

HELP THE HOMELESS LIMITED

England & Wales · Charity number 271988

Details

Other names	HELP LTD
Status	Registered
Legal form	Charitable company
Company number	01238563
Registered	1976-09-30
Register	View on the Charity Commission register

Contact

Address	42 Roman Way Southwick Brighton BN42 4TN
Phone	07717004504
Email	htth@help-the-homeless.org.uk
Website	www.help-the-homeless.org.uk

Activities

Objects: THE CARE AND TREATMENT OF PERSONS AND THE FAMILIES OF PERSONS IN NEED WHO ARE HOMELESS OR SUFFERING FROM PSYCHOLOGICAL OR PHYSICAL INFIRMITIES OR WHO BY REASON OF ADVERSE CIRCUMSTANCES, ILL-HEALTH OR BY BEING DISCHARGED OFFENDERS ARE IN NEED OF HELP IN ACQUIRING A SETTLED WAY OF LIFE THROUGH THE ESTABLISHMENT OF HOSTELS AND RESIDENTIAL ACCOMODATION, AND TO EDUCATE THESE PERSONS SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES, THAT THEY MAY DEVELOP TO FULL MATURITY AS MEMBERS OF THE COMMUNITY.

Activities: Our principal aim is to support the care and treatment of the single homeless. The reasons for their being homeless vary, but may include ill-health, those who are discharged offenders, drug and drink addicts or other adverse circumstances in their lives. We financially support hostels, drop-in centres and the like with grants.

Classification

- **How:** Makes Grants To Organisations
- **What:** Accommodation/housing
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,626	£105,683	-	-
2024-03-31	£105,408	£102,466	-	-
2023-03-31	£59,198	£84,941	-	-
2022-03-31	£164,640	£82,903	-	-
2021-03-31	£64,715	£84,807	-	-

Trustees

Name	Role	Appointed
EAMON PETER MCGOLDRICK	Chair	2016-10-31
Gregory Terefenko		2024-10-21
Madeleine Forster		2025-01-20
STUART JONATHON HOLMES		2012-05-15
Tracey Lees		2022-07-11

HELP THE HOMELESS LIMITED

England & Wales - Charity number 271988

Accounts

Company Registration No. 01238563
Charity Registration No. 271988

Reports & Unaudited Financial Statements

For the year ended 31 March 2025

Help the Homeless

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Help the Homeless

(Limited by Guarantee No. 01238563)

(Registered Charity No. 271988)

Charity information

President	The Rt. Rev. and Rt. Hon. Rowan Williams
Trustees	Eamon P McGoldrick (Chair) Stuart Holmes MVO (Vice-Chair) Terence Kenny (Hon. Treasurer) (resigned 22 nd July 2024) Tracey Lees Greg Terefenko (appointed 21 st October 2024) Madeleine Forster (appointed 20 th January 2025)
Secretary	Kate Priest
Registered office	42 Roman Way Southwick Brighton BN42 4TN
Bankers	Barclays Bank PLC Business Banking PO Box 6539 Leicester LE87 2BB
Independent examiner	Nicola Wakefield Forvis Mazars LLP 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS
Investment managers	Charles Stanley & Co 2 Westover Road Bournemouth BH1 2BY

Help the Homeless

(Limited by Guarantee No. 01238563)

(Registered Charity No. 271988)

Report of the Trustees

The trustees present their report and the financial statements for the year ended 31 March 2025, which have been prepared in accordance with the Companies Act 2006, Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP 2019 (FRS 102)), issued by the Charity Commission and applicable UK accounting standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Introduction to Help the Homeless

Help the Homeless was founded in 1975 with the principal aim of supporting the care and treatment of homeless people. Homelessness is a complex problem with many causes - including ill-health, substance abuse, family breakdown and involvement with the criminal justice system. Homelessness is not confined to 'rough sleeping' – it can affect a whole range of people and families who lack secure accommodation.

Help the Homeless supports hostels, drop-in centres and grassroots charities with capital grants of up to £5,000 and, occasionally, larger amounts. Funding is distributed to projects which help homeless people return to their communities and build healthy, independent lives.

Governing Document

The charity is a charitable company limited by guarantee and is governed by its memorandum and articles of association. It is registered as a charity with the Charity Commission.

Appointment of Trustees

Trustees are appointed by the Board and serve for three years after which they are eligible for re-appointment. In the case of all appointments the Board looks at the skills needed within the Board, together with the personal competence and local availability of prospective Trustees.

Trustees

The trustees set out below have held office during the whole or part of the period from 1 April 2024 to the date of this report.

Eamon P McGoldrick (Chair)

Stuart Holmes MVO (Vice-Chair)

Terence Kenny (Hon. Treasurer) (resigned 22nd July 2024)

Tracey Lees

Greg Terefenko (appointed 21st October 2024)

Madeleine Forster (appointed 20th January 2025)

Trustees' induction and training

The induction process for any newly appointed Trustees comprises an initial meeting with the Chairman, followed by a meeting with all existing Trustees. Upon appointment they receive copies of the last two years' annual report and accounts, copies of the Board Minutes for the preceding two years together with a copy of the charity's Memorandum and Articles of Association. They are also briefed by the charity's Secretary.

Help the Homeless

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Report of the Trustees (continued)

Organisation

The Trustees approve all grants throughout the year and meet quarterly. The day to day administration of the charity, including the processing of grant applications, is carried out by the Secretary.

The charity is a member of the Association of Charitable Foundations.

Related parties

Details of related parties are given in note 14 to the financial statements.

Risk management

Major risks facing the charity are regularly considered and appropriate procedures are in place to mitigate the exposure to these risks. A comprehensive risk assessment is updated and reviewed by the Trustees annually.

OBJECTIVES AND ACTIVITIES

The charitable objectives, for which Help the Homeless is incorporated, are as set out in the Memorandum and Articles of Association. These continue to be the raising and distribution of funds for the relief of homelessness through charities operating in this field, in particular making grants of up to £5,000 and, occasionally larger grants, to voluntary organisations for items of capital expenditure directly related to the provision of housing and care for homeless people.

GRANT MAKING POLICY

The policy for grant making is the relief of homelessness through charities operating in the field of homelessness.

INVESTMENT POLICY

The Board of Trustees confirm that all investments held by the Charity have been acquired in accordance with the powers available to them. The Board hold investments for the purposes of generating income for charitable expenditure. All of the Charity's assets are available and adequate to fulfil the obligations of the Charity. The Board regularly reviews its policies and procedures on investments.

To provide a high, but realistic, level of income from a balance of pooled funds invested in fixed interest, UK and overseas equities and cash. The portfolio should always maintain an overall relatively low to medium risk profile. The Trustees are averse to capital losses but accept that, particularly where seeking potential capital appreciation or relatively high income, this may involve some risk to capital.

Help the Homeless

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Report of the Trustees (continued)

ACHIEVEMENTS AND PERFORMANCE

The net movement in funds of the charity for the year and the state of the charity's affairs are set out in the financial statements on pages 7 to 14. Details of gains/(losses) on the revaluation of the charity's fixed asset investments are shown in the Statement of Financial Activities.

Both the level of operations and the year end financial position were satisfactory.

At the time of writing the Charity has sufficient cash balances to meet any short-term liabilities. With this in mind we held reserves of £1,243,573 (2024: £1,287,159). Our target reserves policy is to produce an annual income of approximately £50,000 in today's terms with growth in excess of inflation.

PUBLIC BENEFIT

The Trustees have, throughout the year, paid due regard to the Charity Commission's guidance on Public Benefit. The charity's activities benefit the public in that any charitable organisation helping the needs of homeless people in the United Kingdom is eligible to apply for a capital expenditure grant and all grants made during the year have been in furtherance of our principal aim which is to be of assistance to homeless people.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees (who are also the Directors for the purpose of Company Law) 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 surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- 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 maintaining 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 Companies Act 2006. 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.

FUTURE PLANS

The charity aims to distribute its income in the alleviation of the problems of homelessness. The trustees seek to make grants to the most needy projects in this field and, in order to effect this aim, to maximise its investment income.

Help the Homeless

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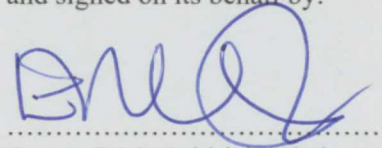
(Registered Charity No. 271988)

INDEPENDENT EXAMINER

Our independent examiner has signified their willingness to continue in office and a resolution proposing their re-appointment will be voted on at the annual general meeting.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board on 20/10/25
and signed on its behalf by:



Eamon P McGoldrick, Chairman

Independent examiner's report to the members of

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

I report on the financial statements of Help the Homeless for the year ended 31 March 2025, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Help the Homeless in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

Independent examiner's report to the members of

Help the Homeless

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- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

N J Wakefield
Nicola Wakefield (Nov 13, 2025 11:06:38 GMT)

Nicola Wakefield
Forvis Mazars LLP
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Date: 13/11/2025

Help the Homeless

(Limited by Guarantee No. 1238563)

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Statement of financial activities For the year ended 31 March 2025

	Notes	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Income				
Donations and legacies	2	24,480	24,480	54,547
Investment income	3	49,146	49,146	50,861
Total income		<u>73,626</u>	<u>73,626</u>	<u>105,408</u>
Expenditure				
Cost of raising funds				
Fundraising		626	626	615
Investment management fees		8,930	8,930	8,831
Charitable activities				
Grant making to organisations providing support to the homeless	4	96,127	96,127	93,020
Total expenditure		<u>105,683</u>	<u>105,683</u>	<u>102,466</u>
Net (expenditure) / income		<u>(32,057)</u>	<u>(32,057)</u>	<u>2,942</u>
Net (losses) / gains on investments	10	<u>(11,529)</u>	<u>(11,529)</u>	<u>30,050</u>
Net movement in funds for the year		<u>(43,586)</u>	<u>(43,586)</u>	<u>32,992</u>
Unrestricted general fund balances at 1 April		<u>1,287,159</u>	<u>1,287,159</u>	<u>1,254,167</u>
Unrestricted general fund balances at 31 March		<u><u>1,243,573</u></u>	<u><u>1,243,573</u></u>	<u><u>1,287,159</u></u>

The charity's income and expenditure all relate to continuing operations. The charity has no recognised gains or losses other than the net movement in funds for the year shown above.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 9 to 14 form part of these financial statements.

