

Registered Charity Number: 1049438

Company number: 03003611

03003611

**Homeless and Rootless at Christmas
(HARC)**

UNAUDITED FINANCIAL STATEMENTS

For the 12 months ended 31 December 2022

Homeless and Rootless at Christmas (HARC)

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**Administrative Information
for the 12 months ended 31 December 2022**

Management Committee

Julie Roberts
Peter Herbert
Jo Lidster
Joan Jones
Jayne Kerr
Mark Smith

Company Secretary

Jo Lidster

Registered office

C/O Sheffield Children's Centre
Shoreham Street
Sheffield
South Yorkshire
S1 4SR

Company Number

03003611

Charity number

1049438

Independent Examiner

Darran Green ACMA

Committee's annual report For the 12 months ended 31 December 2022

The management committee, who are directors of the company and trustees of the charity, submit their annual report and the financial statements for the 12 months ended 31 December 2022.

Structure, governance and management

Homeless and Rootless at Christmas (HARC) was incorporated as a company limited by guarantee on 20 December 1994 and a charity registered with the Charity Commission on 29 September 1995.

All management committee members are members of the company and guarantee to contribute to the assets of the company in the event of it being wound up to such amounts as may be required not exceeding £1.

HARC is run by a voluntary management committee who are elected each year at the Annual General Meeting. Management committee members have no beneficial interest in the company and are not remunerated .

Objects and activities

The objects of the charity are:

- The relief of poverty and sickness and in particular the provision of temporary accommodation and relief for homeless persons in Sheffield.
- The provision of grant aid to other charitable organisations within the area of benefit.

The charity meets the needs of men and women who are homeless, rootless, isolated or lonely over the Christmas and new year period by providing a day centre offering meals, companionship, entertainment, access to services such as hairdressing. The charity also provides support for organisations who offer similar schemes throughout the year.

The management committee has taken due note of the Charity Commission guidance on public benefit.

Achievements and performance

2022 has not been an easy year with the country moving into recession and being in post-pandemic recovery. All of this has meant that donations to the project have decreased markedly. This was most noticeable in the decrease in money collected at Xmas markets and other events. These are always a good opportunity to engage with the public and promote HARC in general, but a lot of time and effort goes into these collections with little in return (apart from cold hands and feet). We are looking at ways to maximise our donations and are always happy to hear from you if you have suggestions. I would like to thank the organisations that give money, clothes and toiletries year after year. Our project manager worked hard as usual to apply for small pots of funding from trusts and charities to help with our running costs. So, donations are declining but costs are increasing very rapidly. The costs of employing staff, buying food and the hire of our new venue of Victoria Hall are all increasing at a level higher than inflation and we already know that the cost of hiring the Lower Hall of Victoria Hall will increase by 20% next year. All of this means that the money that we hold in the bank is decreasing and we are unable to donate any surplus funds to other charities that work with our guests.

Having said all of that 2022 was a very successful project seeing more guests coming into the project than we have seen before. As you will appreciate it is very difficult to actually count the number of people who visit HARC and we usually look at the number of meals we serve. This year we served:
540 breakfasts (compared to 250 in 2022)
870 lunches (compared to 590 in 2022)

Homeless and Rootless at Christmas (HARC)

Committee's annual report (continued) For the 12 months ended 31 December 2022

During the year we were incredibly grateful to receive grant awards of £1,000 from the Queen Victoria and Johnson Memorial Trust, £2,500 from the Talbot Trust, £3,000 from Harry Bottom Trust and £1,000 from the Dennis Alan Yardy Trust.

It is part of HARC's constitution to award financial gifts to other similar homeless charities. Due to the challenging financial conditions the Committee decided the charity wasn't in a position to award any grants during 2022 but would look to do so again as soon as financially possible.

Reserves policy

The charity aims to maintain reserves at a level that covers running costs for 12 months. This equates to approximately £30,000.

The free reserves at the end of the year were £38,549 which equates to approximately 15 months of expenditure.

