REGISTERED CHARITY NUMBER: 1185982

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

LWS NIGHTSHELTER CIO

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

LWS NIGHTSHELTER CIO

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

LWS NIGHTSHELTER CIO

REPORT OF THE TRUSTEES
for the year ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

LWS Night Shelter is a charity set up for the public benefit the prevention or relief of poverty, financial hardship and distress amongst homeless people, rough sleepers and the vulnerably housed by provision of a night shelter, and other relevant means to relieve their suffering.

It is an organisation set up in the winter of 2015 to provide food, company and a warm and safe place to sleep to homeless and vulnerably housed people in the Leamington and Warwick area. Following its first few months in operation, the organisation determined that there was a need for its services outside of the winter months and therefore it continues to operate all year round.

In its fifth year it converted from a Community Interest Company to a Charitable Incorporated Organisation (the date of registration at the Charities Commission was 24 October 2019) as a more appropriate structure to provide its service and raise funds.

Significant activities

The railway arch continues to provide a storage solution for LWS Night Shelter as well as an additional volunteering opportunity in terms of sorting donations and controlling stock. It also serves as a venue for LWS Night Shelter's annual "Santa's Grotto" where families and supporters can visit Santa to drop off their Reverse Advent Calendar Donations.

LWS Night Shelter operates at Radford Road Church in Leamington Spa. Radford Road Church had previously hosted the other Leamington Night Shelter which unfortunately had to close during Covid-19. LWS Night Shelter is able to provide its full service from this venue of hot meals on a Friday, Saturday and Sunday evening, overnight stays on Friday and Saturday nights and breakfasts on Saturday and Sunday mornings. This is alongside the provision of its food parcels, toiletries and clothing service. LWS Night Shelter is one of the main hirers of the facilities at Radford Road Church and continues to work collaboratively with the Church to upgrade and improve the facilities, most notably this year replacing the kitchen cooker, maintaining the boiler and updating the outdoor space with the assistance of B&Q.

The combinations of the leased railway arch and being based at Radford Road Church has also allowed LWS Night Shelter to continue providing a laundry facility to its clients too.

Public benefit

Funds raised by LWS Night Shelter primarily go towards the provision of its weekly night shelter and food service, together with providing food parcels, clothing and toiletries to clients. In addition, funds may be used towards other ad hoc support needs of clients, for example transport to medical or court appointments and assisting with furnishing properties when clients are able to move into accommodation.

In addition, LWS Night Shelter has a restricted fund in relation to a new, permanent premises for the organisation to operate from. LWS Night Shelter uses this fund to lease the railway arch and undertake maintenance of the premises it uses as required.

In addition to monetary funds raised and received, LWS Night Shelter receives non-financial donations, mainly in the form of food, clothing and toiletries, from a number of individuals, local organisations and businesses. This enables LWS Night Shelter to keep its core running costs low.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Social investments

LWS Night Shelter does not undertake any social investment.

Grantmaking

LWS Night Shelter does not make grants.

REPORT OF THE TRUSTEES
for the year ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Volunteers

LWS Night Shelter is entirely operated by volunteers and there are no paid members of staff.

Volunteers generally undertake shifts in relation to catering, providing meals and clearing up after meals, food parcels and clothes and toiletry donations. When needed volunteers also assist with deliveries and maintenance activities.

Both directors of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, donations, events and administration matters.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In the period from 1 January 2025 to 31 December 2025, LWS Night Shelter benefited the community in the following ways:

o Fed, sheltered and provided company to 372 different homeless and vulnerably housed people
o Provided 124 different guests with overnight accommodation
o Served 4,759 hot meals to local people in need
o Assisted with signposting clients to more specialised services in the local area and ensured they received medical care where required
o Worked alongside other services, including the local authority to provide local people in need with a secure network of support
o Increased awareness of the homelessness issue in the local area through campaigning and fundraising activities
o Improved community cohesion through the bringing together of different demographics (students, working people, retirees, etc) to volunteer together for a worthwhile cause
o Provided nearly 10,500 hours of volunteer time to support local people in need.

On Christmas Day LWS Night Shelter hosted a sit down Christmas dinner for its clients and provided a full traditional Christmas meal and Christmas presents to clients. It also operated extended opening hours over the festive season and welcomed 71 different guests, 23 of whom needed somewhere safe to sleep.

Fundraising activities

LWS does not undertake any specific fundraising activities, but relies on its reputation and standing in the local community which generates ad-hoc and regular support from individuals and businesses.

