

FEED UP WARM UP

England & Wales · Charity number 1186381

Details

Status Registered

Legal form CIO

Registered 2019-11-15

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

Contact

Address Our Lady & St. Andrews Church
16 Nightingale Road
Hitchin
SG5 1QS

Phone 01462459126

Email contact@feedupwarmup.co.uk

Website www.feedupwarmup.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF HOMELESS PERSONS, OR THOSE AT RISK OF HOMELESSNESS, IN HITCHIN AND STEVENAGE AND THE SURROUNDING AREAS BY THE PROVISION OF DROP-IN CENTRES PROVIDING FOOD, DRINK, SHELTER, WARMTH, REPLACEMENT CLOTHING, HAIRCUTS, ACCESS TO FOOTCARE, COMPANIONSHIP, ADVICE, SIGNPOSTING AND SUPPORT.

Activities: To relieve the needs of homeless persons, or those at risk of homelessness, in Hitchin and Stevenage and the surrounding areas by the provision of drop in centres providing food, drink, shelter, warmth, replacement clothing, haircuts, access to footcare, companionship, advice, signposting and support.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,314	£119,781	-	-
2023-12-31	£166,453	£129,336	-	-
2022-12-31	£151,637	£90,568	-	-
2021-12-31	£110,804	£44,855	-	-
2020-12-31	£74,680	£28,570	-	-

Trustees

Name	Role	Appointed
Elizabeth Wills		2019-07-10
Fiona Tranter		2024-11-18
Keith Garrell		2023-02-28
Richard O'Brien		2019-07-10

FEED UP WARM UP

England & Wales - Charity number 1186381

Accounts

FEED UP WARM UP

Trustees' Annual Report and Financial Statements
For the period ended 31 December 2024

FEED UP WARM UP

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FEED UP WARM UP

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number: 1186381

Registered Office: Our Lady & St Andrews Church
16 Nightingale Road
Hitchin
SG5 1QS

Trustees: Richard Andrew Joseph O'Brien
Elizabeth Anne Wills
Keith Garrell
Fiona Tranter

Bankers: Lloyds
79 High Street
Chesham
HP5 1BT

CAF Bank
25 Kings Hill Avenue
West Malling
ME19 4JQ

Independent Examiner: Leadermans
St Christopher House
126 Ridge Road
Letchworth Garden City
SG6 1PT

FEED UP WARM UP

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

To relieve the needs of homeless persons, or those at risk of homelessness by the provision of drop-in centres providing food, drink, shelter, warmth, replacement clothing, haircuts, access to footcare, companionship, advice, signposting and support.

ACHIEVEMENT AND PERFORMANCE

Feed Up Warm Up is a North Hertfordshire-based charity supporting those who are homeless and those at risk of homelessness. We operate 2 weekly drop-in centres in Hitchin and Stevenage where anybody is welcome to come and spend the evening with us. We offer live music, counselling services, a hot meal, free haircuts, food parcels, addiction advice and a warm welcoming smile and a chat. We support on average 120 guests a week between both drop-in services.

We have helped many local people in crisis offering short-term stays in hotels as well as supporting them with counselling sessions.

We are funded by donations from members of the public and local businesses, as well as small grants from the local council in our area.

Our belief is that all people should be treated with dignity, respect, kindness, equality, and included in the local community.

FINANCIAL REVIEW

The Financial results for the year are detailed in the financial statements. During the year ended 31 December 2024, the charity received £88,313 in donations (2023: £140,463) and £17,500 in restricted funds for specific projects relating to food poverty. The charity had a comparable level of activity in 2024 to that in the previous year, with a total of £114,150 being spent on charitable activities (2023: £117,103). Total expenditure for the period was £119,781, a decrease from the previous year (2023: £129,336). At the end of the period, the charity held total funds of £214,778 of which £2,884 is restricted. Free reserves stand at £206,894, more than 18 months of operating costs at current levels of activity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The Charity was formed on 15th November 2019 and is a Registered Charity, Number 1186381. The Charity is managed by the Trustees in accordance with its constitution. None of the Trustees receives remuneration from the Charity.

Over the next year, the Charity is recruiting a Head of Operations and Strategy to provide senior support to the mission of the charity and ensure services and systems are efficient and effective. The Charity plans to undertake a strategic review of the reach and scope of its work. This will include utilising a greater proportion of the reserves to ensure the sustainability of the Charity and provide a greater level of support to its beneficiaries.

FEED UP WARM UP

Report of the trustees for the Year Ended 31 December 2024 (continued)

Statement of Trustees Responsibilities

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and accounting estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporation and financial information included on the CIO's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by



Elizabeth Wills

Date 6/8/25

FEED UP WARM UP

Independent Examiner's Report to the Trustees for the year ended 31 December 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024

Responsibilities and basis of report

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

Independent examiners 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 that in any material respect:

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 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 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.



.....
Sandeep Mansukh Shah FCCA
Leadernans
St Christopher House
Ridge Road
Letchworth Garden City
SG6 1PT

Date

07/08/2025

FEED UP WARM UP

Statement of Financial Activities For the year ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Income and endowments from:					
Donations and legacies	2	88,313	17,500	105,813	146,463
Trading activities	3	18,498	-	18,498	19,990
Investment income		3	-	3	
Total income		106,814	17,500	124,314	166,453
Expenditure on:					
Raising funds	4	5,631	-	5,631	12,233
Charitable activities	5/6/7	97,331	16,819	114,150	117,103
Total expenditure		102,962	16,819	119,781	129,336
Net income for the year		3,852	681	4,533	37,117
Transfers between funds		-	-	-	-
Net movement in funds	15	3,852	681	4,533	37,117
Reconciliation of funds					
Total funds brought forward		208,042	2,203	210,245	173,128
Total funds carried forward		211,894	2,884	214,778	210,245

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the financial statements.

The notes set out on pages 9 to 16 form part of these accounts.

FEED UP WARM UP

Balance Sheet As at 31 December 2024

	Note	2024 Total £	2023 Total £
Fixed Assets	11	11,538	12,898
Current Assets:			
Debtors	12	3,577	2,896
Cash at bank and in hand		<u>204,033</u>	<u>197,247</u>
		<u>207,610</u>	<u>200,143</u>
Creditors: amounts falling due within one year	13	(4,370)	(2,796)
Net current assets		<u>203,240</u>	<u>197,347</u>
Total assets less current liabilities		<u>214,778</u>	<u>210,245</u>
Net assets	14	<u>214,778</u>	<u>210,245</u>
The funds of the charity			
Restricted income funds	15	2,884	2,203
Unrestricted income funds	15	211,894	208,042
Total Funds		<u>214,778</u>	<u>210,245</u>

The financial statements were approved and authorised for issue by the Board on

16 July 2025.

Signed on behalf of the Board of Trustees



Signature

E. WILLS

Elizabeth Wills

Trustee

FEED UP WARM UP

Notes to the financial statements For the year ended 31 December 2024

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Charities Act 2011. The presentational currency of the financial statements Pound Sterling (£).

The charity is a Charitable Incorporation Organisation (CIO) registered with the Charity Commission. The registered office address is given in the charity information page.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The CIO meets the definition of a public entity under FRS 102

c) Going concern

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. Further details are provided in the Trustees' Report.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is received by way of grants and donations and generated through trading activities. Income is included in full in the Statement of Financial Activities, recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income tax receivable in relation to Gift Aid donations is recognised at the time the relevant income is receivable.

e) Expenditure and allocation of support costs

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising general office costs and other overheads, is apportioned on a basis which is an estimated, based on the proportion of each activity to the total cost of all activities.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2024

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor, or grant maker. Expenditure which meets these criteria is charged to the fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes and are available for use at the discretion of the Trustees in furtherance of the general objects of the CIO.

