its current rent-free premises, enables LWS Night Shelter to keep its core running costs low.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Grant making and volunteers

At current LWS Night Shelter does not make grants or undertake any social investment. It is an organisation entirely operated by volunteers and there are no paid members of staff.

Until the start of the Covid-19 Pandemic LWS Night Shelter operated four volunteer shifts each Friday night and Saturday night as follows:

- o Catering shift 5:30pm to 9:30pm (minimum of three volunteers)
- o Evening shift: 6:30pm to 10pm (minimum of six volunteers)
- o Overnight shift: 10pm to 8am (minimum of three volunteers)
- o Morning shift: 8am to 10:30am (minimum of three volunteers)

There are also ad hoc shifts throughout the week to take care of donations, deliveries and maintenance activities.

Both directors of LWS Night Shelter are volunteers and are supported by a team of five further volunteers for fundraising, accounting, events and administration matters.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the period 24 October 2019 to 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the period from 24 October 2019 to 31 December 2020, LWS Night Shelter benefited the community in the following ways:

- o Fed, sheltered and provided company to around 300 individual homeless and vulnerably housed people
- o Served over 10,000 hot meals to local people in need
- o Provided over 3,000 food parcels to local people in need
- o Assisted with signposting clients to more specialised services in the local area and ensured they received medical care where required
- o Worked alongside other services, including the local authority to provide local people in need with a secure network of support, particularly during the Covid-19 pandemic
- o Increased awareness of the homelessness issue in the local area through campaigning and fundraising activities
- o Improved community cohesion through the bringing together of different demographics (students, working people, retirees, etc) to volunteer together for a worthwhile cause
- o Provided over 6,000 hours of volunteer time to support local people in need.

During the Covid-19 Pandemic, LWS Night Shelter has provided evolving support to its clients.

Initially, LWS Night Shelter provided an evening outdoor soup kitchen on Fridays and Saturdays where clients could attend for a takeaway hot meal. When the first lockdown commenced, clients were accommodated by the local authority under the Government's "Everyone In" initiative. LWS Night Shelter switched from an outdoor soup kitchen to delivering hot meals, breakfast and lunch supplies, food parcels, clothing and toiletries to clients in their accommodation on Fridays, Saturdays and Sundays. In conjunction with other local charities working in the same sector, LWS Night Shelter also provide a welfare telephone service to its clients throughout the first lockdown.

As restrictions eased, LWS Night Shelter returned to providing an outdoor soup kitchen on Friday Saturday and Sunday (Sunday operations had been picked up as a result of another service ceasing to operate as a result of the Covid-19 pandemic. In addition, LWS Night Shelter provided a weekend breakfast service to its clients when volunteers and supplies allowed. In addition to the outdoor soup kitchen, LWS Night Shelter continued to provide food parcels, clothing and toiletries to its clients.

Over the Christmas period, LWS Night Shelter operated an extended service, providing a festive brunch service at its outdoor soup kitchen every day between Christmas and New Year, in addition to its normal evening service. On Christmas Day LWS Night Shelter hosted an outdoor, sit down Christmas lunch for its clients and provided a full traditional Christmas lunch and Christmas presents to clients.

FINANCIAL REVIEW

Financial position

At the end of the period, LWS Night Shelter held around 12 months' worth of operating costs in its unrestricted funds and is considered to be solvent and able to continue as a going concern.

Reserves policy

LWS Night Shelter aims to hold 3 months' worth of operating costs in its current account at any given time, which equates to approximately £6,000, although there is no formal policy on this.

LWS Night Shelter relies principally on donations (financial and non-financial) from individuals, organisations and businesses in the local community. It does not undertake social investment or any other investment activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The two current trustees are the first trustees of the CIO and are appointed for life. Other trustees must be appointed in accordance with the rules set out in the Constitution. LWS Night Shelter is currently considering the appointment of new trustees and developing a selection process for such appointments. A training and induction process will be developed at the same time.

LWS NIGHT SHELTER CIO
REPORT OF THE TRUSTEES
for the period 24 October 2019 to 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

LWS Night Shelter currently has two trustees, who are the first trustees, who take responsibility for day to day running of the organisation and make all strategic and operational decisions.

Both trustees of LWS Night Shelter are volunteers and are supported by a team of five further volunteers for fundraising, accounting, events and administration matters.

LWS Night Shelter has informal relationships with other organisations in Leamington and Warwick which offer support to homeless people, rough sleepers and the vulnerably housed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185982

Registered office

198 Rugby Road
Leamington Spa
Warwickshire
CV32 6DU

Trustees

Ms S L Chapman
Ms S E Rutherford

Independent Examiner

Gregg Olnier MPhil BA (Hons) ACA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 29 October 2021 and signed on its behalf by:

.....
Ms S L Chapman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LWS NIGHT SHELTER CIO**

Independent examiner's report to the trustees of Lws Night Shelter CIO ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the period 24 October 2019 to 31 December 2020.

Responsibilities and basis of report

As the charity's 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 your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's 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:

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 concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 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.

