

**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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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 Olnier MPhil BA (Hons) FCA

HB&O Ltd
Chartered Accountants
Highdown House
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Warwickshire
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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	655	-	655	616
Total		56,757	-	56,757	33,044
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		12,126	-	12,126	4,748
Total		26,369	10,027	36,396	26,309
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		130,704	25,808	156,512	136,151

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		129,338	25,808	155,146	136,726
		<u>132,054</u>	<u>25,808</u>	<u>157,862</u>	<u>139,442</u>
CREDITORS					
Amounts falling due within one year	9	(1,350)	-	(1,350)	(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>	<u>136,151</u>
NET ASSETS		<u>130,704</u>	<u>25,808</u>	<u>156,512</u>	<u>136,151</u>
FUNDS	11				
Unrestricted funds				130,704	100,316
Restricted funds				25,808	35,835
TOTAL FUNDS				<u>156,512</u>	<u>136,151</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	655	616
	<u>655</u>	<u>616</u>

3. SUPPORT COSTS

	Governance costs
	£
Other charitable activities	2,358
	<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>100,316</u>	<u>35,835</u>	<u>136,151</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	600
DEPRECIATION	
At 1 January 2024	590
Charge for year	10
At 31 December 2024	600
NET BOOK VALUE	
At 31 December 2024	-
At 31 December 2023	10

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	2,716	2,716

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	1,350	3,301

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
	5,705	13,581

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	-
	33,729	24,853
Support costs		
Governance costs		
Accountancy fees	2,348	1,200
Computer equipment	10	25
	2,358	1,225
Total resources expended	36,396	26,309
Net income	20,361	6,735

This page does not form part of the statutory financial statements