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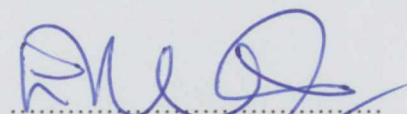
Balance sheet at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Investments	10	1,220,085	1,253,048
Current assets			
Cash at bank and in hand		52,737	80,766
		52,737	80,766
Creditors: Amounts falling due within one year	11	(29,249)	(46,655)
Net current assets		23,488	34,111
Net assets		1,243,573	1,287,159
Funds			
Unrestricted general fund	13	1,243,573	1,287,159

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the Member has not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The notes on pages 9 to 14 form part of these financial statements.

Approved by the Board on 20/10/25
and signed on its behalf by:


Eamon P McGoldrick, Chairman


Stuart Holmes, Vice-Chair

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Notes to the financial statements For the year ended 31 March 2025

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments, and in accordance the Companies Act 2006, the Statement of Recommended Practice Accounting applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)). Help the Homeless meets the definition of a public benefit entity under FRS 102. It is incorporated in the United Kingdom and registered in England.

The trustees consider that the charity has adequate resources available to fund the activities for the foreseeable future. The Trustees are of the view that the charity remains a going concern.

1.2 Income

All income is recognised where there is entitlement, probability of receipt, and the amount can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

- a) Voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.
- b) Interest on government securities, dividends on equities and interest on bank deposits are accounted for on an accruals basis.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

1.4 Grants payable

Grants payable are payments made in furtherance of the charitable objectives of the charity. Grants are recognised upon an obligation being created in accordance with FRS 102.

1.5 Costs of raising funds

The costs of raising funds consist of fundraising and advertising expenditure and also investment management charges.

1.6 Charitable activities

Costs of charitable activities includes grants made and an apportionment of overhead and support costs as shown in note 4.

1.7 Support costs

Support costs have been allocated between charitable activity and governance. Support costs related to charitable activity have been apportioned based on the individual number of grants made in recognition of the administrative burden of awarding, monitoring, and assessing grants.

Help the Homeless

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(Registered Charity No. 271988)

Notes to the financial statements For the year ended 31 March 2025

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination together with trustees' expenses and an apportionment of overhead and support costs.

1.9 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of Help the Homeless and have not been designated for other purposes.

1.10 Investments

Investments are accounted for at market value, any realised or unrealised surplus or deficit being taken to the Statement of Financial Activities.

2 Income

The income is attributed to the principal activity which is the raising of funds for the relief of homelessness through charities operating in this field.

3 Investment income

	2025 £	2024 £
Income from listed investments	49,146	50,861

4 Expenditure

Grant funded	Grant funded activity (note 6) £	Support costs £	Total costs 2025 £	Total costs 2024 £
Charitable activities				
Grant making to organisations providing support to the homeless	73,010	23,117	96,127	93,020

Support costs can be analysed as follows:

	2025 £	2024 £
Administration fee	15,800	15,800
Governance costs (note 5)	5,292	5,040
Other costs	2,025	1,609
	23,117	22,449

Help the Homeless

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(Registered Charity No. 271988)

Notes to the financial statements For the year ended 31 March 2025

5 Governance

	2025 £	2024 £
Trustees' expenses	-	-
Independent examination & accountancy (see note 7)	5,292	5,040
	<u>5,292</u>	<u>5,040</u>

6 Grants

	2025 £	2024 £
The following grants were made during the year:		
Bridge for Young People	5,000	-
Bromley Homeless	(20)	5,000
Bus Shelter Dorset	4,000	-
Canaan Trust	5,000	-
CARE	-	2,500
Centre 63	-	2,500
Chocolate & Co	2,000	-
Coatham House	-	5,000
Copperdale Trust	2,000	-
Crossfire Trust	-	2,500
Doncaster Housing for Young People	1,500	-
East Cleveland Youth Housing Trust	2,500	-
Emmaus Leicestershire & Rutland	4,250	-
Fat Macy's Foundation	-	2,500
Free the Way	4,800	-
Freedom Community Project	-	(5,000)
Fresh Start Future Enterprises	2,000	-
Gap Supported Housing	-	2,500
Good Soil Trust	-	2,500
Heart for Chorley	2,116	-
Homes of Hope	-	4,000
Hope Housing Bridlington	-	2,500
Hope three16	(5,000)	5,000
Lifeline Harrogate	4,000	-
Light for Life Sefton	4,595	-
Making It Out	-	4,923
Merseyside Refugee Support Network	-	(2,500)
Northampton Hope Centre	(2,500)	2,500
Balance Carried Forward	36,241	36,423

Help the Homeless

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Notes to the financial statements For the year ended 31 March 2025

Balance Brought Forward	36,241	36,423
Off the Streets	2,000	-
Pathways for All People	-	3,000
Routes to Roots	2,500	-
Salford Loaves and Fishes	-	1,500
Severn Angels Housing and Support	-	5,305
SHAPE	-	5,000
Sleepsafe Selby	2,500	-
SMILE	-	2,500
Starter Packs Glasgow	2,500	-
Steps to Hope	-	5,000
The Block Armed Forces Foundation	2,288	-
The Cithrah Foundation	5,000	-
The Forge Project	5,000	-
The Hope Foundation	5,000	-
The Open Door Taunton	-	2,000
The Zink Project CIO	2,500	-
This is GrowTH	4,981	-
Transom Trust	-	4,920
Treasures Foundation	-	4,923
Warming Up the Homeless	2,500	-
	<u>73,010</u>	<u>70,571</u>

7 Net expenditure for the year

	2025	2024
	£	£
Net expenditure for the year is stated after charging:		
Independent examiner's remuneration:		
Independent examination	2,952	2,820
Accounts preparation	2,340	2,220
Management fees payable to the Secretary	<u>15,800</u>	<u>15,800</u>

8 Trustees

None of the trustees had a beneficial interest in any contract or arrangement to which the charity was a party during the year. No trustee received any remuneration. During the year no trustees (2024: none) were reimbursed expenses.

Help the Homeless

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Notes to the financial statements For the year ended 31 March 2025

9 Taxation

The charity is a registered charity under Section 505 of the Income and Corporation Taxes Act 1988, and no liability to corporation tax arose during the year.

10 Investments

	Listed investments £	Total £	Cost £
At 1 April 2024	1,253,048	1,253,048	995,523
Additions	131,907	131,907	131,907
Disposals	(153,341)	(153,341)	(128,090)
Decrease in value during the year	(11,529)	(11,529)	-
At 31 March 2025	1,220,085	1,220,085	999,340

Investments are held in a portfolio managed by Charles Stanley.

There were no material investments held in the year (2024: none).

11 Creditors: Amounts falling due within one year

	2025 £	2024 £
Grants approved but not paid	21,774	39,423
Accruals and deferred income	7,475	7,232
	29,249	46,655

Help the Homeless

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Notes to the financial statements For the year ended 31 March 2025

12 Commitments

There were no commitments as at 31 March 2025 (2024: None).

13 Unrestricted general fund balances

The general fund balances at 31 March 2025 and 31 March 2024 all relate to unrestricted funds for the purposes of the Statement of Recommended Practice Accounting and Reporting by Charities (Charities SORP (FRS 102)).

14 Related parties

The Secretary has performed the administration and bookkeeping on behalf of Help the Homeless for a fee as per note 7 above. All transactions are performed at arms length.

Help the Homeless

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This is not part of the above unaudited financial statements

**Income and expenditure account
For the year ended 31 March 2025**

	2025 £	2024 £
Income		
Donations and legacies	24,480	54,547
Investment income	49,146	50,861
Total income	<u>73,626</u>	<u>105,408</u>
Expenditure		
Advertising and publicity	626	615
Investment management costs	8,930	8,831
Administration fee	15,800	15,800
Independent examination & accountancy fees	5,292	5,040
Trustees' expenses	-	-
Legal fees	570	570
Sundry	1,455	1,039
	<u>32,673</u>	<u>31,895</u>
Grants	73,010	70,571
Total expenditure	<u>105,683</u>	<u>102,466</u>
Net gains/(losses) on investments:		
Gains/(losses) on sale of investments	25,250	(11,289)
(Decrease)/increase in value of investments	(36,779)	41,339
Net movement in funds	<u>(43,586)</u>	<u>32,992</u>

HELP THE HOMELESS LIMITED

England & Wales - Charity number 271988

Accounts

Company Registration No. 01238563
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Reports & Unaudited Financial Statements

For the year ended 31 March 2024

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Charity information

President	The Rt. Rev. and Rt. Hon. Rowan Williams
Trustees	Terry Rogers Esq OBE (Chair) (resigned 23 October 2023) Eamon P McGoldrick (Vice-Chair, Chair from 23 October 2023) Stuart Holmes MVO (Vice-Chair from 23 October 2023) Terence Kenny (Hon. Treasurer) Tracey Lees
Secretary	Kate Priest
Registered office	42 Roman Way Southwick Brighton BN42 4TN
Bankers	Barclays Bank PLC Business Banking PO Box 6539 Leicester LE87 2BB
Independent examiner	Nicola Wakefield Forvis Mazars LLP 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS
Investment managers	Charles Stanley & Co 2 Westover Road Bournemouth BH1 2BY

Help the Homeless

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Report of the Trustees

The trustees present their report and the financial statements for the year ended 31 March 2024, which have been prepared in accordance with the Companies Act 2006, Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP 2019 (FRS 102)), issued by the Charity Commission and applicable UK accounting standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Introduction to Help the Homeless

Help the Homeless was founded in 1975 with the principal aim of supporting the care and treatment of homeless people. Homelessness is a complex problem with many causes - including ill-health, substance abuse, family breakdown and involvement with the criminal justice system. Homelessness is not confined to 'rough sleeping' – it can affect a whole range of people and families who lack secure accommodation.

Help the Homeless supports hostels, drop-in centres and grassroots charities with capital grants of up to £5,000 and, occasionally, larger amounts. Funding is distributed to projects which help homeless people return to their communities and build healthy, independent lives.

Governing Document

The charity is a charitable company limited by guarantee and is governed by its memorandum and articles of association. It is registered as a charity with the Charity Commission.

Appointment of Trustees

Trustees are appointed by the Board and serve for three years after which they are eligible for re-appointment. In the case of all appointments the Board looks at the skills needed within the Board, together with the personal competence and local availability of prospective Trustees.

Trustees

The trustees set out below have held office during the whole or part of the period from 1 April 2023 to the date of this report.