Gregg Olnor MPhil BA (Hons) ACA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: 29 October 2021

LWS NIGHT SHELTER CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the period 24 October 2019 to 31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	Period 24.10.19 to 31.12.20 Total funds £	Period 1.12.18 to 23.10.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,081	-	49,081	21,030
 EXPENDITURE ON					
Raising funds		2,334	-	2,334	454
Charitable activities					
Cost of provision of shelter		16,008	-	16,008	13,274
Other charitable activities		5,289	-	5,289	5,978
		_____	_____	_____	_____
Total		23,631	-	23,631	19,706
		_____	_____	_____	_____
NET INCOME		25,450	-	25,450	1,324
 RECONCILIATION OF FUNDS					
Total funds brought forward		9,590	35,835	45,425	44,101
		_____	_____	_____	_____
TOTAL FUNDS CARRIED FORWARD		<u>35,040</u>	<u>35,835</u>	<u>70,875</u>	<u>45,425</u>

The notes form part of these financial statements

LWS NIGHT SHELTER CIO

**BALANCE SHEET
31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	275	-	275	395
CURRENT ASSETS					
Debtors	8	304	-	304	304
Cash at bank		<u>37,346</u>	<u>35,835</u>	<u>73,181</u>	<u>45,776</u>
		37,650	35,835	73,485	46,080
CREDITORS					
Amounts falling due within one year	9	(2,885)	-	(2,885)	(1,050)
		<u>34,765</u>	<u>35,835</u>	<u>70,600</u>	<u>45,030</u>
NET CURRENT ASSETS					
		<u>35,040</u>	<u>35,835</u>	<u>70,875</u>	45,425
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>35,040</u>	<u>35,835</u>	<u>70,875</u>	<u>45,425</u>
NET ASSETS					
		<u>35,040</u>	<u>35,835</u>	<u>70,875</u>	<u>45,425</u>
FUNDS					
	10			35,040	9,590
Unrestricted funds				<u>35,835</u>	<u>35,835</u>
Restricted funds				<u>70,875</u>	<u>45,425</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2021 and were signed on its behalf by:

.....
S L Chapman - Trustee

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS for the period 24 October 2019 to 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and other expenses together with an allocation of support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The restricted funds held are to be used in relation to a new, permanent premises for the organisation to operate from.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS for the period 24 October 2019 to 31 December 2020

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 24.10.19 to 31.12.20 £	Period 1.12.18 to 23.10.19 £
Depreciation - owned assets	<u>120</u>	<u>130</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2020 nor for the period ended 23 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020 nor for the period ended 23 October 2019.

4. GOVERNANCE COSTS

	Period 24.10.19 to 31.12.20 £	Period 1.12.18 to 23.10.19 £
Accountancy	1,080	1,660
Professional fees	1,812	546
	<u>2,892</u>	<u>2,206</u>

5. AVERAGE NUMBER OF EMPLOYEES

The average monthly number of employees during the period was NIL (2019 - NIL).

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 24 October 2019 to 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,030	-	21,030
EXPENDITURE ON			
Raising funds	454	-	454
Charitable activities			
Cost of provision of shelter	13,274	-	13,274
Other charitable activities	5,978	-	5,978
	<hr/>	<hr/>	<hr/>
Total	19,706	-	19,706
	<hr/>	<hr/>	<hr/>
NET INCOME	1,324	-	1,324
Transfers between funds	<u>(35,835)</u>	<u>35,835</u>	<u>-</u>
Net movement in funds	(34,511)	35,835	1,324
RECONCILIATION OF FUNDS			
Total funds brought forward	44,101	-	44,101
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>9,590</u>	<u>35,835</u>	<u>45,425</u>

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 24 October 2019 and 31 December 2020	<u>600</u>
DEPRECIATION	
At 24 October 2019	<u>205</u>
Charge for year	<u>120</u>
At 31 December 2020	<u>325</u>
NET BOOK VALUE	
At 31 December 2020	<u>275</u>
At 23 October 2019	<u>395</u>

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 24 October 2019 to 31 December 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2020	2019
		£	£
Other debtors		<u>304</u>	<u>304</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2020	2019
		£	£
Accrued expenses		<u>2,885</u>	<u>1,050</u>
10. MOVEMENT IN FUNDS			
	At	Net	At
	24.10.19	movement	31.12.20
	£	in funds	£
Unrestricted funds			
General fund	9,590	25,450	35,040
Restricted funds			
Building funds	35,835	-	35,835
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,425</u>	<u>25,450</u>	<u>70,875</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	49,081	(23,631)	25,450
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,081</u>	<u>(23,631)</u>	<u>25,450</u>

LWS NIGHT SHELTER CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 24 October 2019 to 31 December 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.18 £	Net movement in funds £	Transfers between funds £	At 23.10.19 £
Unrestricted funds				
General fund	44,101	1,324	(35,835)	9,590
Restricted funds				
Building funds	-	-	35,835	35,835
	<u>44,101</u>	<u>1,324</u>	<u>-</u>	<u>45,425</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,030	(19,706)	1,324
	<u>21,030</u>	<u>(19,706)</u>	<u>1,324</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2020.

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the period 24 October 2019 to 31 December 2020**

	Period 24.10.19 to 31.12.20 £	Period 1.12.18 to 23.10.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,081	20,604
Grants	<u>-</u>	<u>426</u>
	49,081	21,030
Total incoming resources	49,081	21,030
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	1,629	238
Paypal and just giving fees	<u>705</u>	<u>216</u>
	2,334	454
Charitable activities		
Insurance	1,150	884
Light and heat	8,508	11,446
Postage and stationery	64	2
Marketing and website	711	422
Sundries	43	7
Food, drink and toiletries	5,014	1,766
First aid	39	62
Repairs and renewals	303	300
Waste services	2,022	1,272
Rent	<u>425</u>	<u>-</u>
	18,279	16,161
Support costs		
Management		
Accountancy	1,080	1,660
Professional fees	1,812	546
Penalties	-	750
Computer equipment	<u>120</u>	<u>130</u>
	3,012	3,086
Finance		
Bank charges	<u>6</u>	<u>5</u>
Total resources expended	23,631	19,706
Net income	25,450	1,324

This page does not form part of the statutory financial statements