

FEED UP WARM UP

Trustees' Annual Report and Financial Statements

For the period ended 31 December 2024

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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 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

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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.

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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

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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

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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.

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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>
		207,610	200,143
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

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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.

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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.

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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
	88,313	17,500	105,813	146,463

3. Income from trading activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Fundraising Events	18,498	-	18,498	19,990
	18,498	-	18,498	19,990

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
	5,631	-	5,631	12,233

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
	97,331	16,819	114,150	117,103

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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
	46,295	51,036	97,331	117,103

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
	51,036	53,013

8. Staff Costs

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

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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

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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>

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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
	11,538	203,240	214,778

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
	12,898	197,347	210,245

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	210,245	124,314	119,781	-	214,778

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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