Terry Rogers Esq OBE (Chair) (resigned 23 October 2023)
Eamon P McGoldrick (Vice-Chair, Chair from 23 October 2023)
Stuart Holmes MVO (Vice-Chair from 23 October 2023)
Terence Kenny (Hon. Treasurer)
Tracey Lees

Trustees' induction and training

The induction process for any newly appointed Trustees comprises an initial meeting with the Chairman, followed by a meeting with all existing Trustees. Upon appointment they receive copies of the last two years' annual report and accounts, copies of the Board Minutes for the preceding two years together with a copy of the charity's Memorandum and Articles of Association. They are also briefed by the charity's Secretary.

Help the Homeless

(Limited by Guarantee No. 01238563)

(Registered Charity No. 271988)

Report of the Trustees (continued)

Organisation

The Trustees approve all grants throughout the year and meet quarterly. The day to day administration of the charity, including the processing of grant applications, is carried out by the Secretary.

The charity is a member of the Association of Charitable Foundations.

Related parties

Details of related parties are given in note 14 to the financial statements.

Risk management

Major risks facing the charity are regularly considered and appropriate procedures are in place to mitigate the exposure to these risks. A comprehensive risk assessment is updated and reviewed by the Trustees annually.

OBJECTIVES AND ACTIVITIES

The charitable objectives, for which Help the Homeless is incorporated, are as set out in the Memorandum and Articles of Association. These continue to be the raising and distribution of funds for the relief of homelessness through charities operating in this field, in particular making grants of up to £5,000 and, occasionally larger grants, to voluntary organisations for items of capital expenditure directly related to the provision of housing and care for homeless people.

GRANT MAKING POLICY

The policy for grant making is the relief of homelessness through charities operating in the field of homelessness.

INVESTMENT POLICY

The Board of Trustees confirm that all investments held by the Charity have been acquired in accordance with the powers available to them. The Board hold investments for the purposes of generating income for charitable expenditure. All of the Charity's assets are available and adequate to fulfil the obligations of the Charity. The Board regularly reviews its policies and procedures on investments.

To provide a high, but realistic, level of income from a balance of pooled funds invested in fixed interest, UK and overseas equities and cash. The portfolio should always maintain an overall relatively low to medium risk profile. The Trustees are averse to capital losses but accept that, particularly where seeking potential capital appreciation or relatively high income, this may involve some risk to capital.

Help the Homeless

(Limited by Guarantee No. 01238563)

(Registered Charity No. 271988)

Report of the Trustees (continued)

ACHIEVEMENTS AND PERFORMANCE

The net movement in funds of the charity for the year and the state of the charity's affairs are set out in the financial statements on pages 7 to 14. Details of gains/(losses) on the revaluation of the charity's fixed asset investments are shown in the Statement of Financial Activities.

Both the level of operations and the year end financial position were satisfactory.

At the time of writing the Charity has sufficient cash balances to meet any short-term liabilities. With this in mind we held reserves of £1,287,159 (2023: £1,254,167). Our target reserves policy is to produce an annual income of approximately £50,000 in today's terms with growth in excess of inflation.

PUBLIC BENEFIT

The Trustees have, throughout the year, paid due regard to the Charity Commission's guidance on Public Benefit. The charity's activities benefit the public in that any charitable organisation helping the needs of homeless people in the United Kingdom is eligible to apply for a capital expenditure grant and all grants made during the year have been in furtherance of our principal aim which is to be of assistance to homeless people.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees (who are also the Directors for the purpose of Company Law) 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 surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- 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 maintaining 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 Companies Act 2006. 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.

FUTURE PLANS

The charity aims to distribute its income in the alleviation of the problems of homelessness. The trustees seek to make grants to the most needy projects in this field and, in order to effect this aim, to maximise its investment income.

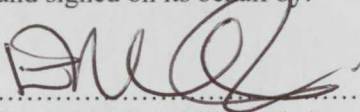
Help the Homeless
(Limited by Guarantee No. 01238563)
(Registered Charity No. 271988)

INDEPENDENT EXAMINER

Our independent examiner has signified their willingness to continue in office and a resolution proposing their re-appointment will be voted on at the annual general meeting.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board on 21st October 2024
and signed on its behalf by:



.....
Eamon P McGoldrick, Chairman

Independent examiner's report to the members of

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

I report on the financial statements of Help the Homeless for the year ended 31 March 2024, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Help the Homeless in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

Independent examiner's report to the members of

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

NJ Wakefield

Nicola Wakefield (Nov 1, 2024 17:15 GMT)

Nicola Wakefield
Forvis Mazars LLP
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Date: Nov 1, 2024

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Statement of financial activities For the year ended 31 March 2024

	Notes	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
Income				
Donations and legacies	2	54,547	54,547	14,168
Investment income	3	50,861	50,861	44,580
Total income		<u>105,408</u>	<u>105,408</u>	<u>59,198</u>
Expenditure				
Cost of raising funds				
Fundraising		615	615	1,230
Investment management fees		8,831	8,831	8,876
Charitable activities				
Grant making to organisations providing support to the homeless	4	93,020	93,020	74,835
Total expenditure		<u>102,466</u>	<u>102,466</u>	<u>84,941</u>
Net income / (expenditure)		2,942	2,942	(25,743)
Net gains / (losses) on investments	10	30,050	30,050	(58,943)
Net movement in funds for the year		<u>32,992</u>	<u>32,992</u>	<u>(84,686)</u>
Unrestricted general fund balances at 1 April				
		<u>1,254,167</u>	<u>1,254,167</u>	<u>1,338,853</u>
Unrestricted general fund balances at 31 March				
		<u><u>1,287,159</u></u>	<u><u>1,287,159</u></u>	<u><u>1,254,167</u></u>

The charity's income and expenditure all relate to continuing operations. The charity has no recognised gains or losses other than the net movement in funds for the year shown above.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 9 to 14 form part of these financial statements.

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Balance sheet at 31 March 2024

		2024	2023
	Notes	£	£
Fixed assets			
Investments	10	1,253,048	1,217,612
Current assets			
Cash at bank and in hand		80,766	71,020
		80,766	71,020
Creditors: Amounts falling due within one year	11	(46,655)	(34,465)
Net current assets		34,111	36,555
Net assets		1,287,159	1,254,167
Funds			
Unrestricted general fund	13	1,287,159	1,254,167

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the Member has not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The notes on pages 9 to 14 form part of these financial statements.

Approved by the Board on 21st October 2024
and signed on its behalf by:

Eamon P McGoldrick, Chairman

Stuart Holmes, Vice-Chair

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

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

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments, and in accordance the Companies Act 2006, the Statement of Recommended Practice Accounting applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)).

Help the Homeless meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources available to fund the activities for the foreseeable future. The Trustees are of the view that the charity remains a going concern.

1.2 Income

All income is recognised where there is entitlement, probability of receipt, and the amount can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

- a) Voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.
- b) Interest on government securities, dividends on equities and interest on bank deposits are accounted for on an accruals basis.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

1.4 Grants payable

Grants payable are payments made in furtherance of the charitable objectives of the charity. Grants are recognised upon an obligation being created in accordance with FRS 102.

1.5 Costs of raising funds

The costs of raising funds consist of fundraising and advertising expenditure and also investment management charges.

1.6 Charitable activities

Costs of charitable activities includes grants made and an apportionment of overhead and support costs as shown in note 4.

1.7 Support costs

Support costs have been allocated between charitable activity and governance. Support costs related to charitable activity have been apportioned based on the individual number of grants made in recognition of the administrative burden of awarding, monitoring, and assessing grants.

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

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

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination together with trustees' expenses and an apportionment of overhead and support costs.

1.9 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of Help the Homeless and have not been designated for other purposes.

1.10 Investments

Investments are accounted for at market value, any realised or unrealised surplus or deficit being taken to the Statement of Financial Activities.

2 Income

The income is attributed to the principal activity which is the raising of funds for the relief of homelessness through charities operating in this field.

3 Investment income

	2024 £	2023 £
Income from listed investments	50,861	44,580

4 Expenditure

Grant funded	Grant funded activity (note 6) £	Support costs £	Total costs 2024 £	Total costs 2023 £
Charitable activities				
Grant making to organisations providing support to the homeless	70,571	22,449	93,020	74,835

Support costs can be analysed as follows:

	2024 £	2023 £
Administration fee	15,800	14,500
Governance costs (note 5)	5,040	4,800
Other costs	1,609	2,523
	22,449	21,823

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

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

5 Governance

	2024 £	2023 £
Trustees' expenses	-	-
Independent examination & accountancy (see note 7)	5,040	4,800
	<u>5,040</u>	<u>4,800</u>

6 Grants

	2024 £	2023 £
The following grants were made during the year:		
Arena Community (Ilkeston)	-	5,000
Back on Track (Manchester)	-	2,929
Brighton Women's Centre	-	874
Bromley Homeless	5,000	-
CARE (Cleethorpes)	2,500	-
Centre 63 (Kirkby)	2,500	-
Christians Together Calderdale	-	5,000
Coatham House (Redcar)	5,000	-
Crossfire Trust (Co Armagh)	2,500	-
Dover Outreach Centre	-	5,000
Encompass (Rushden)	-	5,000
Faith Hope and Enterprise Company Ltd (Derbyshire)	-	(2,681)
Fat Macy's Foundation (London)	2,500	-
Freedom Community Project (Bolsover)	(5,000)	5,000
Gap Supported Housing (Hexham)	2,500	-
Good Soil Trust (Worcester)	2,500	-
Gravesham Sanctuary (Gravesend)	-	5,000
HealthBus Trust (Bournemouth)	-	5,000
Homes of Hope (Manchester)	4,000	-
Hope Housing Bridlington	2,500	-
Hope three16 (Southend)	5,000	-
JustUs (Bedford)	-	2,500
Lancaster & District Homeless Action Service	-	4,800
Making It Out (Portslade)	4,923	-
Merseyside Refugee Support Network	(2,500)	2,500
Northampton Hope Centre	2,500	-
Old Hall People's Partnership (Bentley)	-	(130)
Pathways for All People (Bournemouth)	3,000	-
Balance Carried Forward	39,423	45,792

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

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

Balance Brought Forward	39,423	45,792
Routes to Roots (Poole)	-	2,500
Salford Loaves and Fishes	1,500	-
Severn Angels Housing and Support (Malvern)	5,305	-
SHAPE (Birmingham)	5,000	-
SHOUT WSK (Worthing)	-	2,500
SMILE (Essex)	2,500	-
Steps to Hope (Edinburgh)	5,000	-
The Open Door Taunton	2,000	-
Teardrops Supporting Your Community (St Helens)	-	2,220
Transom Trust (Hastings)	4,920	-
Treasures Foundation (London)	4,923	-
	<u>70,571</u>	<u>53,012</u>

7 Net expenditure for the year

	2024 £	2023 £
Net expenditure for the year is stated after charging:		
Independent examiner's/auditors' remuneration:		
Independent examination	2,820	2,700
Accounts preparation	2,220	2,100
Management fees payable to the Secretary	<u>15,800</u>	<u>14,500</u>

8 Trustees

None of the trustees had a beneficial interest in any contract or arrangement to which the charity was a party during the year. No trustee received any remuneration.

