

**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

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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:


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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 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 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 Company as required by Section 386 of the 2006 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: .29 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	(3,301)	-	(3,301)	(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>	<u>129,416</u>
NET ASSETS		<u>100,316</u>	<u>35,835</u>	<u>136,151</u>	<u>129,416</u>
FUNDS	12				
Unrestricted funds				100,316	93,581
Restricted funds				<u>35,835</u>	<u>35,835</u>
TOTAL FUNDS				<u>136,151</u>	<u>129,416</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:



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.....
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><u>93,581</u></u>	<u><u>35,835</u></u>	<u><u>129,416</u></u>

LWS NIGHT SHELTER CIO

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

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2023 and 31 December 2023	<u>600</u>
DEPRECIATION	
At 1 January 2023	565
Charge for year	<u>25</u>
At 31 December 2023	<u>590</u>
NET BOOK VALUE	
At 31 December 2023	<u><u>10</u></u>
At 31 December 2022	<u><u>35</u></u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. 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>
	<u><u>13,581</u></u>	<u><u>22,635</u></u>

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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