

**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

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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 Olnier 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**

				Period 24.10.19 to 31.12.20 Total funds £	Period 1.12.18 to 23.10.19 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total		23,631	-	23,631	19,706
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		25,450	-	25,450	1,324
RECONCILIATION OF FUNDS					
Total funds brought forward		9,590	35,835	45,425	44,101
		<hr/>	<hr/>	<hr/>	<hr/>
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)
NET CURRENT ASSETS		<u>34,765</u>	<u>35,835</u>	<u>70,600</u>	<u>45,030</u>
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				
Unrestricted funds				35,040	9,590
Restricted funds				<u>35,835</u>	<u>35,835</u>
TOTAL FUNDS				<u>70,875</u>	<u>45,425</u>

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	(35,835)	35,835	-
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	205
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 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>

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>

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
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.

LWS NIGHT SHELTER CIO

**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