Designated funds have been set aside by Trustees from unrestricted funds to be used for particular charitable purposes.

g) Depreciation

Depreciation is provided on all tangible fixed assets of over £100 at rates calculated to write off the cost less estimated residual value on a straight line basis over their estimated useful lives as follows:

Plant & Machinery	4 years
Motor Vehicles	4 years
Computer Equipment	4 years
Leasehold Improvements	10 years

h) Creditors

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

i) Financial Instruments

The CIO has only basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2024

2. Income from donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations	88,313	-	86,313	140,463
Grants	-	17,500	17,500	6,000
	<u>88,313</u>	<u>17,500</u>	<u>105,813</u>	<u>146,463</u>

3. Income from trading activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Fundraising Events	18,498	-	18,498	19,990
	<u>18,498</u>	<u>-</u>	<u>18,498</u>	<u>19,990</u>

4. Expenditure on raising funds

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Advertising & Marketing	1,518	-	1,518	5,228
Event Costs	433	-	433	6,826
Other fundraising costs	3,680	-	3,680	179
	<u>5,631</u>	<u>-</u>	<u>5,631</u>	<u>12,233</u>

5. Costs of charitable activity by fund type

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Provision of support for the homeless	97,331	16,819	114,150	117,103
	<u>97,331</u>	<u>16,819</u>	<u>114,150</u>	<u>117,103</u>

FEED UP WARM UP

Notes to the financial statements (continued)
For the year ended 31 December 2024

6. Costs of charitable activity by activity type

	Activities Undertaken Directly	Support Costs	2024 Total	2023 Total
	£	£	£	£
Provision of support to the homeless	46,295	51,036	97,331	117,103
	<u>46,295</u>	<u>51,036</u>	<u>97,331</u>	<u>117,103</u>

7. Analysis of support costs

	Provision of support for the homeless	Provision of support for the homeless
	2024 Total	2023 Total
	£	£
Bank fees	302	-
Consultancy Fees	12,240	26,202
Admin Support		549
Depreciation	6,824	6,148
Volunteer and Trustee expenses	279	530
Office costs	1,715	1,870
Premises costs	75	5,117
Insurance	2,863	3,459
Equipment & Resources	-	2,316
Repairs & maintenance	3,098	-
Travel Costs	4,014	6,232
Training	316	-
Staff Costs	13,005	-
Governance Costs	6,047	-
Subscriptions	258	-
Sundry expenses	-	590
	<u>51,036</u>	<u>53,013</u>

8. Staff Costs

	2024	2023
	£	£
Wages and salaries	12,500	-
Pension costs	235	-
Other staff costs	270	-
	<u>13,005</u>	<u>-</u>

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2024

9. Net income / (expenditure) for the year

	2024	2023
This is stated after charging	£	£
Accountancy Fees	5,847	1,866
Depreciation	6,824	6,148

10. Comparative Statement of financial activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Income and endowments from:				
Donations and legacies	140,463	6,000	146,463	151,487
Trading activities	19,990	-	19,990	150
Total income	160,453	6,000	166,453	151,637
Expenditure on:				
Raising funds	12,233	-	12,233	3,889
Charitable activities	96,399	20,704	117,103	86,679
Total expenditure	108,632	20,704	129,336	90,568
Net income for the year	51,821	(14,704)	37,117	61,069
Transfers between funds	148	(148)	-	-
Net movement in funds	51,969	(14,852)	37,117	61,069
Reconciliation of funds				
Total funds brought forward	156,073	17,055	173,128	112,059
Total funds carried forward	208,042	2,203	210,245	173,128

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2024

11. Fixed Assets

	Motor Vehicles	Plant & Machinery	Computer Equipment	Leasehold Improvements	TOTAL
Cost or valuation					
At 1 January 2024	18,601	6,658	1,058	-	26,317
Additions	-	3,810	269	1,384	5,463
At 31 December 2024	18,601	10,468	1,327	1,384	31,780
Depreciation					
At 1 January 2024	10,090	2,623	706	-	13,419
Charge for the year	4,135	2,243	353	92	6,823
At 31 December 2024	14,225	4,866	1,059	92	20,242
Net book value					
At 1 January 2024	8,511	4,035	352	-	12,898
At 31 December 2024	4,376	5,602	268	1,292	11,538

12. Debtors: Amounts falling due within one year

	2024	2023
	£	£
Other debtors	2,896	2,896
Prepayments	681	-
	<u>3,577</u>	<u>2,896</u>

Funds held as Custodian

Volunteers of Feed Up Warm Up started a football team during the year ended 31 December 2022. The monies donated to support the team, and the expenditure relating to the activities of the team, are held within the Feed Up Warm Up accounts. At 31 December 2024 of the year, the football team owed Feed Up Warm Up £2,890 (2023: £2,896).

This money is expected to be repaid within the next financial year.

13. Creditors falling due within one year

	2024	2023
	£	£
Other creditors	<u>4,370</u>	<u>2,796</u>

FEED UP WARM UP

Notes to the financial statements (continued) For the year ended 31 December 2024

14. Analysis of net assets

Current Year

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Restricted Funds	-	2,884	2,884
Unrestricted Funds			
- Designated Funds	-	5,000	5,000
- General Fund	11,538	195,356	206,894
	<u>11,538</u>	<u>203,240</u>	<u>214,778</u>

Prior year

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Restricted Funds	-	2,203	2,203
Unrestricted Funds			
- Designated Funds	-	5,000	5,000
- General Fund	12,898	190,144	203,042
	<u>12,898</u>	<u>197,347</u>	<u>210,245</u>

15. Movement in funds

Current year

	Balance brought forward at 1 January 2024	Income	Expenditure	Transfers	Balance carried forward at 31 December 2024
	£	£	£	£	£
Restricted Funds	2,203	17,500	(16,819)	-	2,884
Unrestricted Funds					
- General Funds	203,042	106,814	(102,962)	-	206,894
- Designated Funds	5,000	-	-	-	5,000
Total Unrestricted Funds	208,042	106,814	(102,652)	-	211,894
Total Funds	<u>210,245</u>	<u>124,314</u>	<u>119,781</u>	-	<u>214,778</u>

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2024

15. Movement in funds (continued)

Prior year

	Balance brought forward at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance carried forward at 31 December 2023 £
Restricted Funds	17,055	6,000	(20,704)	(148)	2,203
Unrestricted Funds					
- General Funds	151,073	160,453	(108,632)	148	203,042
- Designated Funds	5,000	-	-	-	5,000
Total Unrestricted Funds	156,073	160,453	(108,632)	148	208,042
Total Funds	173,128	166,453	(129,336)	-	210,245

16. Related Parties

No Trustees received any remuneration during the period (2023: £nil).

No Trustees received expenses during the period, (2023: £nil paid to Trustees).

During the year ended 31 December 2024 the charity made payments of £12,240 (2023: £26,202) to Mr Shane Cole in respect of consultancy services supplied to the charity. Mr Cole became an employee of the Charity in July 2024.

Volunteers of Feed Up Warm up started a football team during the year ended 31 December 2022. Income and expenditure relating to this was processed through the charity but has been accounted for separately as custodian funds. As per the table below, a balance of £2,896 was owed to Feed Up Warm Up by the football team at 31 December 2024 (2023: £2,896).

	Funds held at 1 Jan 2024	Income received on behalf of related party £	Expenditure on behalf of related party £	Donations to related party £	Funds held / (owed) at 31 December 2024 £
FUWU Football Team	2,896	(500)	500	-	2,896

FEED UP WARM UP

England & Wales - Charity number 1186381

Accounts

REGISTERED CHARITY NUMBER: 1186381

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Feed Up Warm Up**

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for the Year Ended 31 December 2023**

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**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees 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

To relieve the needs of homeless persons, or those at risk of homelessness by the provision of drop-in centres providing food, drink, shelter, warmth, replacement clothing, haircuts, access to footcare, companionship, advice, signposting and support.

ACHIEVEMENT AND PERFORMANCE

Feed Up Warm Up is a North Hertfordshire-based charity supporting those who are homeless and those at risk of homelessness. We operate 2 weekly drop-in centres in Hitchin and Stevenage where anybody is welcome to come and spend the evening with us. We offer live music, counselling services, a hot meal, free haircuts, food parcels, addiction advice and a warm welcoming smile and a chat. We support on average 120 guests a week between both drop-in services.

