FEED UP WARM UP

Trustees' Annual Report and Financial Statements

For the period ended 31 December 2025

Charity registration no:1186381

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number:	1186381
Registered Office:	Our Lady & St Andrews Church 16 Nightingale Road Hitchin SG5 1QS
Trustees:	Richard Andrew Joseph O'Brien Elizabeth Anne Wills Keith Garrell Fiona Tranter
Bankers:	Lloyds 79 High Street Chesham HP5 1BT CAF Bank 25 Kings Hill Avenue West Malling ME19 4JQ
Independent Examiner:	Leadermans St Christopher House 126 Ridge Road Letchworth Garden City SG6 1PT

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Report of the trustees
For the Year Ended 31 December 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 ad Republic or Ireland (FRS 102) (effective 1 January 2029).

OBJECTIVES AND ACTIVITIES

To relieve the needs of homeless persons, or those at risk of homelessness by the provision of drop-in centres providing food, drink, shelter, warmth, replacement clothing, haircuts, access to footcare, companionship, advice, signposting and support.

ACHIEVEMENTS AND PERFORMANCE

Feed Up Warm Up is a North Hertfordshire-based charity supporting individuals who are homeless or at risk of homelessness. The Charity operates two weekly drop-in centres in Hitchin and Stevenage, providing a safe, welcoming environment for anyone in need. Across both locations, the Charity supports an average of 120 guests each week.

At the drop-ins, guests are offered a hot meal, counselling support, free haircuts, access to a food bank, live music, and advice relating to addiction and wellbeing. The Charity also provides informal social connection, conversation, and a warm, friendly atmosphere, which are central to its ethos and approach.

Beyond the drop-in services, the Charity has supported numerous individuals experiencing crisis by arranging short-term hotel stays and assisting guests into temporary and permanent accommodation. Counselling sessions are provided for those who require additional emotional or therapeutic support.

Feed Up Warm Up is funded through donations from members of the public, contributions from local businesses, and small grants from local authorities. The Charity's work is underpinned by a commitment to treating all individuals with dignity, respect, kindness, equality, and inclusion within the local community.

FINANCIAL REVIEW

The Financial results for the year are detailed in the financial statements. During the year ended 31 December 2025, the charity received £90,261 in donations (2024: £88,313) and £15,000 in restricted funds for specific projects relating to food poverty. The charity had a comparable level of activity in 2025 to that of the previous year, with a total of £98,117 being spent on charitable activities (2024: £114,150). Total expenditure for the period was £106,066, a decrease from previous year (2024: £119,781). At the end of the period, the charity held funds of £225,929 of which £10,000 is restricted. Free reserves stand at £215,929, more than 18 months of operating costs at current levels of activity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a deed of trust and operates as an unincorporated association. It was established on 15 November 2019 and is registered with the Charity Commission for England and Wales (Charity Number 1186381). The Charity is led and managed by its

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Trustees, who exercise their duties and powers in accordance with the governing document. No Trustee receives remuneration for their services.

In 2025, the Trustees appointed a Head of Operations and Strategy to provide senior operational leadership, strengthen organisational systems, and support the effective delivery of the Charity's purposes. During the forthcoming period, the Trustees intend to undertake a strategic review to assess the Charity's reach, impact, and future direction. A review of the Charity's current IT provision will also be conducted to identify necessary improvements to infrastructure, data management, and operational efficiency.

To support the continued development and sustainability of the Charity, the Trustees have approved the recruitment of two additional roles in 2026: an Administration and Communications Assistant, and a Guest Support Worker. These appointments will require the Charity to utilise a greater proportion of its reserves in a planned and responsible manner, ensuring the organisation remains financially sustainable while expanding the level of support provided to its beneficiaries.

Statement of Trustees Responsibilities
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

a) Select suitable accounting policies and apply them consistently;
b) Observe the methods and principles in the Charities SORP;
c) Make judgements and accounting estimates that are reasonable and prudent;
d) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporation and financial information included on the CIO's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by

Elizabeth Wills
Date

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Independent Examiner's Report to the Trustees for the year ended 31 December 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

……..
Sandeep Mansukh Shah FCCA
Leadermans
St Christopher House
Ridge Road
Letchworth Garden City
SG6 1PT

Date ……

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Statement of Financial Activities
For the year ended 31 December 2025