Expenses

During the year no trustees (2023: none) were reimbursed expenses.

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

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

9 Taxation

The charity is a registered charity under Section 505 of the Income and Corporation Taxes Act 1988, and no liability to corporation tax arose during the year.

10 Investments

	Listed investments £	Total £	Cost £
At 1 April 2023	1,217,612	1,217,612	1,001,426
Additions	117,511	117,511	117,511
Disposals	(112,125)	(112,125)	(123,414)
Increase in value during the year	30,050	30,050	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	1,253,048	1,253,048	995,523
	<u> </u>	<u> </u>	<u> </u>

Investments are held in a portfolio managed by Charles Stanley.

There were no material investments held in the year (2023: none).

11 Creditors: Amounts falling due within one year

	2024 £	2023 £
Grants approved but not paid	39,423	27,500
Accruals and deferred income	7,232	6,965
	<u> </u>	<u> </u>
	46,655	34,465
	<u> </u>	<u> </u>

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

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

12 Commitments

There were no commitments as at 31 March 2024 (2023: None).

13 Unrestricted general fund balances

The general fund balances at 31 March 2024 and 31 March 2023 all relate to unrestricted funds for the purposes of the Statement of Recommended Practice Accounting and Reporting by Charities (Charities SORP (FRS 102)).

14 Related parties

The Secretary has performed the administration and bookkeeping on behalf of Help the Homeless for a fee as per note 7 above. All transactions are performed at arms length.

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

This is not part of the above unaudited financial statements

Income and expenditure account For the year ended 31 March 2024

	2024 £	2023 £
Income		
Donations and legacies	54,547	14,618
Investment income	50,861	44,580
Total income	<u>105,408</u>	<u>59,198</u>
Expenditure		
Advertising and publicity	615	1,230
Investment management costs	8,831	8,876
Administration fee	15,800	14,500
Independent examination, audit & accountancy fees	5,040	4,800
Trustees' expenses	-	-
Legal fees	570	945
Sundry	1,039	1,578
	<u>31,895</u>	<u>31,929</u>
Grants	70,571	53,012
Total expenditure	<u>102,466</u>	<u>84,941</u>
Net gains/(losses) on investments:		
(Losses)/gains on sale of investments	(11,289)	7,028
Increase/(decrease) in value of investments	41,339	(65,971)
Net movement in funds	<u><u>32,992</u></u>	<u><u>(84,686)</u></u>

HELP THE HOMELESS LIMITED

England & Wales - Charity number 271988

Accounts

Company Registration No. 1238563

Reports & Unaudited Financial Statements

For the year ended 31 March 2023

Help the Homeless

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Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Charity information

President	The Rt. Rev. and Rt. Hon. Rowan Williams
Trustees	Terry Rogers Esq OBE (Chair) Eamon P McGoldrick (Vice-Chair) Terence Kenny (Hon. Treasurer) Stuart Holmes MVO Tracey Lees (appointed 11 July 2022)
Secretary	Kate Priest
Registered office	88 Gordon Road Shoreham-by-Sea BN43 6WE
Bankers	Barclays Bank PLC Business Banking PO Box 6539 Leicester LE87 2BB
Independent examiner	Nicola Wakefield Mazars LLP 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS
Investment managers	Charles Stanley & Co 2 Westover Road Bournemouth BH1 2BY

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Report of the Trustees

The trustees present their report and the financial statements for the year ended 31 March 2023, which have been prepared in accordance with the Companies Act 2006, Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP 2019 (FRS 102)), issued by the Charity Commission and applicable UK accounting standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Introduction to Help the Homeless

Help the Homeless was founded in 1975 with the principal aim of supporting the care and treatment of the homeless. Homelessness is a complex problem with many causes – including ill-health, substance abuse, family breakdown and involvement with the criminal justice system. Homelessness is not confined to ‘rough sleeping’ – it can affect a whole range of people and families who lack secure accommodation.

Help the Homeless supports hostels, drop-in centres and grassroots charities with capital grants of up to £5,000 and, occasionally, larger amounts. Funding is distributed to projects which help homeless people return to their communities and build healthy, independent lives.

Governing Document

The charity is a charitable company limited by guarantee and is governed by its memorandum and articles of association. It is registered as a charity with the Charity Commission.

Appointment of Trustees

Trustees are appointed by the Board and serve for three years after which they are eligible for re-appointment. In the case of all appointments the Board looks at the skills needed within the Board, together with the personal competence and local availability of prospective Trustees.

Trustees

The trustees set out below have held office during the whole or part of the period from 1 April 2022 to the date of this report.

Terry Rogers Esq OBE (Chair)
Eamon P McGoldrick (Vice-Chair)
Terence Kenny (Hon. Treasurer)
Stuart Holmes MVO
Tracey Lees (appointed 11 July 2022)

Trustees’ induction and training

The induction process for any newly appointed Trustees comprises an initial meeting with the Chairman, followed by a meeting with all existing Trustees. Upon appointment they receive copies of the last two years’ annual report and accounts, copies of the Board Minutes for the preceding two years together with a copy of the charity’s Memorandum and Articles of Association. They are also briefed by the charity’s Secretary.

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Report of the Trustees (continued)

Organisation

The Trustees approve all grants throughout the year and meet quarterly. The day to day administration of the charity, including the processing of grant applications, is carried out by the Secretary.

The charity is a member of the Association of Charitable Foundations.

Related parties

Details of related parties are given in note 15 to the financial statements.

Risk management

Major risks facing the charity are regularly considered and appropriate procedures are in place to mitigate the exposure to these risks. A comprehensive risk assessment is updated and reviewed by the Trustees annually.

OBJECTIVES AND ACTIVITIES

The charitable objectives, for which Help the Homeless is incorporated, are as set out in the Memorandum and Articles of Association. These continue to be the raising and distribution of funds for the relief of homelessness through charities operating in this field, in particular making grants of up to £5,000 and, occasionally larger grants, to voluntary organisations for items of capital expenditure directly related to the provision of housing and care for homeless people.

GRANT MAKING POLICY

The policy for grant making is the relief of homelessness through charities operating in the field of homelessness.

INVESTMENT POLICY

The Board of Trustees confirm that all investments held by the Charity have been acquired in accordance with the powers available to them. The Board hold investments for the purposes of generating income for charitable expenditure. All of the Charity's assets are available and adequate to fulfil the obligations of the Charity. The Board regularly reviews its policies and procedures on investments.

To provide a high, but realistic, level of income from a balance of pooled funds invested in fixed interest, UK and overseas equities and cash. The portfolio should always maintain an overall relatively low to medium risk profile. The Trustees are averse to capital losses but accept that, particularly where seeking potential capital appreciation or relatively high income, this may involve some risk to capital.

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Report of the Trustees (continued)

ACHIEVEMENTS AND PERFORMANCE

The net movement in funds of the charity for the year and the state of the charity's affairs are set out in the financial statements on pages 9 to 14.

Details of gains/(losses) on the revaluation of the charity's fixed asset investments are shown in the Statement of Financial Activities.

Both the level of operations and the year end financial position were satisfactory.

At the time of writing the Charity has sufficient cash balances to meet any short-term liabilities. With this in mind we held reserves of £1,254,167 (2022: £1,338,596). Our target reserves policy is to produce an annual income of approximately £50,000 in today's terms with growth in excess of inflation.

PUBLIC BENEFIT

The Trustees have, throughout the year, paid due regard to the Charity Commission's guidance on Public Benefit. The charity's activities benefit the public in that any charitable organisation helping the needs of homeless people in the United Kingdom is eligible to apply for a capital expenditure grant and all grants made during the year have been in furtherance of our principal aim which is to be of assistance to homeless people.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees (who are also the Directors for the purpose of Company Law) 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 surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- 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 maintaining 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 Companies Act 2006. 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.

FUTURE PLANS

The charity aims to distribute its income in the alleviation of the problems of homelessness. The trustees seek to make grants to the most needy projects in this field and, in order to effect this aim, to maximise its investment income.

Help the Homeless

(Limited by Guarantee No. 1238563)

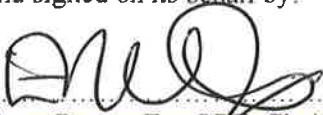
(Registered Charity No. 271988)

INDEPENDENT EXAMINER

Our independent examiner has signified their willingness to continue in office and a resolution proposing their re-appointment will be voted on at the annual general meeting.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board on 23/10/23
and signed on its behalf by:



~~Terry Rogers Esq OBE, Chairman~~

EAMON MCGOLDRICK, VICE-CHAIR

Independent examiner's report to the members of

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

I report on the financial statements of Help the Homeless for the year ended 31 March 2023, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Help the Homeless in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

Independent examiner's report to the members of

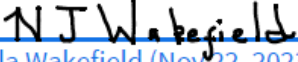
Help the Homeless

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- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 
Nicola Wakefield (Nov 22, 2023 14:26 GMT)

Nicola Wakefield
Mazars LLP
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Date: Nov 22, 2023

Help the Homeless

(Limited by Guarantee No. 1238563)

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Statement of financial activities For the year ended 31 March 2023

	Notes	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
Income				
Donations and legacies	2	14,618	14,618	124,332
Investment income	3	44,580	44,580	40,308
Total income		<u>59,198</u>	<u>59,198</u>	<u>164,640</u>
Expenditure				
Cost of raising funds				
Fundraising		1,230	1,230	615
Investment management fees		8,876	8,876	8,755
Charitable activities				
Grant making to organisations providing support to the homeless	4	74,835	74,835	73,533
Total expenditure		<u>84,941</u>	<u>84,941</u>	<u>82,903</u>
Net (expenditure) / income		<u>(25,743)</u>	<u>(25,743)</u>	<u>81,737</u>
Net (losses) / gains on investments	10	<u>(58,943)</u>	<u>(58,943)</u>	<u>68,450</u>
Net movement in funds for the year		<u>(84,686)</u>	<u>(84,686)</u>	<u>150,187</u>
 Unrestricted general fund balances at 1 April		<u>1,338,853</u>	<u>1,338,853</u>	<u>1,188,666</u>
 Unrestricted general fund balances at 31 March		<u>1,254,167</u>	<u>1,254,167</u>	<u>1,338,853</u>

The charity's income and expenditure all relate to continuing operations. The charity has no recognised gains or losses other than the net movement in funds for the year shown above.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 9 to 14 form part of these financial statements.