We have helped many local people in crisis offering short-term stays in hotels as well as supporting them with counselling sessions.

We are funded by donations from members of the public and local businesses, as well as small grants from the local council in our area.

Our belief is that all people should be treated with dignity, respect, kindness, equality, and included in the local community.

FINANCIAL REVIEW

The Financial results for the year are detailed in the financial statements. During the year ended 31 December 2023, the charity received £140,463 in donations (2022: £151,487) and £6,000 in restricted funds for specific projects relating to food poverty. The charity had a greater level of activity in 2023 in comparison to the previous year, with a total of £117,103 being spent on charitable activities (2022: £86,679). Total expenditure for the period was £129,336, a significant increase from the previous year (2022: £90,568).

At the end of the period, the charity held total funds of £210,245 of which £2,203 is restricted. Free reserves stand at £208,042, more than 18 months of operating costs at current levels of activity.

Over the next year, the Charity plans a strategic review of the reach and scope of its work to plan and utilise a greater proportion of the reserves to ensure the sustainability of the Charity and provide a greater level of support to its beneficiaries.

The Charity was formed on 15th November 2019 and is a Registered Charity, Number 1186381. The Charity is managed by the Trustees in accordance with its constitution. None of the Trustees receives remuneration from the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The Charity was formed on 15th November 2019 and is a Registered Charity, Number 1186381. The Charity is managed by the Trustees in accordance with its constitution. None of the Trustees receives remuneration from the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1186381

**Report of the Trustees
for the Year Ended 31 December 2023**

Principal address

16 Nightingale Road
Hitchin
Hertfordshire
SG5 1QS

Trustees

K Garrell (appointed 28.2.23)
R O'Brien
Mrs E Wills

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18.10.2024 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
Feed Up Warm Up**

Independent examiner's report to the trustees of Feed Up Warm Up

I report to the charity trustees on my examination of the accounts of Feed Up Warm Up (the Trust) for the year ended 31 December 2023.

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.



Dale Dewing FCCA
Leadernans
St Christopher House,
126 Ridge Rd,
Letchworth Garden City
SG6 1PT

Date: 21 / 10 / 2024

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		140,463	6,000	146,463	151,487
Other trading activities	2	<u>19,990</u>	<u>-</u>	<u>19,990</u>	<u>150</u>
Total		<u>160,453</u>	<u>6,000</u>	<u>166,453</u>	<u>151,637</u>
EXPENDITURE ON					
Raising funds		12,233	-	12,233	3,889
Charitable activities					
Provision of support to the homeless		<u>96,399</u>	<u>20,704</u>	<u>117,103</u>	<u>86,679</u>
Total		<u>108,632</u>	<u>20,704</u>	<u>129,336</u>	<u>90,568</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	<u>51,821</u> <u>148</u>	<u>(14,704)</u> <u>(148)</u>	<u>37,117</u> <u>-</u>	<u>61,069</u> <u>-</u>
Net movement in funds		51,969	(14,852)	37,117	61,069
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>156,073</u>	<u>17,055</u>	<u>173,128</u>	<u>112,059</u>
TOTAL FUNDS CARRIED FORWARD		<u>208,042</u>	<u>2,203</u>	<u>210,245</u>	<u>173,128</u>

The notes form part of these financial statements

Feed Up Warm Up

**Balance Sheet
31 December 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	5	12,898	-	12,898	15,212
CURRENT ASSETS					
Debtors	6	2,896	-	2,896	-
Cash at bank		<u>195,044</u>	<u>2,203</u>	<u>197,247</u>	<u>161,646</u>
		197,940	2,203	200,143	161,646
CREDITORS					
Amounts falling due within one year	7	(2,796)	-	(2,796)	(3,730)
NET CURRENT ASSETS					
		<u>195,144</u>	<u>2,203</u>	<u>197,347</u>	<u>157,916</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>208,042</u>	<u>2,203</u>	<u>210,245</u>	<u>173,128</u>
NET ASSETS					
		<u>208,042</u>	<u>2,203</u>	<u>210,245</u>	<u>173,128</u>
FUNDS					
Unrestricted funds	8			208,042	156,073
Restricted funds				<u>2,203</u>	<u>17,055</u>
TOTAL FUNDS					
				<u>210,245</u>	<u>173,128</u>

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

.....
Trustee

The notes form part of these financial statements

**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 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 charity is a Charitable Incorporation Organisation (CIO) registered with the Charity Commission.

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.

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the charitable purpose and are 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.

Designated funds have been set aside by the Trustees from unrestricted funds to be used for particular charitable purposes.

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

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>19,990</u>	<u>150</u>

3. 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.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,439	24,048	151,487
Other trading activities	<u>150</u>	<u>-</u>	<u>150</u>
Total	<u>127,589</u>	<u>24,048</u>	<u>151,637</u>
EXPENDITURE ON			
Raising funds	3,889	-	3,889
Charitable activities			
Provision of support to the homeless	<u>68,775</u>	<u>17,904</u>	<u>86,679</u>
Total	<u>72,664</u>	<u>17,904</u>	<u>90,568</u>
NET INCOME			
Transfers between funds	<u>54,925</u> <u>1,848</u>	6,144 <u>(1,848)</u>	61,069 <u>-</u>
Net movement in funds	56,773	4,296	61,069
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>99,300</u>	<u>12,759</u>	<u>112,059</u>
TOTAL FUNDS CARRIED FORWARD	<u>156,073</u>	<u>17,055</u>	<u>173,128</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023	2,824	18,601	1,058	22,483
Additions	<u>3,834</u>	<u>-</u>	<u>-</u>	<u>3,834</u>
At 31 December 2023	<u>6,658</u>	<u>18,601</u>	<u>1,058</u>	<u>26,317</u>
DEPRECIATION				
At 1 January 2023	1,478	5,440	353	7,271
Charge for year	<u>1,145</u>	<u>4,650</u>	<u>353</u>	<u>6,148</u>
At 31 December 2023	<u>2,623</u>	<u>10,090</u>	<u>706</u>	<u>13,419</u>
NET BOOK VALUE				
At 31 December 2023	<u>4,035</u>	<u>8,511</u>	<u>352</u>	<u>12,898</u>
At 31 December 2022	<u>1,346</u>	<u>13,161</u>	<u>705</u>	<u>15,212</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>2,896</u>	<u>-</u>

Funds held as Custodian

Volunteers of Feed Up Warm Up started a football team during the year ended 31 December 2022. The monies donated to support the team, and the expenditure relating to the activities of the team, are held within the Feed Up Warm Up accounts. During the year a total of £2,093 was collected in donations for the football team and a total of £6,973 was spent during the period. At the year end date the football team owed Feed Up Warm Up £2,896 (2022: £1,984 owed by FUWU, shown in Other Creditors in 2022).

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>2,796</u>	<u>3,730</u>

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	151,073	51,821	148	203,042
Designated Fund	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	156,073	51,821	148	208,042
Restricted funds				
Restricted Fund	17,055	(14,704)	(148)	2,203
TOTAL FUNDS	<u>173,128</u>	<u>37,117</u>	<u>-</u>	<u>210,245</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. 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	160,453	(108,632)	51,821
Restricted funds			
Restricted Fund	6,000	(20,704)	(14,704)
TOTAL FUNDS	<u>166,453</u>	<u>(129,336)</u>	<u>37,117</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	99,300	54,925	(3,152)	151,073
Designated Fund	-	-	5,000	5,000
Restricted funds				
Restricted Fund	99,300	54,925	1,848	156,073
Restricted Fund	12,759	6,144	(1,848)	17,055
TOTAL FUNDS	<u>112,059</u>	<u>61,069</u>	<u>-</u>	<u>173,128</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,589	(72,664)	54,925
Restricted funds			
Restricted Fund	24,048	(17,904)	6,144
TOTAL FUNDS	<u>151,637</u>	<u>(90,568)</u>	<u>61,069</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. 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 £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	99,300	106,746	(3,004)	203,042
Designated Fund	-	-	5,000	5,000
	99,300	106,746	1,996	208,042
Restricted funds				
Restricted Fund	12,759	(8,560)	(1,996)	2,203
	<u>112,059</u>	<u>98,186</u>	<u>-</u>	<u>210,245</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	288,042	(181,296)	106,746
Restricted funds			
Restricted Fund	30,048	(38,608)	(8,560)
	<u>318,090</u>	<u>(219,904)</u>	<u>98,186</u>

Designated funds constitute £5,000 set aside by Trustees to fund client welfare and counselling activities.