	Note	Unrestricted £	Restricted £	**2025 Total £**	2024 Total £
Income and endowments from:					
Donations and legacies	2	90,261	15,000	**105,261**	105,813
Trading activities	3	10,618	-	**10,618**	18,498
Investment income		1,338	-	**1,338**	3
Total income		102,217	15,000	**117,217**	124,314
Expenditure on:					
Raising funds	4	7,949	-	**7,949**	5,631
Charitable activities	5/6/7	90,233	7,884	**98,117**	114,150
Total expenditure		98,182	7,884	**106,066**	119,781
Net income for the year		4,035	7,116	**11,151**	4,533
Transfers between funds		-	-	**-**	-
Net movement in funds		4,035	7,116	**11,151**	4,533
Reconciliation of funds					
Total funds brought forward		211,894	2,884	**214,778**	210,245
Total funds carried forward		215,929	10,000	**225,929**	214,778

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the financial statements.

The notes set out on pages 9 to 16 form part of these accounts.

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Balance Sheet
As at 31 December 2025

	Note	2025 Total £	2024 Total £
Fixed Assets	11	5,959	11,538
Current Assets:			
Debtors	12	10,644	3,577
Cash at bank and in hand		215,023	204,033
		225,667	207,610
Creditors: amounts falling due within one year	13	(5,697)	(4,370)
Net current assets		219,970	203,240
Total assets less current liabilities		225,929	214,778
Net assets	14	225,929	214,778
The funds of the charity			
Restricted income funds	15	10,000	2,884
Unrestricted income funds	15	215,929	211,894
Total Funds		**225,929**	**214,778**

The financial statements were approved and authorised for issue by the Board on

……

Signed on behalf of the Board of Trustees

_____

Signature

_____

Elizabeth Wills

Trustee

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

1. **Accounting Policies**

a) Basis of preparation

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Charities Act 2011. The presentational currency of the financial statements Pound Sterling (£).

The charity is a Charitable Incorporation Organisation (CIO) registered with the Charity Commission. The registered office address is given in the charity information page.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The CIO meets the definition of a public entity under FRS 102

c) Going concern

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. Further details are provided in the Trustees' Report.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is received by way of grants and donations and generated through trading activities. Income is included in full in the Statement of Financial Activities, recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income tax receivable in relation to Gift Aid donations is recognised at the time the relevant income is receivable.

e) Expenditure and allocation of support costs

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising general office costs and other overheads, is apportioned on a basis which is an estimated, based on the proportion of each activity to the total cost of all activities.

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Notes to the financial statements (continued)
For the year ended 31 December 2025

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor, or grant maker. Expenditure which meets these criteria is charged to the fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes and are available for use at the discretion of the Trustees in furtherance of the general objects of the CIO.

Designated funds have been set aside by Trustees from unrestricted funds to be used for particular charitable purposes.

g) Depreciation

Depreciation is provided on all tangible fixed assets of over £100 at rates calculated to write off the cost less estimated residual value on a straight line basis over their estimated useful lives as follows:

Plant & Machinery	4 years
Motor Vehicles	4 years
Computer Equipment	4 years
Leasehold Improvements	10 years

h) Creditors

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

i) Financial Instruments

The CIO has only basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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Notes to the financial statements (continued)
For the year ended 31 December 2025

2. Income from donations and legacies

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Donations	90,261	-	90,261	86,313
Grants	-	15,000	15,000	17,500
	90,261	15,000	105,261	105,813

3. Income from trading activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Fundraising Events	10,618	-	10,618	18,498
	10,618	-	10,618	18,498

4. Expenditure on raising funds

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Advertising & Marketing	2,931	-	2,931	1,518
Event Costs	5,018	-	5,018	433
Other fundraising costs	-	-	-	3,680
	7,949	-	7,949	5,631

5. Costs of charitable activity by fund type

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Provision of support for the homeless	90,233	7,884	98,117	114,150
	90,233	7,884	98,117	114,150

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Notes to the financial statements (continued)

For the year ended 31 December 2025

6. Costs of charitable activity by activity type

	Activities Undertaken Directly	Support Costs	2025 Total	2024 Total
	£	£	£	£
Provision of support to the homeless	33,450	64,667	98,117	97,331
	33,450	64,667	98,117	97,331

7. Analysis of support costs

	Provision of support for the homeless	Provision of support for the homeless
	2025 Total	2024 Total
	£	£
Bank fees	892	302
Consultancy Fees	-	12,240
Admin Support	-	-
Depreciation	6,104	6,824
Volunteer and Trustee expenses	96	279
Office costs	4,022	1,715
Premises costs	-	75
Insurance	1,005	2,863
Equipment & Resources	-	-
Repairs & maintenance	3,886	3,098
Travel Costs	490	4,014
Training	2,842	316
Staff Costs (note 8)	38,965	13,005
Governance Costs	4,048	6,047
Subscriptions	-	258
Sundry expenses	2,317	-
	64,667	51,036