Help the Homeless
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Balance sheet at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Investments	10	1,217,612	1,253,439
Current assets			
Debtors	11	-	1,907
Cash at bank and in hand		71,020	110,656
		71,020	112,563
Creditors: Amounts falling due within one year	12	(34,465)	(27,149)
Net current assets		36,555	85,414
Net assets		1,254,167	1,338,853
Funds			
Unrestricted general fund	14	1,254,167	1,338,853

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 9 to 14 form part of these financial statements.

Approved by the Board on 23/10/23
and signed on its behalf by:


Terry Rogers Esq OBE, Chairman

EAMON MCGOLDRICK, VICE-CHAIR


Terence Kenny, Hon. Treasurer

Help the Homeless

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Notes to the financial statements For the year ended 31 March 2023

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments, and in accordance the Companies Act 2006, the Statement of Recommended Practice Accounting applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)).

Help the Homeless meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources available to fund the activities for the foreseeable future. The Trustees are of the view that the charity remains a going concern.

1.2 Income

All income is recognised where there is entitlement, probability of receipt, and the amount can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

- a) Voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.
- b) Interest on government securities, dividends on equities and interest on bank deposits are accounted for on an accruals basis.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

1.4 Grants payable

Grants payable are payments made in furtherance of the charitable objectives of the charity. Grants are recognised upon an obligation being created in accordance with FRS 102.

1.5 Costs of raising funds

The costs of raising funds consist of fundraising and advertising expenditure and also investment management charges.

1.6 Charitable activities

Costs of charitable activities includes grants made and an apportionment of overhead and support costs as shown in note 4.

1.7 Support costs

Support costs have been allocated between charitable activity and governance. Support costs related to charitable activity have been apportioned based on the individual number of grants made in recognition of the administrative burden of awarding, monitoring, and assessing grants.

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Notes to the financial statements For the year ended 31 March 2023

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination together with trustees' expenses and an apportionment of overhead and support costs.

1.9 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of Help the Homeless and have not been designated for other purposes.

1.10 Investments

Investments are accounted for at market value, any realised or unrealised surplus or deficit being taken to the Statement of Financial Activities.

2 Income

The income is attributed to the principal activity which is the raising of funds for the relief of homelessness through charities operating in this field.

3 Investment income

	2023 £	2022 £
Income from listed investments	44,580	40,308

4 Expenditure

Grant funded	Grant funded activity (note 6) £	Support costs £	Total costs 2023 £	Total costs 2022 £
Charitable activities				
Grant making to organisations providing support to the homeless	53,102	21,823	74,835	73,533

Support costs can be analysed as follows:

	2023 £	2022 £
Administration fee	14,500	14,375
Governance costs (note 5)	4,800	8,492
Other costs	2,523	1,556
	21,823	24,423

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Notes to the financial statements For the year ended 31 March 2023

5 Governance

	2023 £	2022 £
Trustees' expenses	-	968
Independent examination, audit & accountancy (see note 7)	4,800	7,524
	<u>4,800</u>	<u>8,492</u>

6 Grants

	2023 £	2022 £
The following grants were made during the year:		
Arena Community (Ilkeston)	5,000	-
Back on Track (Manchester)	2,929	-
Brighton Women's Centre	874	-
Centre 63 (Kirkby)	-	2,200
Christians Together Calderdale	5,000	-
Dover Outreach Centre	5,000	-
Encompass (Rushden)	5,000	-
Faith Hope and Enterprise Company Ltd (Derbyshire)	(2,681)	4,650
Free The Way (Co. Durham)	-	2,500
Freedom Community Alliance (Barnstaple)	-	5,000
Freedom Community Project (Bolsover)	5,000	-
Good Soil Trust (Worcester)	-	2,000
Gravesham Sanctuary (Gravesend)	5,000	-
HealthBus Trust (Bournemouth)	5,000	-
HSP (Leigh)	-	1,500
JustUs (Bedford)	2,500	-
Lancaster & District Homeless Action Service	4,800	-
Macari Foundation (Stoke-on-Trent)	-	(2,500)
Merseyside Refugee Support Network	2,500	-
Nomad Opening Doors (Sheffield)	-	5,000
Old Hall People's Partnership (Bentley)	(130)	2,220
Open Hands (Leicester)	-	2,500
Routes to Roots (Poole)	2,500	-
Shiloh Rotherham (Rotherham)	-	2,040
SHOUT WSK (Worthing)	<u>2,500</u>	<u>-</u>
Balance Carried Forward	50,792	27,110

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Notes to the financial statements For the year ended 31 March 2023

Balance Brought Forward	50,792	27,110
Street Soccer NI (Belfast)	-	2,500
St. Anne's Hostel (Birmingham)	-	2,500
The Forge Project (Scunthorpe)	-	5,000
The Hope Hub (Camberley)	-	2,000
The Nehemiah Project (London)	-	5,000
Teardrops Supporting Your Community (St Helens)	2,220	-
Trinity Winchester	-	5,000
	<u>53,012</u>	<u>49,110</u>

7 Net expenditure for the year

	2023 £	2022 £
Net expenditure for the year is stated after charging:		
Independent examiner's/auditors' remuneration:		
Independent examination	2,700	-
Audit fee	-	4,090
Accounts preparation	2,100	3,434
Management fees payable to the Secretary	<u>14,500</u>	<u>14,375</u>

8 Trustees

None of the trustees had a beneficial interest in any contract or arrangement to which the charity was a party during the year. No trustee received any remuneration.

Expenses

During the year no trustees (2022: 3) were reimbursed expenses of £Nil (2022: £968) for travel, subsistence and entertaining.

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Notes to the financial statements
For the year ended 31 March 2023

9 Taxation

The charity is a registered charity under Section 505 of the Income and Corporation Taxes Act 1988, and no liability to corporation tax arose during the year.

10 Investments

	Listed investments	Total	Cost
	£	£	£
At 1 April 2022	1,253,439	1,253,439	971,282
Additions	147,145	147,145	147,145
Disposals	(124,029)	(124,029)	(117,001)
(Decrease)/increase in value during the year	(58,943)	(58,943)	-
At 31 March 2023	1,217,612	1,217,612	1,001,426

Investments are held in a portfolio managed by Charles Stanley.

There were no material investments held in the year (2022: none).

11 Debtors

	2023	2022
	£	£
Prepayments and accrued income	-	1,907

12 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Grants approved but not paid	27,500	17,427
Accruals and deferred income	6,965	9,722
	34,465	27,149

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Notes to the financial statements For the year ended 31 March 2023

13 Commitments

There were no commitments as at 31 March 2023 (2022: None).

14 Unrestricted general fund balances

The general fund balances at 31 March 2023 and 31 March 2022 all relate to unrestricted funds for the purposes of the Statement of Recommended Practice Accounting and Reporting by Charities (Charities SORP (FRS 102)).

15 Related parties

The Secretary has performed the administration and bookkeeping on behalf of Help the Homeless for a fee as per note 7 above. All transactions are performed at arms length.

Income and expenditure account
For the year ended 31 March 2023

	2023 £	2022 £
Income		
Donations and legacies	14,618	124,332
Investment income	44,580	40,308
Total income	<u>59,198</u>	<u>164,640</u>
Expenditure		
Advertising and publicity	1,230	615
Investment management costs	8,876	8,755
Administration fee	14,500	14,375
Independent examination, audit & accountancy fees	4,800	7,524
Trustees' expenses	-	968
Legal fees	945	-
Sundry	1,578	1,556
	<u>31,929</u>	<u>33,793</u>
Grants	53,012	49,110
Total expenditure	<u>84,941</u>	<u>82,903</u>
Net (losses)/gains on investments:		
Gains/(losses) on sale of investments	7,028	(3,345)
(Decrease)/increase in value of investments	(65,971)	71,795
Net movement in funds	<u><u>(84,686)</u></u>	<u><u>150,187</u></u>

HELP THE HOMELESS LIMITED

England & Wales - Charity number 271988

Accounts

Company Registration No. 1238563

Reports & Financial Statements

For the year ended 31 March 2022

Help the Homeless

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Help the Homeless

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Charity information

President

The Rt. Rev. and Rt. Hon. Rowan Williams

Trustees

Terry Rogers Esq OBE (Chairman)

Terence Kenny (Hon. Treasurer)

Eamon P McGoldrick

Stuart Holmes MVO

Secretary

Kate Priest

Registered office

88 Gordon Road
Shoreham-by-Sea
BN43 6WE

Bankers

Barclays Bank PLC
Business Banking
PO Box 6539
Leicester
LE87 2BB

Auditors

Mazars LLP
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Investment managers

Charles Stanley & Co
2 Westover Road
Bournemouth
BH1 2BY

Help the Homeless

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Report of the Trustees

The trustees present their report and the financial statements for the year ended 31 March 2022, which have been prepared in accordance with the Companies Act 2006, Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP 2019 (FRS 102)), issued by the Charity Commission and applicable UK accounting standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Introduction to Help the Homeless

Help the Homeless was founded in 1975 with the principal aim of supporting the care and treatment of the homeless. Homelessness is a complex problem with many causes - including ill-health, substance abuse, family breakdown and involvement with the criminal justice system. Homelessness is not confined to 'rough sleeping' – it can affect a whole range of people and families who lack secure accommodation.

Help the Homeless supports hostels, drop-in centres and grassroots charities with capital grants of up to £5,000 and, occasionally, larger amounts. Funding is distributed to projects which help homeless people return to their communities and build healthy, independent lives.

Governing Document

The charity is a charitable company limited by guarantee and is governed by its memorandum and articles of association. It is registered as a charity with the Charity Commission.

Appointment of Trustees

Trustees are appointed by the Board and serve for three years after which they are eligible for re-appointment. In the case of all appointments the Board looks at the skills needed within the Board, together with the personal competence and local availability of prospective Trustees.

Trustees

The trustees set out below have held office during the whole or part of the period from 1 April 2021 to the date of this report.

Terry Rogers Esq OBE (Chairman)
Francis J Bergin (resigned 26 November 2021)
Susan Conrad (resigned 22 November 2021)
Peter Fullerton (resigned 22 November 2021)
Stuart Holmes MVO
Terence Kenny (Hon. Treasurer)
Eamon P McGoldrick

Trustees' induction and training

The induction process for any newly appointed Trustees comprises an initial meeting with the Chairman, followed by a meeting with all existing Trustees. Upon appointment they receive copies of the last two years' annual report and accounts, copies of the Board Minutes for the preceding two years together with a copy of the charity's Memorandum and Articles of Association. They are also briefed by the charity's Secretary.