A total of £148 was released from restricted funds with the permission of the funders, on completion of the projects that the restriction related to.

9. RELATED PARTY DISCLOSURES

During the year ended 31 December 2023 the charity made payments of £26,202 (2022: £18,000) to Mr Shane Cole, the founder of the charity, in respect of consultancy services supplied to the charity. The charity also paid for veterinary and insurance costs in relation to Shane's dog, who is a trained therapy dog working with the charity, which amounted to £708. There were no outstanding monies owed to Mr Cole at 31 December 2023.

Feed Up Warm Up**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	15,000
Donations	140,463	115,487
Grants	<u>6,000</u>	<u>21,000</u>
	146,463	151,487
Other trading activities		
Fundraising events	<u>19,990</u>	<u>150</u>
Total incoming resources	166,453	151,637
EXPENDITURE		
Raising donations and legacies		
Advertising & Marketing	5,228	1,441
Event Costs	6,826	620
Cost of goods sold	-	1,732
Other fundraising costs	<u>179</u>	<u>96</u>
	12,233	3,889
Charitable activities		
Provision of support for the homeless	62,224	44,478
Support costs		
Management		
Insurance	3,459	3,332
Sundries	590	498
Consultancy fees	26,202	18,000
Office costs	1,870	1,546
Premises costs	5,117	5,196
Equipment & resources	2,316	1,066
Travel costs	6,232	4,303
Training	-	796
Volunteer expenses	530	458
Admin support	549	-
Plant and machinery	1,145	697
Motor vehicles	4,650	4,025
Computer equipment	<u>353</u>	<u>353</u>
	53,013	40,270
Finance		
Bank charges	-	5
Governance costs		
Accountancy and legal fees	<u>1,866</u>	<u>1,926</u>
Total resources expended	<u>129,336</u>	<u>90,568</u>
Net income	<u>37,117</u>	<u>61,069</u>

This page does not form part of the statutory financial statements

FEED UP WARM UP

England & Wales - Charity number 1186381

Accounts

FEED UP WARM UP

Trustees' Annual Report and Financial Statements
For the period ended 31 December 2022

FEED UP WARM UP

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FEED UP WARM UP

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number: 1186381

Registered Office: Our Lady & St Andrews Church
16 Nightingale Road
Hitchin
SG5 1QS

Trustees: Richard Andrew Joseph O'Brien
Elizabeth Anne Wills
Kelvin Robert Hopkins (resigned 31 May 2022)
Ricky Thorpe (resigned 1 October 2022)
Joan Watson (appointed 1 October 2022)

Bankers: Lloyds
79 High Street
Chesham
HP5 1BT

Independent Examiner: Leadermans
St Christopher House
126 Ridge Road
Letchworth Garden City
SG6 1PT

FEED UP WARM UP

Trustees' Report for the period ended 31 December 2022

Trustees' Report for the period ended 31 December 2022

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the period ended 31 December 2022

Structure, Governance and Management

The Charity was formed on 15th November 2019 and is a Registered Charity, Number 1186381. The Charity is managed by the Trustees in accordance with its constitution. None of the Trustees receives remuneration from the Charity.

As the Charity grows, we have looked to diversify our Board of Trustees, appointing a new Chair in 2022. Two trustees stepped away from their duties for personal reasons and we look to recruit new trustees in 2023, looking to add to the skills and experience of the Board.

Objectives and Activities

To relieve the needs of homeless persons, or those at risk of homelessness by the provision of drop-in centres providing food, drink, shelter, warmth, replacement clothing, haircuts, access to footcare, companionship, advice, signposting and support.

Achievements and Performance

Feed Up Warm Up is a North Hertfordshire based charity supporting those who are homeless and those at risk of homelessness. We operate 2 weekly drop in centres in Hitchin and Stevenage where anybody is welcome to come and spend the evening with us. We offer live music, counselling services, a hot meal, free haircuts, food parcels, addiction advice and a warm welcoming smile and a chat. We support on average 120 guests a week between both drop in services.

We are funded by donations from kind members of the public and local businesses.

This year we have been able to tap into various grants that have been available from the local council in our area.

We have helped many local people with respite by paying for nights in hotels as well as supporting them with counselling sessions.

Our belief is that all people should be treated with dignity, respect, kindness, equality and included in the local community.

Financial Review

The Financial results for the year are detailed in the financial statements. During the year ended 31 December 2022, the charity received £151,487 in donations and grant funding (2021: £82,206). Of this, £24,048 was restricted for specific projects providing counselling, hotel rooms and COVID-19 support to beneficiaries. The charity had a greater level of activity in 2022 in comparison to previous years as our operations grow and the number of guests attending drop-ins continues to increase, with a total of £86,679 being spent on charitable activities (2021: £37,136). Total expenditure for the period was £90,568, a substantial increase from the previous year (2021: £44,855).

At the end of the period, the charity held total funds of £173,128 of which £17,055 is restricted. Free reserves stand at £151,073, more than 24 months of operating costs at current levels of activity.

FEED UP WARM UP

Trustees' Report for the period ended 31 December 2022 (continued)

Financial Review (continued)

Over the next year, the Charity plans to extend the reach and scope of its work, thereby utilising a greater proportion of the reserves and providing a greater level of support to its beneficiaries. This will include investing in infrastructure to allow the Charity to grow and deliver on its mission.

Statement of Trustees Responsibilities

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and accounting estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporation and financial information included on the CIO's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by



Elizabeth Wills

Date 13/12/23

FEED UP WARM UP

Independent Examiner's Report to the Trustees for the year ended 31 December 2022

I report to the 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 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 the charity's accounts carried out under section 145 of the 2011 Act and carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 that in any material respect:

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 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 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.



.....
Sandeep Mansukh Shah FCCA
Leadmans
St Christopher House
Ridge Road
Letchworth Garden City
SG6 1PT

Date 14/12/23

FEED UP WARM UP

Statement of Financial Activities For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income and endowments from:					
Donations and grants	2	127,439	24,048	151,487	82,206
Trading activities	3	150	-	150	28,598
Total income		127,589	24,048	151,637	110,804
Expenditure on:					
Raising funds	4	3,889	-	3,889	7,719
Charitable activities	5/6	68,775	17,904	86,679	37,136
Total expenditure		72,664	17,904	90,568	44,855
Net income for the year	8	54,925	6,144	61,069	65,949
Transfers between funds		1,848	(1,848)	-	-
Net movement in funds		56,773	4,296	61,069	65,949
Reconciliation of funds					
Total funds brought forward		99,300	12,759	112,059	46,110
Total funds carried forward	14	156,073	17,055	173,128	112,059

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the financial statements.

The notes set out on pages 9 to 16 form part of these accounts.

FEED UP WARM UP**Balance Sheet**

As at 31 December 2022

	Note	2022 Total £	2021 Total £
Fixed Assets	9	15,212	4,009
Current Assets:			
Cash at bank and in hand		161,646	112,294
		<u>161,646</u>	<u>112,294</u>
Creditors: amounts falling due within one year	10	(1,746)	(1,250)
Funds held as custodian	11	(1,984)	(2,994)
Net current assets		<u>157,916</u>	<u>108,050</u>
Total assets less current liabilities		<u>173,128</u>	<u>112,059</u>
Net assets	13	<u>173,128</u>	<u>112,059</u>
The funds of the charity			
Restricted income funds	14	17,055	12,759
Unrestricted income funds	14	156,073	99,300
Total Funds		<u>173,128</u>	<u>112,059</u>

The financial statements were approved and authorised for issue by the Board on

.....