In addition to the financial donations it receives, LWS Night Shelter has a permanent donations box located in the Royal Priors Shopping Centre where the public can drop off donations of food, clothing and toiletries.

Each year, LWS Night Shelter runs a Reverse Advent Calendar campaign throughout December. Each day the organisation posts an item on its social media of items it needs and uses most often. By the end of the 24 days participants will have a box full of donations to drop off to LWS Night Shelter to go directly to the vulnerably housed guests. This year LWS Night Shelter received over 102 Reverse Advent Calendar donations.

LWS Night Shelter also runs ad hoc campaigns on its social media when it is in need of a particular item or service, e.g. a new fridge or some electrical works.

2025 also saw the return of Leamington Peace Festival which LWS Night Shelter had a promotional stand at.

Investment performance

LWS does not undertake any investment activities.

Internal and external factors

LWS Night Shelter works in partnership with other local charities who support rough sleepers, the homeless and vulnerably housed communities. It also works collaboratively with the local authority.

REPORT OF THE TRUSTEES
for the year ended 31 December 2025

FINANCIAL REVIEW

Financial position

At the end of the period, LWS Night Shelter held around 12 months' worth of operating costs in its unrestricted funds and is considered to be solvent and able to continue as a going concern.

Principal funding sources

LWS Night Shelter relies principally on donations (financial and non-financial) from individuals, organisations and businesses in the local community.

Investment policy and objectives

LWS does not undertake social investment or any other investment activities.

Reserves policy

LWS Night Shelter aims to hold 3 months' worth of operating costs in its current account at any given time, which equates to approximately £11,000, although there is no formal policy on this.

PRINCIPAL RISKS AND UNCERTAINTIES

LWS Night Shelter's principal risks and uncertainties are:

o Maintaining sufficient volunteer numbers to deliver all aspects of the service.
o Securing sufficient donations (financial and non-financial) to keep delivering the service.

FUTURE PLANS

LWS Night Shelter's future plans are to maintain the service it is currently operating to support the homeless and vulnerably housed in the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is controlled by its governing document (the constitution) and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The two current trustees are the first trustees of the CIO and are appointed for life. Other trustees must be appointed in accordance with the rules set out in the constitution.

Organisational structure

LWS Night Shelter currently has two trustees, who are the first trustees, who take responsibility for day to day running of the organisation and make all strategic and operational decisions.

Both trustees of LWS Night Shelter are volunteers and are supported by a team of around five further volunteers for fundraising, accounting, events and administration matters.

LWS Night Shelter has informal relationships with other organisations in Leamington and Warwick which offer support to homeless people, rough sleepers and the vulnerably housed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185982

Principal address

198 Rugby Road
Leamington Spa
Warwickshire
CV32 6DU

REPORT OF THE TRUSTEES
for the year ended 31 December 2025

Trustees
Ms S L Chapman
Ms S E Rutherford

Independent Examiner
Gregg Olner MPhil BA (Hons) FCA
HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 30 October 2026 and signed on its behalf by:

Ms S L Chapman - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LWS NIGHTSHELTER CIO

Independent examiner's report to the trustees of LWS Nightshelter CIO
I report to the charity trustees on my examination of the accounts of LWS Nightshelter CIO (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gregg Olner MPhil BA (Hons) FCA

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

30 October 2026

LWS NIGHTSHELTER CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**24,717**	**-**	**24,717**	56,102
Investment income	2	**536**	**-**	**536**	655
Total		**25,253**	**-**	**25,253**	56,757
EXPENDITURE ON					
Raising funds		**126**	**-**	**126**	309
Charitable activities					
Cost of provision of shelter		**18,174**	**19,364**	**37,538**	23,961
Other charitable activities		**5,756**	**-**	**5,756**	12,126
Total		**24,056**	**19,364**	**43,420**	36,396
NET INCOME/(EXPENDITURE)		**1,197**	**(19,364)**	**(18,167)**	20,361
RECONCILIATION OF FUNDS					
Total funds brought forward		**130,704**	**25,808**	**156,512**	136,151
TOTAL FUNDS CARRIED FORWARD		**131,901**	**6,444**	**138,345**	156,512