Help the Homeless

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Report of the Trustees (continued)

Organisation

The Trustees approve all grants throughout the year and meet quarterly. The day to day administration of the charity, including the processing of grant applications, is carried out by the Secretary.

The charity is a member of the Association of Charitable Foundations.

Related parties

Details of related parties are given in note 15 to the financial statements.

Risk management

Major risks facing the charity are regularly considered and appropriate procedures are in place to mitigate the exposure to these risks. A comprehensive risk assessment is updated and reviewed by the Trustees annually.

We have considered the potential impact of the global Covid-19 (Coronavirus) virus worldwide, Ukraine war and the cost-of-living crisis on the charity. Increasing energy prices, rising pressure on inflation rates, unease in the stock market and interest rate rises are likely to affect the charity's performance. The funds of the charity are unlikely to be materially affected, however there may be fluctuations in the value of the charity's investment assets. We will closely monitor the charity's performance, and a prudent investment strategy is in place to protect the asset value.

OBJECTIVES AND ACTIVITIES

The charitable objectives, for which Help the Homeless is incorporated, are as set out in the Memorandum and Articles of Association. These continue to be the raising and distribution of funds for the relief of homelessness through charities operating in this field, in particular making grants of up to £5,000 and, occasionally larger grants, to voluntary organisations for items of capital expenditure directly related to the provision of housing and care for homeless people.

GRANT MAKING POLICY

The policy for grant making is the relief of homelessness through charities operating in the field of homelessness.

INVESTMENT POLICY

The Board of Trustees confirm that all investments held by the Charity have been acquired in accordance with the powers available to them. The Board hold investments for the purposes of generating income for charitable expenditure. All of the Charity's assets are available and adequate to fulfil the obligations of the Charity. The Board regularly reviews its policies and procedures on investments.

To provide a high, but realistic, level of income from a balance of pooled funds invested in fixed interest, UK and overseas equities and cash. The portfolio should always maintain an overall relatively low to medium risk profile. The Trustees are averse to capital losses but accept that, particularly where seeking potential capital appreciation or relatively high income, this may involve some risk to capital.

Help the Homeless

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Report of the Trustees (continued)

ACHIEVEMENTS AND PERFORMANCE

The net movement in funds of the charity for the year and the state of the charity's affairs are set out in the financial statements on pages 9 to 16.

Details of gains/ (losses) on the revaluation of the charity's fixed asset investments are shown in the Statement of Financial Activities.

Both the level of operations and the year end financial position were satisfactory.

At the time of writing the Charity has sufficient cash balances to meet any short-term liabilities. With this in mind we held reserves of £1,338,853 (2021: £1,188,666). Our target reserves policy is to produce an annual income of approximately £50,000 in today's terms with growth in excess of inflation.

PUBLIC BENEFIT

The Trustees have, throughout the year, paid due regard to the Charity Commission's guidance on Public Benefit. The charity's activities benefit the public in that any charitable organisation helping the needs of homeless people in the United Kingdom is eligible to apply for a capital expenditure grant and all grants made during the year have been in furtherance of our principal aim which is to be of assistance to homeless people.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees (who are also the Directors for the purpose of Company Law) 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 surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- 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 maintaining 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 Companies Act 2006. 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.

Each of the trustees at the date of approval of this report confirms that:

- So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and

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Report of the Trustees (continued)

- The trustees have taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

FUTURE PLANS

The charity aims to distribute its income in the alleviation of the problems of homelessness. The Trustees seek to make grants to the most needy projects in this field and, in order to effect this aim, to maximise its investment income.

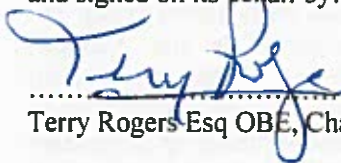
AUDITORS

Our auditors, Mazars LLP have signified their willingness to continue in office and a resolution proposing their re-appointment will be voted on at the annual general meeting.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 24 10 82

and signed on its behalf by:



.....
Terry Rogers Esq OBE, Chairman

Independent auditor's report to the members of

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Opinion

We have audited the financial statements of Help the Homeless (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we

Independent auditor's report to the members of

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identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its activities, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation, non-compliance with implementation of government support schemes relating to COVID-19.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Companies Act 2006 and the Charities Statement of Recommended Practice.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to income recognition and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

Independent auditor's report to the members of

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There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed:



Nicola Wakefield (Oct 8, 2022 12:24 GMT+1)

Nicola Wakefield (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

6 Sutton Plaza, Sutton Court Road, Sutton, Surrey, SM1 4FS

Dated: 28-Oct-2022

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Statement of financial activities For the year ended 31 March 2022

	Notes	Unrestricted funds	Total funds 2022	Total funds 2021
		£	£	£
Income				
Donations and legacies	2	124,332	124,332	31,930
Investment income	3	40,308	40,308	32,785
Total income		<u>164,640</u>	<u>164,640</u>	<u>64,715</u>
Expenditure				
Cost of raising funds				
Fundraising		615	615	590
Investment management fees		8,755	8,755	8,400
Charitable activities				
Grant making to organisations providing support to the homeless	4	73,533	73,533	75,817
Total expenditure		<u>82,903</u>	<u>82,903</u>	<u>84,807</u>
Net income/(expenditure)		<u>81,737</u>	<u>81,737</u>	<u>(20,092)</u>
Net gains on investments	10	68,450	68,450	139,587
Net movement in funds for the year		<u>150,187</u>	<u>150,187</u>	<u>119,495</u>
Unrestricted general fund balances at 1 April		<u>1,188,666</u>	<u>1,188,666</u>	<u>1,069,171</u>
Unrestricted general fund balances at 31 March		<u><u>1,338,853</u></u>	<u><u>1,338,853</u></u>	<u><u>1,188,666</u></u>

The charity's income and expenditure all relate to continuing operations. The charity has no recognised gains or losses other than the net movement in funds for the year shown above.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 11 to 16 form part of these financial statements.

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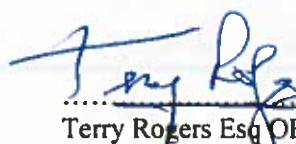
Balance sheet at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Investments	10	1,253,439	1,173,646
Current assets			
Debtors	11	1,907	2,522
Cash at bank and in hand		110,656	56,537
		112,563	59,059
Creditors: Amounts falling due within one year	12	(27,149)	(44,039)
Net current assets		85,414	15,020
Net assets		1,338,853	1,188,666
Funds			
Unrestricted general fund	14	1,338,853	1,188,666

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 11 to 16 form part of these financial statements.

Approved by the Board on 24.10.22
and signed on its behalf by:


Terry Rogers Esq OBE, Chairman


Terence Kenny, Hon. Treasurer

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Notes to the financial statements For the year ended 31 March 2022

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments, and in accordance the Companies Act 2006, the Statement of Recommended Practice Accounting 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) – (Charities SORP (FRS 102)).

Help the Homeless meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources available to fund the activities for the foreseeable future. The Trustees are of the view that the charity remains a going concern.

1.2 Income

All income is recognised where there is entitlement, certainty of receipt, and the amount can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

- a) Voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.
- b) Interest on government securities, dividends on equities and interest on bank deposits are accounted for on an accruals basis.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

1.4 Grants payable

Grants payable are payments made in furtherance of the charitable objectives of the charity. Grants are recognised upon an obligation being created in accordance with FRS 102.

1.5 Costs of raising funds

The costs of raising funds consist of fundraising and advertising expenditure and also investment management charges.

1.6 Charitable activities

Costs of charitable activities includes grants made and an apportionment of overhead and support costs as shown in note 4.

1.7 Support costs

Support costs have been allocated between charitable activity and governance. Support costs related to charitable activity have been apportioned based on the individual number of grants made in recognition of the administrative burden of awarding, monitoring, and assessing grants.

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Notes to the financial statements

For the year ended 31 March 2022

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit together with trustees' expenses and an apportionment of overhead and support costs.

1.9 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of Help the Homeless and have not been designated for other purposes.

1.10 Investments

Investments are accounted for at market value, any realised or unrealised surplus or deficit being taken to the Statement of Financial Activities.

2 Income

The income is attributed to the principal activity which is the raising of funds for the relief of homelessness through charities operating in this field.

3 Investment income

	2022 £	2021 £
Income from listed investments	40,308	32,785

4 Expenditure

Grant funded	Grant funded activity (note 6) £	Support costs £	Total costs 2022 £	Total costs 2021 £
Charitable activities				
Grant making to organisations providing support to the homeless	49,110	24,423	73,533	75,817

Support costs can be analysed as follows:

	2022 £	2021 £
Administration fee	14,375	14,000
Governance costs (note 5)	8,492	8,526
Other costs	1,556	1,093
	24,423	23,619

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Notes to the financial statements For the year ended 31 March 2022

5 Governance

	2022 £	2021 £
Trustees' expenses	968	258
External audit, accountancy & taxation (see note 7)	7,524	8,268
	<u>8,492</u>	<u>8,526</u>

6 Grants

	2022 £	2021 £
The following grants were made during the year:		
Alabare	-	2,500
All People All Places	-	3,000
Alpha House Calderdale	-	2,500
Big Help Project	-	2,500
Brook Community Church	-	5,000
Centre 63	2,200	-
Elphis Trust, Glasgow	-	2,210
Faith Hope and Enterprise Company Ltd	4,650	-
Free The Way	2,500	-
Freedom Community Alliance	5,000	-
Good Soil Trust	2,000	-
Hope Centre, St Helens	-	2,174
HSP	1,500	-
Independence Initiative	-	2,500
Larne Community Care	-	1,250
Law Leisure & Learning	-	(109)
Macari Foundation	(2,500)	2,500
Moses Project	-	2,500
New Start Oban	-	(1,000)
Nomad Opening Doors	5,000	-
Old Hall People's Partnership	2,220	-
Open Hands	2,500	-
Pathways for all People	-	1,700
Restore York	-	2,350
Rowan Alba	-	2,500
Safe & Sound, Dorset	-	1,500
Salisbury Trust for the Homeless	-	2,250
Balance Carried Forward	25,070	37,825

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Notes to the financial statements For the year ended 31 March 2022

Balance Brought Forward	25,070	37,825
Save the Family Ltd, Chester	-	(53)
SHAPE, Birmingham	-	2,020
Shiloh Rotherham	2,040	-
Street Soccer NI	2,500	-
St. Anne's Hostel	2,500	-
The Dockland Settlement	-	250
The Forge Project	5,000	-
The Hope Hub	2,000	-
The Nehemiah Project	5,000	-
The Porch	-	3,750
Treasures Foundation	-	3,000
Trinity Winchester	5,000	-
Vineyard Community Centre	-	2,500
Walk Ministries	-	2,500
Woking Community Furniture Project	-	406
	<u>49,110</u>	<u>52,198</u>

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Notes to the financial statements For the year ended 31 March 2022

7 Net income/(expenditure) for the year

	2022 £	2021 £
Net income/(expenditure) for the year is stated after charging:		
Auditors' remuneration:		
Audit fee	4,090	3,771
Accounts preparation	3,434	3,177
Corporation tax computation	-	1,320
Management fees payable to the Secretary	14,375	14,000

8 Trustees

None of the trustees had a beneficial interest in any contract or arrangement to which the charity was a party during the year. No trustee received any remuneration.