Signed on behalf of the Board of Trustees



Signature



Elizabeth Wills

Trustee

FEED UP WARM UP

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Charities Act 2011. The presentational currency of the financial statements Pound Sterling (£).

The charity is a Charitable Incorporation Organisation (CIO) registered with the Charity Commission. The registered office address is given in the charity information page.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The CIO meets the definition of a public entity under FRS 102

c) Going concern

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. Further details are provided in the Trustees' Report.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is received by way of grants and donations and generated through trading activities. Income is included in full in the Statement of Financial Activities, recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income tax receivable in relation to Gift Aid donations is recognised at the time the relevant income is receivable.

e) Expenditure and allocation of support costs

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising general office costs and other overheads, is apportioned on a basis which is an estimated, based on the proportion of each activity to the total cost of all activities.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2022

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor, or grant maker. Expenditure which meets these criteria is charged to the fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes and are available for use at the discretion of the Trustees in furtherance of the general objects of the CIO.

Designated funds have been set aside by Trustees from unrestricted funds to be used for particular charitable purposes.

g) Depreciation

Depreciation is provided on all tangible fixed assets of over £100 at rates calculated to write off the cost less estimated residual value on a straight line basis over their estimated useful lives as follows:

Plant & Machinery	4 years
Motor Vehicles	4 years

h) Creditors

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

i) Financial Instruments

The CIO has only basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2022

2. Income from donations and legacies

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Donations	108,939	6,548	115,487	75,072
Gifts in Kind	15,000	-	15,000	-
Grants	3,500	17,500	21,000	7,134
	<u>127,439</u>	<u>24,048</u>	<u>151,487</u>	<u>82,206</u>

3. Income from trading activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Fundraising Events	150	-	150	27,383
Stall Sales	-	-	-	1,215
	<u>150</u>	<u>-</u>	<u>150</u>	<u>28,598</u>

4. Expenditure on raising funds

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Advertising & Marketing	1,441	-	1,441	250
Event Costs	620	-	620	6,306
Cost of goods sold	1,732	-	1,732	1,092
Other fundraising costs	96	-	96	71
	<u>3,889</u>	<u>-</u>	<u>3,889</u>	<u>7,719</u>

5. Costs of charitable activity by fund type

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Provision of support for the homeless	68,775	17,904	86,679	37,136
	<u>68,775</u>	<u>17,904</u>	<u>86,679</u>	<u>37,136</u>

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2022

6. Costs of charitable activity by activity type

	Activities Undertaken Directly £	Support Costs £	2022 Total £	2021 Total £
Provision of support to the homeless	44,478	42,201	86,679	37,136
	<u>44,478</u>	<u>42,201</u>	<u>86,679</u>	<u>37,136</u>

7. Analysis of support costs

	Provision of support for the homeless 2022 Total £	Provision of support for the homeless 2021 Total £
Bank fees	5	-
Consultancy Fees	18,000	10,500
Depreciation	5,075	1,532
Volunteer and Trustee expenses	458	610
Office costs	1,546	2,144
Premises costs	5,196	-
Insurance	3,332	1,806
Equipment & Resources	1,066	779
Travel Costs	4,303	-
Training	796	-
Governance Costs	1,926	1,170
Sundry expenses	498	-
	<u>42,201</u>	<u>18,541</u>

8. Net income / (expenditure) for the year

	2022 £	2021 £
This is stated after charging		
Accountancy Fees	1,926	1,170
Depreciation	5,075	1,532

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2022

9. Fixed Assets

	Motor Vehicles	Plant & Machinery	Computer Equipment	TOTAL
Cost or valuation				
At 1 January 2022	3,601	2,604	-	6,205
Additions	15,000	220	1,058	16,278
At 31 December 2022	<u>18,601</u>	<u>2,824</u>	<u>1,058</u>	22,483
Depreciation				
At 1 January 2022	1,415	781	-	2,196
Charge for the year	4,025	697	353	5,075
At 31 December 2022	<u>5,440</u>	<u>1,478</u>	<u>353</u>	7,271
Net book value				
At 1 January 2022	<u>2,186</u>	<u>1,823</u>	<u>-</u>	4,009
At 31 December 2022	<u>13,161</u>	<u>1,346</u>	<u>705</u>	15,212

10. Creditors falling due within one year

	2022	2021
	£	£
Accruals	<u>1,746</u>	<u>1,250</u>
	1,746	1,250

11. Funds held as Custodian

Feed Up Warm Up is co-located with The Hitchin Pantry ("the Pantry"), a membership food shop focused on the Hitchin area. The Pantry is part of Westminster Roman Catholic Diocesan Trust and Other Trust Funds Administered By the Westminster Roman Catholic Diocesan Trustee (charity number 233699). At 31 December 2022, these funds had all been fully returned to The Pantry and a balance of £nil was held between the organisations (2021: £2,994 was held by Feed Up Warm Up on behalf of the Pantry).

Volunteers of Feed Up Warm Up started a football team during the year ending 31 December 2022. The monies donated to support the team, and expenditure relating to the activities of the team, was held within Feed Up Warm Up accounts. A total of £8,798 was collected in donations for the Football team and a £6,814 was spent during the period. A balance of £1,984 is therefore held by Feed Up Warm Up as custodian at 31 December 2022 (2021: £nil). This is disclosed on the balance sheet as Custodian Funds.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2022

12. Comparative Statement of financial activities

	Unrestricted £	Restricted £	2021 Total £
Income and endowments from:			
Donations and grants	70,352	11,854	82,206
Trading activities	28,598	-	28,598
Total income	98,950	11,854	110,804
Expenditure on:			
Raising funds	7,719	-	7,719
Charitable activities	32,921	4,215	37,136
Total expenditure	40,640	4,215	44,855
Net income for the year	58,310	7,639	65,949
Net movement in funds	58,310	7,639	65,949
Reconciliation of funds			
Total funds brought forward	40,990	5,120	46,110
Total funds carried forward	99,300	12,759	112,059

13. Analysis of net assets

Current Year

	Tangible Fixed Assets £	Net Current Assets £	Total 2022 £
Restricted Funds	-	17,055	17,055
Unrestricted Funds	15,212	140,861	156,073
	15,212	157,916	173,128

Prior year

	Tangible Fixed Assets £	Net Current Assets £	Total 2021 £
Restricted Funds	-	12,759	12,759
Unrestricted Funds	4,009	95,291	99,300
	4,009	108,050	112,059

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2022

14. Movement in funds

	Balance brought forward at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance carried forward at 31 December 2022 £
Restricted Funds	12,759	24,048	(17,904)	(1,848)	17,055
Unrestricted Funds					
- General Funds	99,300	127,589	(72,664)	(3,152)	151,073
- Designated Funds	-	-	-	5,000	5,000
Total Unrestricted Funds	99,300	127,589	(72,664)	1,848	156,073
Total Funds	112,059	151,637	(90,568)	-	173,128

Designated funds constitutes £5,000 set aside by Trustees to fund client welfare and counselling activities.

A total of £1,848 was released from restricted funds with the permission of the funders, on completion of the projects it was restricted to.

Prior year

	Balance brought forward at 1 January 2021 £	Income £	Expenditure £	Balance carried forward at 31 December 2021 £
Restricted Funds	5,120	11,854	(4,215)	12,759
Unrestricted Funds	40,990	98,950	(40,640)	99,300
Total	46,110	110,804	(44,855)	112,059

15. Related Parties

No Trustees received any remuneration during the period (2021: £nil).

No Trustees received expenses during the period, (2021: £nil paid to Trustees).