The notes form part of these financial statements

LWS NIGHTSHELTER CIO

BALANCE SHEET
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
CURRENT ASSETS					
Debtors	8	**2,716**	**-**	**2,716**	2,716
Cash at bank		**130,535**	**6,444**	**136,979**	155,146
		133,251	**6,444**	**139,695**	157,862
CREDITORS					
Amounts falling due within one year	9	**(1,350)**	**-**	**(1,350)**	(1,350)
NET CURRENT ASSETS		**131,901**	**6,444**	**138,345**	156,512
TOTAL ASSETS LESS CURRENT LIABILITIES		**131,901**	**6,444**	**138,345**	156,512
NET ASSETS		**131,901**	**6,444**	**138,345**	156,512
FUNDS	11				
Unrestricted funds				**131,901**	130,704
Restricted funds				**6,444**	25,808
TOTAL FUNDS				**138,345**	156,512

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2026 and were signed on its behalf by:

S L Chapman - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Governance costs comprises all costs involving the public accountability of the charity and its compliance with regulation and good practise. These costs include costs related to independent examination and other expenses together with an allocation of support costs.

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

Computer equipment - 20% on cost

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Financial instruments
Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Income Statement.

continued...

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	536	655

3. SUPPORT COSTS

	Governance costs
	£
Other charitable activities	2,030

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56,102	-	56,102
Investment income	655	-	655
Total	56,757	-	56,757
EXPENDITURE ON			
Raising funds	309	-	309
Charitable activities			
Cost of provision of shelter	13,934	10,027	23,961
Other charitable activities	12,126	-	12,126
Total	26,369	10,027	36,396
NET INCOME/(EXPENDITURE)	30,388	(10,027)	20,361
RECONCILIATION OF FUNDS			
Total funds brought forward	100,316	35,835	136,151
TOTAL FUNDS CARRIED FORWARD	130,704	25,808	156,512

continued...

6. AVERAGE NUMBER OF EMPLOYEES

The average monthly number of employees during the year was NIL (2024 - NIL).

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	**600**
DEPRECIATION	
At 1 January 2025 and 31 December 2025	**600**
NET BOOK VALUE	
At 31 December 2025	**-**
At 31 December 2024	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	**2,716**	2,716

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	**1,350**	1,350

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	**11,018**	5,705
Between one and five years	**49,581**	-
	60,599	5,705

continued...

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**130,704**	**1,197**	**131,901**
Restricted funds			
Building	**25,808**	**(19,364)**	**6,444**
TOTAL FUNDS	**156,512**	**(18,167)**	**138,345**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**25,253**	**(24,056)**	**1,197**
Restricted funds			
Building	**-**	**(19,364)**	**(19,364)**
TOTAL FUNDS	**25,253**	**(43,420)**	**(18,167)**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	100,316	30,388	130,704
Restricted fund			
Building	35,835	(10,027)	25,808
TOTAL FUNDS	136,151	20,361	156,512

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	56,757	(26,369)	30,388
Restricted fund			
Building	-	(10,027)	(10,027)
TOTAL FUNDS	56,757	(36,396)	20,361

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	100,316	31,585	131,901
Restricted fund			
Building	35,835	(29,391)	6,444
TOTAL FUNDS	136,151	2,194	138,345

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	82,010	(50,425)	31,585
Restricted fund			
Building	-	(29,391)	(29,391)
TOTAL FUNDS	82,010	(79,816)	2,194

General fund
General funds raised go towards the provision of weekly night shelter and food service, clothes, toiletries and other adhoc support to clients such as transport.

Building fund
The purpose is to raise funds for the new permanent premises for the organisation to operate from.

continued...

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**24,717**	56,102
Investment income		
Deposit account interest	**536**	655
Total incoming resources	**25,253**	56,757
EXPENDITURE		
Raising donations and legacies		
Paypal and Just Giving fees	**126**	309
Charitable activities		
Insurance	**781**	772
Light and heat	**1,772**	2,150
Telephone	**125**	545
Postage and stationery	**283**	102
Advertising	**691**	242
Travelling	**432**	304
Food drink and toiletries	**9,657**	5,428
First aid	**-**	31
Repair and renewals	**1,397**	8,682
Waste services	**1,984**	1,862
Rent	**23,454**	13,137
Sundries	**5**	72
Client items for distribution	**683**	402
	41,264	33,729
Support costs		
Governance costs		
Accountancy fees	**2,030**	2,348
Computer equipment	**-**	10
	2,030	2,358
Total resources expended	**43,420**	36,396
Net (expenditure)/income	**(18,167)**	20,361