Exemptions

The directors have taken advantage of the exemptions available to small companies including the audit exemption (see statement on balance sheet).

Directors' responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company, and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Homeless and Rootless at Christmas (HARC)

Committee's annual report (continued) For the 12 months ended 31 December 2022

The directors declare that they have approved the directors' annual report above on 20th September 2023.

Signed on behalf of the directors:

Print name: Dr Jo Lidster

Director

Homeless and Rootless at Christmas (HARC)

Independent Examiner's report on the Financial Statements for the 12 months ended 31 December 2022

I report on the accounts of Homeless and Rootless at Christmas (HARC) for the 12 months ended 31 December 2022 which are set out on pages 6 to 9.

Respective responsibilities of the Trustees and the examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts 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, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep appropriate accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Darran Green

Date: 24 March 2023

**Homeless and Rootless at Christmas (HARC)
Statement of Financial Activities**

	Notes	12 Months to 31 December 2022 Total £	12 Months to 31 December 2021 Total £
Income from:			
Grants		6,500	7,000
Donations		16,969	22,177
Bank interest			
Total income		23,469	29,177

Expenditure on:

Total expenditure		27,255	38,278
Net movement in funds		(3,786)	(9,101)
Total funds brought forward		42,335	51,436
Total funds carried forward		38,549	42,335

Grants to other organisations

2

0

18,641

Food and drink	9,131	5,073
Project Lead Staff Costs	3,298	2,150
Equipment and clothing	328	734
Rent	4,358	5,000
Accommodation		
Room hire		
Project administration and support	7,844	5,709
Travel		
Premises and storage		
Training		
Fundraising costs		231
Insurance	554	484
Postage, stationery and telephone	187	27
Marketing		
Other expenditure	1,527	228
Printing	27	
Accountancy and independent examination		
Committee expenses		
All funds in 2021 and 2022 are unrestricted		

Homeless and Rootless at Christmas (HARC)

Balance Sheet

As at

	Notes	31 December 2022	31 December 2021
Fixed Assets			
Tangible Assets			
Current assets			
Cash at bank and in hand		<u>54,681</u>	<u>49,585</u>
Total current assets		54,681	49,585
Creditors: amounts falling due within one year	4	(16,132)	(7,250)
Net current assets		<u>38,549</u>	<u>42,335</u>
Total assets less current liabilities		38,549	42,335
Creditors: amounts falling due after more than one year			
Total net assets		<u>38,549</u>	<u>42,335</u>
Funds of the Charity			
Unrestricted funds		38,549	42,335
		<u>38,549</u>	<u>42,335</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities 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 small companies' regime.

Approved by the Board on:

Signed on behalf of the board:

Print Name of Director: Dr Jo Lidster

Homeless and Rootless at Christmas (HARC)

Notes to the Accounts for the 12 months ended 31 December 2022

1 Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The financial statements have also taken early adoption of Charities SORP (FRS 102) Bulletin 1.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised as historic cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Income

Income is recognised when the charity has entitlement of funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure & Liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Tangible Fixed Assets

All items of capital expenditure below £500 are written off as incurred.

(e) Fund Accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

2 Grants to other organisations

	As at 31 December 2022	As at 31 December 2021
<u>Grants awarded</u>		
Archer Project	£0	£5,000
Sunday Centre	£0	£2,000
Aspire Community	£0	£2,000
Ben's Centre	£0	£2,000
Humankind	£0	£2,000
Victoria Hall	£0	<u>£5,641</u>
		<u>£18,641</u>

Homeless and Rootless at Christmas {HAR C}

Notes to the Accounts (continued)
for the 12 months ended 31 December 2022

3 Committee Expenses

Committee members did not receive any remuneration and were not reimbursed for any expenses in the year (December 2021: £nil)

4 Creditors: amounts falling due within one year

	As at 31 December 2022	As at 31 December 2021
Accruals	16,132	7,250
	<u>16,132</u>	<u>7,250</u>

5 Related Party Transactions

No