During the year ended 31 December 2022 the charity made payments of £18,000 (2021: £10,700) to Mr Shane Cole in respect of consultancy services supplied to the charity. There were no outstanding monies owed to Mr Cole at 31 December 2022.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2022

15. Related Parties (continued)

As disclosed in note 12 above, at 31 December 2022, the charity was owed £nil by The Hitchin Pantry which is part of Westminster Roman Catholic Diocesan Trust and Other Trust Funds Administered By the Westminster Roman Catholic Diocesan Trustee (charity number 233699). Elizabeth Wills, a trustee of Feed Up Warm Up is involved in the day to day administration and activities of the Pantry.

Volunteers of Feed Up Warm up started a football team during the year ended 31 December 2022. Income and expenditure relating to this was processed through the charity but has been accounted for separately as custodian funds. As per the table below, £1,984 of funds were held within Feed Up Warm as Custodian Funds for the football team at 31 December 2022 (2021: £nil).

	Funds held at 1 Jan 2022	Income received on behalf of related party £	Expenditure on behalf of related party £	Donations to related party £	Funds held / (owed) at 31 December 2022 £
The Hitchin Pantry	2,994	7,301	(11,660)	1,365	-
FUWU Football Team	-	8,798	(6,814)	-	1,984

Kelvin Robert Hopkins, a trustee of the charity, also holds Trusteeship with the Institute of Fundraising and the Chartered Institute of Fundraising. There were no transactions between either of these entities and Feed Up Warm Up during the year. Mr Hopkins resigned as a Trustee of Feed Up Warm Up on 31 May 2022.

FEED UP WARM UP

England & Wales - Charity number 1186381

Accounts

FEED UP WARM UP

Trustees' Annual Report and Financial Statements
For the period ended 31 December 2021

FEED UP WARM UP

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FEED UP WARM UP

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number: 1186381

Registered Office: Our Lady & St Andrews Church
16 Nightingale Road
Hitchin
SG5 1QS

Trustees: Richard Andrew Joseph O'Brien
Elizabeth Anne Wills
Kelvin Robert Hopkins (resigned 31 May 2022)
Ricky Thorpe
Joan Watson (appointed 1 October 2022)

Bankers: Lloyds
79 High Street
Chesham
HP5 1BT

Independent Examiner: Leadermans
St Christopher House
126 Ridge Road
Letchworth Garden City
SG6 1PT

FEED UP WARM UP

Trustees' Report for the period ended 31 December 2021

Trustees' Report for the period ended 31 December 2021

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the period ended 31 December 2021

Structure, Governance and Management

The Charity was formed on 15th November 2019 and is a Registered Charity, Number 1186381. The Charity is managed by the Trustees in accordance with its constitution. None of the Trustees receives remuneration from the Charity.

Objectives and Activities

To relieve the needs of homeless persons, or those at risk of homelessness by the provision of drop-in centres providing food, drink, shelter, warmth, replacement clothing, haircuts, access to footcare, companionship, advice, signposting and support.

Achievements and Performance

Feed Up Warm Up is a North Hertfordshire based charity supporting those who are homeless and those at risk of homelessness. We operate 2 weekly drop in centres in Hitchin and Stevenage where anybody is welcome to come and spend the evening with us. We offer live music, counselling services, a hot meal, free haircuts, food parcels, addiction advice and a warm welcoming smile and a chat. We support on average 100 guests a week between both drop in services.

We are funded by donations from kind members of the public and local businesses.

This year we have been able to tap into various grants that have been available from the local council in our area.

We have helped many local people with respite by paying for nights in hotels as well as supporting them with counselling sessions.

Our belief is that all people should be treated with dignity, respect, kindness, equality and included in the local community.

Financial Review

The Financial results for the year are detailed in the financial statements. During the year ended 31 December 2021, the charity received £82,206 in donations and grant funding (2020: £73,252). Of this, £11,854 was restricted for specific projects providing food, hotel rooms and COVID-19 support to beneficiaries. The charity had a greater level of activity in 2021 in comparison to the first year of operation, with a total of £37,136 being spent on charitable activities (2020: £24,714). Total expenditure for the period was £44,855, a substantial increase from the previous year (2020: £28,570).

At the end of the period, the charity held total funds of £112,059 of which £12,759 is restricted. Free reserves stand at £99,300, more than 24 months of operating costs at current levels of activity.

FEED UP WARM UP

Trustees' Report for the period ended 31 December 2021 (continued)

Financial Review (continued)

Over the next year, the Charity plans to extend the reach and scope of its work, thereby utilising a greater proportion of the reserves and providing a greater level of support to its beneficiaries.

Statement of Trustees Responsibilities

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and accounting estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporation and financial information included on the CIO's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by

Elizabeth Wills



Date

14/11/22

FEED UP WARM UP

Independent Examiner's Report to the Trustees for the year ended 31 December 2021

I report to the 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 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 the charity's accounts carried out under section 145 of the 2011 Act and carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 that in any material respect:

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 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 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.



.....
Sandeep Mansukh Shah FCCA
Leadermans
St Christopher House
Ridge Road
Letchworth Garden City
SG6 1PT

Date 21/11/22

FEED UP WARM UP

Statement of Financial Activities For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and grants	2	70,352	11,854	82,206	73,252
Trading activities	3	<u>28,598</u>	-	28,598	1,428
Total income		<u>98,950</u>	<u>11,854</u>	<u>110,804</u>	<u>74,680</u>
Expenditure on:					
Raising funds	4	7,719	-	7,719	3,856
Charitable activities	5/6	<u>32,921</u>	<u>4,215</u>	37,136	24,714
Total expenditure		<u>40,640</u>	<u>4,215</u>	<u>44,855</u>	<u>28,570</u>
Net income for the year	8	<u>58,310</u>	<u>7,639</u>	<u>65,949</u>	46,110
Net movement in funds		58,310	7,639	65,949	46,110
Reconciliation of funds					
Total funds brought forward		<u>40,990</u>	<u>5,120</u>	46,110	-
Total funds carried forward	15	<u>99,300</u>	<u>12,759</u>	112,059	46,110

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the financial statements.

The notes set out on pages 9 to 16 form part of these accounts.

FEED UP WARM UP**Balance Sheet**

As at 31 December 2021

	Note	2021 Total £	2020 Total £
Fixed Assets	9	4,009	5,310
Current Assets:			
Cash at bank and in hand		112,294	41,854
Debtors	10	-	246
		<u>112,294</u>	<u>42,100</u>
Creditors: amounts falling due within one year	11	(1,250)	(1,300)
Funds held as custodian	12	(2,994)	-
Net current assets		<u>108,050</u>	<u>40,800</u>
Total assets less current liabilities		<u>112,059</u>	<u>46,110</u>
Net assets	14	<u>112,059</u>	<u>46,110</u>
The funds of the charity			
Restricted income funds	15	12,759	5,120
Unrestricted income funds	15	99,300	40,990
Total Funds		<u>112,059</u>	<u>46,110</u>

The financial statements were approved and authorised for issue by the Board on

.....

Signed on behalf of the Board of Trustees

Signature

Elizabeth Wills

Trustee

FEED UP WARM UP

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Charities Act 2011. The presentational currency of the financial statements Pound Sterling (£).

The charity is a Charitable Incorporation Organisation (CIO) registered with the Charity Commission. The registered office address is given in the charity information page.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The CIO meets the definition of a public entity under FRS 102

c) Going concern

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. Further details are provided in the Trustees' Report.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is received by way of grants and donations and generated through trading activities. Income is included in full in the Statement of Financial Activities, recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income tax receivable in relation to Gift Aid donations is recognised at the time the relevant income is receivable.

e) Expenditure and allocation of support costs

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising general office costs and other overheads, is apportioned on a basis which is an estimated, based on the proportion of each activity to the total cost of all activities.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2021

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor, or grant maker. Expenditure which meets these criteria is charged to the fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes and are available for use at the discretion of the Trustees in furtherance of the general objects of the CIO.

g) Depreciation

Depreciation is provided on all tangible fixed assets of over £100 at rates calculated to write off the cost less estimated residual value on a straight line basis over their estimated useful lives as follows:

Plant & Machinery	4 years
Motor Vehicles	4 years

h) Creditors

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

i) Financial Instruments

The CIO has only basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2021

2. Income from donations and legacies

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations	70,352	4,720	75,072	70,752
Gifts in Kind	-	-	-	2,500
Grants	-	7,134	7,134	-
	70,352	11,854	82,206	73,252

Grants received during the year total £2,000 from Stevenage Borough Council towards the cost of storing food and other charitable supplies, and £5,134 COVID support.