Expenses

During the year 3 trustees (2021: 1) were reimbursed expenses of £895 (2021: £60) for travel, subsistence and entertaining.

9 Taxation

The charity is a registered charity under Section 505 of the Income and Corporation Taxes Act 1988, and no liability to corporation tax arose during the year.

10 Investments

	Listed £	Fixed Interest £	Total £	Cost £
At 1 April 2021	1,173,646	-	1,173,646	956,801
Additions	96,766	-	96,766	96,766
Disposals	(85,423)	-	(85,423)	(82,284)
Increase in value during the year	68,450	-	68,450	-
At 31 March 2022	1,253,439	-	1,253,439	971,282

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Notes to the financial statements For the year ended 31 March 2022

11 Debtors

	2022 £	2021 £
Prepayments and accrued incomes	1,907	2,522

12 Creditors: Amounts falling due within one year

	2022 £	2021 £
Grants approved but not paid	17,427	33,754
Accruals and deferred income	9,722	10,285
	27,149	44,039

13 Commitments

There were no commitments as at 31 March 2022 (2021: None).

14 Unrestricted general fund balances

The general fund balances at 31 March 2022 all relate to unrestricted funds for the purposes of the Statement of Recommended Practice Accounting and Reporting by Charities (Charities SORP (FRS 102)).

15 Related parties

The Secretary has performed the administration and bookkeeping on behalf of Help the Homeless for a fee as per note 7 above. All transactions are performed at arms length.

Income and expenditure account
For the year ended 31 March 2022

	2022 £	2021 £
Income		
Donations and legacies	124,332	31,930
Investment income	40,308	32,785
Total income	<u>164,640</u>	<u>64,715</u>
Expenditure		
Advertising and publicity	615	590
Investment management costs	8,755	8,400
Administration fee	14,375	14,000
Audit, accountancy & taxation fees	7,524	8,268
Trustees' expenses	968	258
Legal fees	-	-
Sundry	1,556	1,093
	<u>33,793</u>	<u>32,609</u>
Grants	49,110	52,198
Total expenditure	<u>82,903</u>	<u>84,807</u>
Net (losses)/gains on investments:		
(Losses)/gains on sale of investments	(3,345)	1,912
Increase in value of investments	71,795	137,675
Net movement in funds	<u><u>150,187</u></u>	<u><u>119,495</u></u>

HELP THE HOMELESS LIMITED

England & Wales - Charity number 271988

Accounts

Company Registration No. 1238563

Reports & Financial Statements

For the year ended 31 March 2021

Help the Homeless

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Help the Homeless

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Charity information

President	The Rt. Rev. and Rt. Hon. Rowan Williams
Trustees	Francis J Bergin Esq BA, FCIS, FSCA (Chairman) Peter Fullerton Esq MA (Cantab), JD (Hon. Treasurer) Stuart Holmes MVO Terry Rogers Esq OBE (Vice Chairman) Susan Conrad Eamon P McGoldrick Terence Kenny (appointed 1 February 2021)
Secretary	Kate Priest
Registered office	88 Gordon Road Shoreham-by-Sea BN43 6WE
Bankers	Barclays Bank PLC Business Banking PO Box 6539 Leicester LE87 2BB
Auditors	Mazars LLP 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS
Investment managers	Charles Stanley & Co 2 Westover Road Bournemouth BH1 2BY

Help the Homeless

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Report of the Trustees

The trustees present their report and the financial statements for the year ended 31 March 2021, which have been prepared in accordance with the Companies Act 2006, Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP 2019 (FRS 102)), issued by the Charity Commission and applicable UK accounting standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Introduction to Help the Homeless

Help the Homeless was founded in 1975 with the principal aim of supporting the care and treatment of the homeless. The reasons for people being homeless vary enormously, but may include ill-health, those who are discharged offenders, drug and drink addicts or those who experience other adverse circumstances. Homelessness is not just about the people that the public sees and thinks about – principally “rough sleepers” living on the streets – but the whole range of people who lack a home.

We support financially hostels, drop-in centres and the like with grants of up to £5,000 and, occasionally, larger amounts, especially to those organisations who seek to prepare people to take their place once more in society by becoming less dependent on charitable or State funding.

Governing Document

The charity is a charitable company limited by guarantee and is governed by its memorandum and articles of association. It is registered as a charity with the Charity Commission.

Appointment of Trustees

Trustees are appointed by the Board and serve for three years after which they are eligible for re-appointment. In the case of all appointments the Board looks at the skills needed within the Board, together with the personal competence and local availability of prospective Trustees.

Trustees

The trustees set out below have held office during the whole or part of the period from 1 April 2020 to the date of this report.

Francis J Bergin (Chairman)
Peter Fullerton (Hon. Treasurer)
Stuart Holmes
Terry Rogers (Vice Chairman)
Susan Conrad
Eamon P McGoldrick
Terence Kenny

Trustees' induction and training

The induction process for any newly appointed Trustees comprises an initial meeting with the Chairman, followed by a meeting with all existing Trustees. Upon appointment they receive copies of the last two years' annual report and accounts, copies of the Board Minutes for the preceding two years together with a copy of the charity's Memorandum and Articles of Association. They are also briefed by the charity's Secretary.

Report of the Trustees (continued)

Organisation

The Trustees approve all grants throughout the year and meet quarterly. The day to day administration of the charity, including the processing of grant applications, is carried out by the Secretary.

The charity is a member of the Association of Charitable Foundations.

Related parties

Details of related parties are given in note 15 to the financial statements.

Risk management

Major risks facing the charity are regularly considered and appropriate procedures are in place to mitigate the exposure to these risks.

The Trustees have considered the impact of the withdrawal of the United Kingdom from the European Union (Brexit). The Trustees are monitoring events and their potential impact on the Charity, however at this stage Brexit is not expected to have a significant impact on the Charity.

The scale and spread of Covid-19 (Coronavirus) virus worldwide, and the actions taken by the governments affected, caused disruption to almost all sectors and financial markets, and as a result there was a dramatic downturn in global markets in March 2020. The investment strategy being followed protected the asset value well during the downturn in markets as the pandemic took hold early in 2020 and has benefited from the subsequent recovery.

OBJECTIVES AND ACTIVITIES

The charitable objectives, for which Help the Homeless is incorporated, are as set out in the Memorandum and Articles of Association. These continue to be the raising and distribution of funds for the relief of homelessness through charities operating in this field, in particular making grants of up to £5,000 and, occasionally larger grants, to voluntary organisations for items of capital expenditure directly related to the provision of housing for homeless people.

GRANT MAKING POLICY

The policy for grant making is the relief of homelessness through charities operating in the field of homelessness.

INVESTMENT POLICY

The Board of Trustees confirm that all investments held by the Charity have been acquired in accordance with the powers available to them. The Board hold investments for the purposes of generating income for charitable expenditure. All of the Charity's assets are available and adequate to fulfil the obligations of the Charity. The Board regularly reviews its policies and procedures on investments.

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Report of the Trustees (continued)

To provide a high, but realistic, level of income from a balance of pooled funds invested in fixed interest, UK and overseas equities and cash. The portfolio should always maintain an overall relatively low to medium risk profile. The Trustees are averse to capital losses but accept that, particularly where seeking potential capital appreciation or relatively high income, this may involve some risk to capital.

ACHIEVEMENTS AND PERFORMANCE

The net movement in funds of the charity for the year and the state of the charity's affairs are set out in the financial statements on pages 9 to 16.

Details of gains/ (losses) on the revaluation of the charity's fixed asset investments are shown in the Statement of Financial Activities.

Both the level of operations and the year end financial position were satisfactory.

At the time of writing the Charity has sufficient cash balances to meet any short-term liabilities. With this in mind we held reserves of £1,188,666 (2020: £1,069,171 restated). Our target reserves policy is to produce an annual income of approximately £50,000 in today's terms with growth in excess of inflation.

PUBLIC BENEFIT

The Trustees have, throughout the year, paid due regard to the Charity Commission's guidance on Public Benefit. The charity's activities benefit the public in that any charitable organisation helping the needs of homeless people in the United Kingdom is eligible to apply for a capital expenditure grant and all grants made during the year have been in furtherance of our principal aim which is to be of assistance to homeless people.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees (who are also the Directors for the purpose of Company Law) 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 surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- 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 maintaining 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 Companies Act 2006. 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.

Each of the trustees at the date of approval of this report confirms that:

1. So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and

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Report of the Trustees (continued)

2. The trustees have taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

FUTURE PLANS

The charity aims to distribute its income in the alleviation of the problems of homelessness. The trustees seek to make grants to the most needy projects in this field and, in order to effect this aim, to maximise its investment income.

