

**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

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	8				
Unrestricted funds				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

**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	54,925	6,144	61,069
Transfers between funds	<u>1,848</u>	<u>(1,848)</u>	<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)
	<hr/>	<hr/>	<hr/>
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	<hr/> -	<hr/> -	<hr/> 5,000	<hr/> 5,000
	99,300	54,925	1,848	156,073
Restricted funds				
Restricted Fund	12,759	6,144	(1,848)	17,055
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
TOTAL FUNDS	<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)
TOTAL FUNDS	<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.

**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