3. Income from trading activities

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Fundraising Events	27,383	-	27,383	1,220
Stall Sales	1,215	-	1,215	208
	28,598	-	28,598	1,428

4. Expenditure on raising funds

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Advertising & Marketing	250	-	250	3,555
Event Costs	6,306	-	6,306	-
Cost of goods sold	1,092	-	1,092	301
Other fundraising costs	71	-	71	-
	7,719	-	7,719	3,856

5. Costs of charitable activity by fund type

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Provision of support for the homeless	32,921	4,215	37,136	24,714
	32,921	4,215	37,136	24,714

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2021

6. Costs of charitable activity by activity type

	Activities Undertaken Directly	Support Costs	2021 Total	2020 Total
	£	£	£	£
Provision of support to the homeless	18,595	18,541	37,136	24,714
	18,595	18,541	37,136	24,714

7. Analysis of support costs

	Provision of support for the homeless	Provision of support for the homeless
	2021 Total	2020 Total
	£	£
Bank fees	-	38
Consultancy Fees	10,500	-
Depreciation	1,532	664
Volunteer and Trustee expenses	610	1,416
Office costs	2,144	727
Insurance	1,806	1,401
Equipment & Resources	779	-
Accountancy Fees	1,170	1,300
	<u>18,541</u>	<u>5,546</u>

8. Net income / (expenditure) for the year

	2021	2020
	£	£
This is stated after charging		
Accountancy Fees	1,170	1,300
Depreciation	1,532	664

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2021

9. Fixed Assets

	Motor Vehicles	Plant & Machinery	TOTAL
Cost or valuation			
At 1 January 2021	3,601	2,373	5,974
Additions	-	231	231
At 31 December 2021	<u>3,601</u>	<u>2,604</u>	<u>6,205</u>
Depreciation			
At 1 January 2021	515	149	664
Charge for the year	900	632	1,532
At 31 December 2021	<u>1,415</u>	<u>781</u>	<u>2,196</u>
Net book value			
At 1 January 2021	<u>3,086</u>	<u>2,224</u>	<u>5,310</u>
At 31 December 2021	<u>2,186</u>	<u>1,823</u>	<u>4,009</u>

10. Debtors

	2021	2020
	£	£
Prepayments	-	246
	<u>-</u>	<u>246</u>

11. Creditors falling due within one year

	2021	2020
	£	£
Accruals	1,250	1,300
	<u>1,250</u>	<u>1,300</u>

12. Funds held as Custodian

Feed Up Warm Up is co-located with The Hitchin Pantry ("the Pantry"), a membership food shop focused on the Hitchin area. The Pantry is part of Westminster Roman Catholic Diocesan Trust and Other Trust Funds Administered By the Westminster Roman Catholic Diocesan Trustee (charity number 233699). During the year, Feed Up Warm Up received £6,100 on behalf of the Pantry. Of this, £3,106 was spent during the year on activities related to the Pantry. At 31 December 2021, a total of £2,994 was held by Feed Up Warm Up on behalf of the Pantry.

FEED UP WARM UP

Notes to the financial statements (continued) For the year ended 31 December 2021

13. Comparative Statement of financial activities

	Unrestricted £	Restricted £	2020 Total £
Income and endowments from:			
Donations and grants	67,085	6,167	73,252
Trading activities	1,428	-	1,428
Total income	68,513	6,167	74,680
Expenditure on:			
Raising funds	3,856	-	3,856
Charitable activities	23,667	1,047	24,714
Total expenditure	27,523	1,047	28,570
Net income for the year	40,990	5,120	46,110
Net movement in funds	40,990	5,120	46,110
Reconciliation of funds			
Total funds brought forward	-	-	-
Total funds carried forward	40,990	5,120	46,110

14. Analysis of net assets

Current Year

	Tangible Fixed Assets £	Net Current Assets £	Total 2021 £
Restricted Funds	-	12,759	12,759
Unrestricted Funds	4,009	95,291	99,300
	4,009	108,050	112,059

FEED UP WARM UP

Notes to the financial statements (continued) For the year ended 31 December 2021

Prior year

	Tangible Fixed Assets	Net Current Assets	Total 2020
	£	£	£
Restricted Funds	-	5,120	5,120
Unrestricted Funds	5,310	35,680	40,990
	<u>5,310</u>	<u>40,800</u>	<u>46,110</u>

15. Movement in funds

	Balance brought forward at 1 January 2021	Income	Expenditure	Balance carried forward at 31 December 2021
	£	£	£	£
Restricted Funds	5,120	11,854	(4,215)	12,759
Unrestricted Funds	40,990	98,950	(40,640)	99,300
Total	<u>46,110</u>	<u>110,804</u>	<u>(44,855)</u>	<u>112,059</u>

Prior year

	Balance brought forward at 19 November 2019	Income	Expenditure	Balance carried forward at 31 December 2020
	£	£	£	£
Restricted Funds	-	6,167	(1,047)	5,120
Unrestricted Funds	-	68,513	(27,523)	40,990
Total	<u>-</u>	<u>74,680</u>	<u>(28,570)</u>	<u>46,110</u>

FEED UP WARM UP

Notes to the financial statements (continued)

For the year ended 31 December 2021

16. Related Parties

No Trustees received any remuneration during the period (2020: £nil).

No Trustees received expenses during the period, (2020: £310 paid to Trustees).

During the year ended 31 December 2021, the charity made payments of £10,700 to Mr Shane Cole (Founder) in respect of consultancy services supplied to the charity (£10,500) and in respect of expenses incurred whilst on charity business (£200). There were no outstanding monies owed to Mr Cole at 31 December 2021.

As disclosed in note 12 above, at 31 December 2021, the charity held £2,994 on behalf of the Pantry which is part of Westminster Roman Catholic Diocesan Trust and Other Trust Funds Administered By the Westminster Roman Catholic Diocesan Trustee (charity number 233699). Elizabeth Wilson, a trustee of Feed Up Warm Up is involved in the day to day administration and activities of the Pantry.

	Income received on behalf of related party	Expenditure on behalf of related party	Funds held at 31 December 2021
	£	£	£
The Hitchin Pantry	6,100	3,106	2,944

Kelvin Robert Hopkins, a trustee of the charity, also holds Trusteeship with the Institute of Fundraising and the Chartered Institute of Fundraising. There were no transactions between either of these entities and Feed Up Warm Up during the year.

FEED UP WARM UP

England & Wales - Charity number 1186381

Accounts

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Trustees' Annual Report and Financial Statements

For the period ended 31 December 2020

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number: 1186381

Registered Office: Our Lady & St Andrews Church
16 Nightingale Road
Hitchin
SG5 1QS

Trustees: Richard O'Brien (appointed 10 July 2019)
Elizabeth Wills (appointed 10 July 2019)
Kelvin Robert Hopkins (appointed 1 June 2020)
Ricky Thorpe (Appointed 10 July 2019)

Bankers: Lloyds
79 High Street
Chesham
HP5 1BT

Independent Examiner: Leadermans
St Christopher House
126 Ridge Road
Letchworth Garden City
SG6 1PT

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Trustees' Report for the period ended 31 December 2020

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the period ended 31 December 2020.

Structure, Governance and Management

The Charity was formed on 15th November 2019 and is a Registered Charity, Number 1186381. The Charity is managed by the Trustees in accordance with its constitution. None of the Trustees receives remuneration from the Charity.

Objectives and Activities

To relieve the needs of homeless persons, or those at risk of homelessness by the provision of drop-in centres providing food, drink, shelter, warmth, replacement clothing, haircuts, access to footcare, companionship, advice, signposting and support.

