

**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**

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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 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 19 September 2024 and signed on its behalf by:



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

The notes form part of these financial statements



**LWS NIGHT SHELTER CIO**

**BALANCE SHEET  
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	35	-	35	155
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,100)	-	(2,100)	(2,000)
<b>NET CURRENT ASSETS</b>		<u>93,546</u>	<u>35,835</u>	<u>129,381</u>	<u>98,357</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>93,581</u>	<u>35,835</u>	<u>129,416</u>	<u>98,512</u>
<b>NET ASSETS</b>		<u><u>93,581</u></u>	<u><u>35,835</u></u>	<u><u>129,416</u></u>	<u><u>98,512</u></u>
<b>FUNDS</b>	12				
Unrestricted funds				93,581	62,677
Restricted funds				<u>35,835</u>	<u>35,835</u>
<b>TOTAL FUNDS</b>				<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

The notes form part of these financial statements

## 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 e 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):

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

	<b>2022</b>	2021
	<b>£</b>	£
Accountancy fee	<b><u>1,300</u></b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	50,789	-	50,789
Investment income	<u>4</u>	<u>-</u>	<u>4</u>
<b>Total</b>	<u>50,793</u>	<u>-</u>	<u>50,793</u>
 <b>EXPENDITURE ON</b>			
Raising funds	928	-	928
<b>Charitable activities</b>			
Cost of provision of shelter	16,681	-	16,681
Other charitable activities	<u>5,547</u>	<u>-</u>	<u>5,547</u>
<b>Total</b>	<u>23,156</u>	<u>-</u>	<u>23,156</u>
 <b>NET INCOME</b>	 27,637	 -	 27,637
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	35,040	35,835	70,875
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <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 £
<b>Unrestricted funds</b>			
General fund	62,677	30,904	93,681
<b>Restricted funds</b>			
Building funds	35,835	-	35,835
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	58,644	(27,740)	30,904
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	35,040	27,637	62,677
<b>Restricted funds</b>			
Building funds	35,835	-	35,835
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	50,793	(23,156)	27,637
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	35,040	58,641	93,681
<b>Restricted funds</b>			
Building funds	35,835	-	35,835
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	109,437	(50,796)	58,641
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>58,520</b>	50,789
<b>Investment income</b>		
Deposit account interest	<u>124</u>	<u>4</u>
<b>Total incoming resources</b>	<b>58,644</b>	50,793
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising expenses	-	723
Paypal and just giving fees	<u>136</u>	<u>205</u>
	<b>136</b>	928
<b>Charitable activities</b>		
Insurance	<b>718</b>	734
Postage and stationery	<b>412</b>	338
Marketing and website	<b>302</b>	834
Sundries	<b>440</b>	977
Food, drink and toiletries	<b>5,590</b>	3,340
Repairs and renewals	<b>1,891</b>	2,331
Waste services	<b>1,650</b>	1,581
Rent	<u><b>15,181</b></u>	<u>10,659</u>
	<b>26,184</b>	20,794
<b>Support costs</b>		
<b>Management</b>		
Accountancy	<b>1,300</b>	1,310
Computer equipment	<u><b>120</b></u>	<u>120</u>
	<b>1,420</b>	1,430
<b>Finance</b>		
Bank charges	<u>-</u>	<u>4</u>
<b>Total resources expended</b>	<u><b>27,740</b></u>	<u>23,156</u>
<b>Net income</b>	<u><b>30,904</b></u>	<u>27,637</u>

This page does not form part of the statutory financial statements