AUDITORS

Our auditors, Mazars LLP have signified their willingness to continue in office and a resolution proposing their re-appointment will be voted on at the annual general meeting.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 14/10/2024
and signed on its behalf by:

.....
Francis J Bergin, Chairman

Independent auditor's report to the members of

Help the Homeless

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Opinion

We have audited the financial statements of Help the Homeless (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we

Independent auditor's report to the members of

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identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud. '

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial

Independent auditor's report to the members of

Help the Homeless

(Limited by Guarantee No. 1238563)

(Registered Charity No. 271988)

Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed:

N.J. Wakefield

Nicola Wakefield (Oct 22, 2021 18:32 GMT+1)

Nicola Wakefield (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

6 Sutton Plaza, Sutton Court Road, Sutton, Surrey, SM1 4FS

Dated: 22-Oct-2021

Help the Homeless

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Statement of financial activities For the year ended 31 March 2021

	Notes	Unrestricted funds £	Total funds 2021 £	Total funds 2020 (Restated) £
Income				
Donations and legacies	2	31,930	31,930	45,050
Investment income	3	32,785	32,785	47,041
Total income		<u>64,715</u>	<u>64,715</u>	<u>92,091</u>
Expenditure				
Cost of raising funds				
Fundraising		590	590	1,165
Investment management fees		8,400	8,400	8,907
Charitable activities				
Grant making to organisations providing support to the homeless	4	75,817	75,817	106,848
Total expenditure		<u>84,807</u>	<u>84,807</u>	<u>116,920</u>
Net (expenditure)		(20,092)	(20,092)	(24,829)
Net gains/(losses) on investments	10	139,587	139,587	(197,502)
Net movement in funds for the year		<u>119,495</u>	<u>119,495</u>	<u>(222,331)</u>
Unrestricted general fund balances at 1 April (as previously stated)		1,060,671	1,060,671	1,291,502
Prior year adjustment	16	8,500	8,500	-
Unrestricted general fund balances at 1 April (as restated)		<u>1,069,171</u>	<u>1,069,171</u>	<u>1,291,502</u>
Unrestricted general fund balances at 31 March		<u>1,188,666</u>	<u>1,188,666</u>	<u>1,069,171</u>

The charity's income and expenditure all relate to continuing operations. The charity has no recognised gains or losses other than the net movement in funds for the year shown above.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 11 to 16 form part of these financial statements.

Help the Homeless

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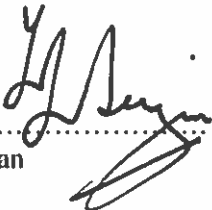
Balance sheet at 31 March 2021

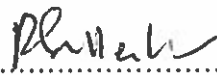
		2021	2020
	Notes	£	(Restated) £
Fixed assets			
Investments	10	<u>1,173,646</u>	<u>1,001,267</u>
Current assets			
Debtors	11	2,522	8,500
Cash at bank and in hand		<u>56,537</u>	<u>104,598</u>
		59,059	113,098
Creditors: Amounts falling due within one year	12	<u>(44,039)</u>	<u>(45,194)</u>
Net current assets		<u>15,020</u>	<u>67,904</u>
Net assets		<u><u>1,188,666</u></u>	<u><u>1,069,171</u></u>
Funds			
Unrestricted general fund	14	<u><u>1,188,666</u></u>	<u><u>1,069,171</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 11 to 16 form part of these financial statements.

Approved by the Board on 12/10/2021
and signed on its behalf by:


.....
Francis J Bergin, Chairman


.....
Peter Fullerton, Hon. Treasurer

Help the Homeless

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Notes to the financial statements For the year ended 31 March 2020

1 Accounting policies

11.10 Basis of accounting

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments, and in accordance the Companies Act 2006, the Statement of Recommended Practice Accounting 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) – (Charities SORP (FRS 102)).

Help the Homeless meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources available to fund the activities for the foreseeable future. The Trustees are of the view that the charity remains a going concern.

1.2 Income

All income is recognised where there is entitlement, certainty of receipt, and the amount can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

- a) Voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.
- b) Interest on government securities, dividends on equities and interest on bank deposits are accounted for on an accruals basis.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

1.4 Grants payable

Grants payable are payments made in furtherance of the charitable objectives of the charity. Grants are recognised upon an obligation being created in accordance with FRS 102.

1.5 Costs of raising funds

The costs of raising funds consist of fundraising and advertising expenditure and also investment management charges.

1.6 Charitable activities

Costs of charitable activities includes grants made and an apportionment of overhead and support costs as shown in note 4.

11.10 Support costs

Support costs have been allocated between charitable activity and governance. Support costs related to charitable activity have been apportioned based on the individual number of grants made in recognition of the administrative burden of awarding, monitoring, and assessing grants.

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Notes to the financial statements For the year ended 31 March 2020

11.10 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit together with trustees' expenses and an apportionment of overhead and support costs.

1.9 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of Help the Homeless and have not been designated for other purposes.

1.10 Investments

Investments are accounted for at market value, any realised or unrealised surplus or deficit being taken to the Statement of Financial Activities.

2 Income

The income is attributed to the principal activity which is the raising of funds for the relief of homelessness through charities operating in this field.

3 Investment income

	2021 £	2020 £
Income from listed investments	32,785	47,041

4 Expenditure

Grant funded	Grant funded activity (note 6) £	Support costs £	Total costs 2021 £	Total costs 2020 £
Charitable activities				
Grant making to organisations providing support to the homeless	52,198	23,619	75,817	106,848

Support costs can be analysed as follows:

	2021 £	2020 £
Administration fee	14,000	17,500
Governance costs (note 5)	8,526	8,299
Other costs	1,093	2,528
	23,619	28,327

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Notes to the financial statements For the year ended 31 March 2020

5 Governance

	2021 £	2020 £
Trustees' expenses	258	1,275
External audit, accountancy & taxation (see note 7)	8,268	6,424
Legal fees	-	600
	<u>8,526</u>	<u>8,299</u>

6 Grants

	2021 £	2020 £
The following grants were made during the year:		
AF&V Launchpad	-	2,500
Alabare	2,500	-
All People All Places	3,000	-
Alpha House Calderdale	2,500	-
Big Help Project	2,500	-
Brook Community Church	5,000	-
Chelmsford Chess	-	2,500
Clock Tower Sanctuary	-	2,500
Coatham House	-	4,000
Cornerstone Supported Housing & Counselling Durham	-	2,500
Crisis	-	2,000
Elphis Trust, Glasgow	2,210	-
East Northants Faith Group	-	3,000
Emmaus Hampshire	-	5,000
Freedom Community Projects, Bolsover	-	3,000
Fresh Start	-	5,000
Handcrafted	-	637
Happy Days Ministries, Halifax	-	2,500
Homeless Support Project, Leigh	-	2,000
Hope 4 Barking & Dagenham	-	1,500
Hope Centre, St Helens	2,174	-
Hope House Essex	-	3,000
Hope House, Chesterfield	-	3,000
Hope Housing, Bradford	-	2,500
Hope Housing, training & Support, Bournemouth	-	4,400
House of Bread, Stafford	-	1,000
Independence Initiative	2,500	-
Balance Carried Forward	22,384	52,537

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Notes to the financial statements For the year ended 31 March 2020

Balance Brought Forward	22,384	52,537
Larne Community Care	1,250	-
Law Leisure & Learning	(109)	1,484
Macari Foundation	2,500	-
Moses Project	2,500	-
New Start Oban	(1,000)	1,000
Northampton Hope Centre	-	2,000
Pathways for all People	1,700	-
Renewed Hope Trust	-	2,000
Restore York	2,350	-
Room at the Inn and the Y project, Warrington	-	3,000
Routes to Roots	-	5,000
Rowan Alba	2,500	-
Rush House, Rotherham	-	1,000
Safe & Sound, Dorset	1,500	-
Salisbury Trust for the Homeless	2,250	-
Save the Family Ltd, Chester	(53)	3,000
SHAPE, Birmingham	2,020	-
Shelter	-	2,000
The Dockland Settlement	250	-
The Porch	3,750	-
Treasures Foundation	3,000	-
Venus	-	2,500
Vineyard Community Centre	2,500	-
Vineyard Compassion, Coleraine	-	3,000
Walk Ministries	2,500	-
Woking Community Furniture Project	406	-
	<u>52,198</u>	<u>78,521</u>

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Notes to the financial statements For the year ended 31 March 2020

7 Net expenditure for the year

	2021 £	2020 £
Net expenditure for the year is stated after charging:		
Auditors' remuneration:		
Audit fee	3,717	3,480
Accounts preparation	3,123	2,924
Corporation tax computation	1,320	-
Management fees payable to the Secretary	14,000	17,500

8 Trustees

None of the trustees had a beneficial interest in any contract or arrangement to which the charity was a party during the year. No trustee received any remuneration.

Expenses

During the year 1 trustee (2020: 2) were reimbursed expenses of £60 (2020: £1,275) for travel, subsistence and entertaining.

9 Taxation

The charity is a registered charity under Section 505 of the Income and Corporation Taxes Act 1988, and no liability to corporation tax arose during the year.

10 Investments

	Listed £	Fixed Interest £	Total £	Cost £
At 1 April 2020	1,001,267	-	1,001,267	1,020,840
Additions	196,254	-	196,254	196,254
Disposals	(163,462)	-	(163,462)	(260,293)
Increase in value during the year	139,587	-	139,587	-
At 31 March 2021	1,173,646	-	1,173,646	956,801

Notes to the financial statements
For the year ended 31 March 2020

11 Debtors

	2021	2020 (Restated)
	£	£
Investment income receivable	-	-
Prepayments and accrued income	2,522	8,500
	<u>2,522</u>	<u>8,500</u>

12 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Grants approved but not paid	33,754	36,637
Accruals and deferred income	10,285	8,557
	<u>44,039</u>	<u>45,194</u>

13 Commitments

There were no commitments as at 31 March 2021 (2020: None).

14 Unrestricted general fund balances

The general fund balances at 31 March 2021 all relate to unrestricted funds for the purposes of the Statement of Recommended Practice Accounting and Reporting by Charities (Charities SORP (FRS 102)).

15 Related parties

The Secretary has performed the administration and bookkeeping on behalf of Help the Homeless for a fee as per note 7 above. All transactions are performed at arms length.

16 Prior year adjustment

During the year income of £8,500 was identified which related to the 2019/20 financial year, and as a result a prior year adjustment was accounted for.

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This is not part of the audited financial statements

**Income and expenditure account
For the year ended 31 March 2021**

	2021	2020
	£	(Restated) £
Income		
Donations and legacies	31,930	45,050
Investment income	32,785	47,041
Total income	<u>64,715</u>	<u>92,091</u>
Expenditure		
Advertising and publicity	590	1,165
Investment management costs	8,400	8,907
Administration fee	14,000	17,500
Audit, accountancy & taxation fees	8,268	6,424
Trustees' expenses	258	1,275
Legal fees	-	600
Sundry	1,093	2,528
	<u>32,609</u>	<u>38,399</u>
Grants	52,198	78,521
Total expenditure	<u>84,807</u>	<u>116,920</u>
Net gains/(losses) on investments:		
Gains(losses) on sale of investments	1,912	(8,541)
Increase/(decrease) in value of investments	137,675	(188,961)
Net movement in funds	<u>119,495</u>	<u>(222,331)</u>