Achievements and Performance

Feed Up Warm Up is a North Hertfordshire based charity supporting those who are homeless and those at risk of homelessness. We operate 2 weekly drop in centres in Hitchin and Stevenage where anybody is welcome to come and spend the evening with us. We offer live music, counselling services, a hot meal, free haircuts, food parcels, addiction advice and a warm welcoming smile and a chat. We support on average 100 guests a week between both drop in services.

We also have an outreach team who respond to local referrals from other charities and agencies.

During the pandemic, as part of our partnership with the newly formed Food Provision team we have reached out to local struggling families who have been directly impacted by the pandemic by delivering weekly food parcels and other support services.

During this time we kept both of our drop in centres open and provided hot meals and food parcels. The local restaurants were unable to support us through this period so the cost of us buying food increased

Our outreach team was put on hold for several months due to the Government housing many homeless people. This clearly changed on September 2020 when we launched a fundraising drive as the need to house the local homeless started to increase again.

We are funded purely by donations from kind members of the public and local businesses.

Our belief is that all people should be treated with dignity, respect, kindness, equality and included in the local community.

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Trustees' Report for the period ended 31 December 2020 (continued)

Financial Review

The Financial results for the year are detailed in the financial statements. The Charity is trying to maintain reserves so we can extend the reach and scope of the work that the charity does for its beneficiaries.

Statement of Trustee Responsibilities

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and accounting estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporation and financial information included on the CIO's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by


Kelvin Hopkins


Elizabeth Wills

Date 25th October 2021.

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Independent Examiner's Report to the Trustees for the year ended 31 December 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020

Responsibilities and basis of report

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

Independent examiners 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 that in any material respect:

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 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 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.



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Sandeep Mansukh Shah FCCA
Leadernans
St Christopher House
Ridge Road
Letchworth Garden City
SG6 1PT

Date 29/10/2021

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Statement of Financial Activities

For the period 19 November 2019 to 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £
Income and endowments from:				
Donations and grants	2	67,085	6,167	73,252
Trading activities	3	1,428	-	1,428
Total income		<u>68,513</u>	<u>6,167</u>	<u>74,680</u>
Expenditure on:				
Raising funds	4	3,856	-	3,856
Charitable activities	5/6	23,667	1,047	24,714
Total expenditure		<u>27,523</u>	<u>1,047</u>	<u>28,570</u>
Net income for the year	8	<u>40,990</u>	<u>5,120</u>	<u>46,110</u>
Net movement in funds		40,990	5,120	46,110
Reconciliation of funds				
Total funds brought forward		<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward	13	<u>40,990</u>	<u>5,120</u>	<u>46,110</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the financial statements.

The notes set out on pages 9 to 14 form part of these accounts.

FEED UP WARM UP**Balance Sheet**

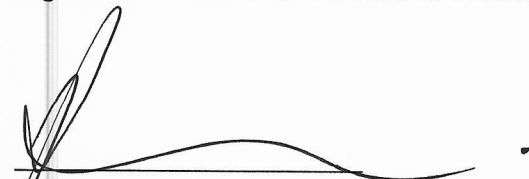
As at 31 December 2020

	Note	2020 Total £
Fixed Assets	9	5,310
Current Assets:		
Cash at bank and in hand		41,854
Debtors	10	<u>246</u>
		<u>42,100</u>
Creditors: amounts falling due within one year	11	(1,300)
Net current assets		40,800
Total assets less current liabilities		<u>46,110</u>
Net assets	12	<u>46,110</u>
The funds of the charity		
Restricted income funds	13	5,120
Unrestricted income funds	13	40,990
Total Funds		<u>46,110</u>

The financial statements were approved and authorised for issue by the Board on

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25th October 2021.


Signed on behalf of the Board of Trustees


Signature

Kevin Hopkins.

Name

Trustee


E. WILLS

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Notes to the financial statements

For the period 19 November 2019 to 31 December 2020

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Charities Act 2011. The presentational currency of the financial statements Pound Sterling (£).

The charity is a Charitable Incorporation Organisation (CIO) registered with the Charity Commission. The registered office address is given in the charity information page.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The CIO meets the definition of a public entity under FRS 102

c) Going concern

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. Further details are provided in the Trustees' Report.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is received by way of grants and donations and generated through trading activities. Income is included in full in the Statement of Financial Activities, recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income tax receivable in relation to Gift Aid donations is recognised at the time the relevant income is receivable.

e) Expenditure and allocation of support costs

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising general office costs and other overheads, is apportioned on a basis which is an estimated, based on the proportion of each activity to the total cost of all activities.

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Notes to the financial statements (continued)

For the period 19 November 2019 to 31 December 2020

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor, or grant maker. Expenditure which meets these criteria is charged to the fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes and are available for use at the discretion of the Trustees in furtherance of the general objects of the CIO.

g) Depreciation

Depreciation is provided on all tangible fixed assets of over £100 at rates calculated to write off the cost less estimated residual value on a straight line basis over their estimated useful lives as follows:

Plant & Machinery	4 years
Motor Vehicles	4 years

h) Creditors

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

i) Financial Instruments

The CIO has only basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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Notes to the financial statements (continued)

For the period 19 November 2019 to 31 December 2020

2. Income from donations and legacies

	Unrestricted	Restricted	2020 Total
	£	£	£
Donations	64,585	6,167	70,752
Gifts in Kind	2,500	-	2,500
	67,085	6,167	73,252

3. Income from trading activities

	Unrestricted	Restricted	2020 Total
	£	£	£
Fundraising Events	1,220	-	1,220
Stall Sales	208	-	208
	1,428	-	1,428

4. Expenditure on raising funds

	Unrestricted	Restricted	2020 Total
	£	£	£
Advertising & Marketing	3,555	-	3,555
Cost of goods sold	301	-	301
	3,856	-	3,856

5. Costs of charitable activity by fund type

	Unrestricted	Restricted	2020 Total
	£	£	£
Provision of support for the homeless	23,667	1,047	24,714
	23,667	1,047	24,714

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Notes to the financial statements (continued)

For the period 19 November 2019 to 31 December 2020

6. Costs of charitable activity by activity type

	Activities Undertaken Directly £	Support Costs £	2020 Total £
Provision of support to the homeless	19,168	5,546	24,714
	19,168	5,546	24,714

7. Analysis of support costs

	Provision of support for the homeless £
Bank fees	38
Depreciation	664
Volunteer and Trustee expenses	1,416
Office costs	727
Insurance	1,401
Accountancy Fees	1,300
	5,546

8. Net income / (expenditure) for the year

	2020
This is stated after charging	£
Accountancy Fees	1,300
Depreciation	664

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Notes to the financial statements (continued)

For the period 19 November 2019 to 31 December 2020

9. Fixed Assets

	Motor Vehicles	Plant & Machinery	TOTAL
Cost or valuation			
At 19 November 2019	-	-	-
Additions	3,601	2,373	5,974
At 31 December 2020	3,601	2,373	5,974
Depreciation			
At 19 November 2019	-	-	-
Charge for the year	515	149	664
At 31 December 2020	515	149	664
Net book value			
At 19 November 2019	-	-	-
At 31 December 2020	3,086	2,224	5,310

10. Debtors

	2020
	£
Prepayments	246
	246

11. Creditors falling due within one year

	2020
	£
Accruals	1,300
	1,300

12. Analysis of net assets

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	2020 £
Restricted Funds	-	5,120	5,120
Unrestricted Funds	5,310	35,680	40,990
	5,310	40,800	46,110

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Notes to the financial statements (continued)

For the period 19 November 2019 to 31 December 2020

13. Movement in funds

	Balance brought forward at 19 November 2019	Income	Expenditure	Balance carried forward at 31 December 2020
	£	£	£	£
Restricted Funds	-	6,167	(1,047)	5,120
Unrestricted Funds	-	68,513	(27,523)	40,990
Total	-	<u>74,680</u>	<u>(28,570)</u>	<u>46,110</u>

14. Related Parties

No Trustees received any remuneration during the period.

Two Trustees received expenses during the period, totalling £310.