8. Staff Costs

	2025	2024
	£	£
Wages and salaries	38,077	12,500
Pension costs	640	235
Other staff costs	248	270
	38,965	13,005

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Notes to the financial statements (continued)

For the year ended 31 December 2025

9. Net income / (expenditure) for the year

	2025	2024
This is stated after charging	£	£
Accountancy Fees	4,048	5,847
Depreciation	6,104	6,824

10. Comparative Statement of financial activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Income and endowments from:				
Donations and legacies	88,313	17,500	**105,813**	**146,463**
Trading activities	18,498	-	**18,498**	**19,990**
Other Income			**3**	**-**
Total income	**106,814**	**17,500**	**124,314**	**166,453**
Expenditure on:				
Raising funds	5,631	-	**5,631**	12,333
Charitable activities	97,331	16,819	**114,150**	117,103
Total expenditure	**102,962**	**16,819**	**119,781**	129,336
Net income for the year	3,852	681	**4,533**	37,117
Transfers between funds	-	-	**-**	-
Net movement in funds	3,852	681	**4,533**	37,117
Reconciliation of funds				
Total funds brought forward	208,042	2,203	**210,245**	173,128
Total funds carried forward	221,894	2,884	**214,778**	210,245

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Notes to the financial statements (continued)
For the year ended 31 December 2025

11. Fixed Assets

	Motor Vehicles	Plant & Machinery	Computer Equipment	Leasehold Improvements	TOTAL
Cost or valuation					
At 1 January 2025	18,601	10,468	1,327	1,384	31,780
Additions	-	-	525	-	525
At 31 December 2025	**18,601**	**10,468**	**1,852**	**1,384**	**32,305**
Depreciation					
At 1 January 2025	14,225	4,866	1,059	92	20,242
Charge for the year	3,750	1,975	241	138	6,104
At 31 December 2025	17,975	6,841	1,300	230	26,346
Net book value					
At 1 January 2025	4,376	5,602	268	1,292	11,538
At 31 December 2025	626	3,627	552	1,154	5,959

12. Debtors: Amounts falling due within one year

	2025	2024
	£	£
Other debtors	10,000	2,896
Prepayments	644	681
	10,644	3,577

Funds held as Custodian

Volunteers of Feed Up Warm Up started a football team during the year ended 31 December 2022. The monies donated to support the team, and the expenditure relating to the activities of the team, was held within the Feed Up Warm Up accounts. At 31 December 2024, the football team owed Feed Up Warm Up £2,896.

This money was written off during this financial year as a promotional and advertising spend.

13. Creditors falling due within one year

	2025	2024
	£	£
Other creditors	5,697	4,370

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Notes to the financial statements (continued)

For the year ended 31 December 2025

14. Analysis of net assets

Current Year

	Tangible Fixed Assets	Net Current Assets	Total 2025
	£	£	**£**
Restricted Funds	-	10,000	**10,000**
Unrestricted Funds			
- Designated Funds	-	-	**-**
- General Fund	5,959	209,970	**215,929**
	5,959	219,970	**225,929**

Prior year

	Tangible Fixed Assets	Net Current Assets	Total 2024
	£	£	£
Restricted Funds	-	2,884	2,884
Unrestricted Funds			
- Designated Funds	-	5,000	5,000
- General Fund	11,538	195,356	206,894
	11,538	203,240	214,778

15. Movement in funds

Current year

	Balance brought forward at 1 January 2025	Income	Expenditure	Transfers	Balance carried forward at 31 December 2025
	£	£	£	£	£
Restricted Funds	2,884	15,000	(7,884)	-	10,000
Unrestricted Funds					
- General Funds	206,894	102,217	(93,182)	-	215,929
- Designated Funds	5,000	-	(5,000)	-	-
Total Unrestricted Funds	211,894	102,217	(98,182)	-	215,929
Total Funds	**214,778**	**117,217**	**106,066**	**-**	**225,929**

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Notes to the financial statements (continued)

For the year ended 31 December 2025

14. Movement in funds (continued)

Prior year

	Balance brought forward at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance carried forward at 31 December 2024 £
Restricted Funds	2,203	17,500	(16,819)	-	2,884
Unrestricted Funds					
- General Funds	203,042	106,814	(102,962)	-	206,984
- Designated Funds	5,000	-	-	-	5,000
Total Unrestricted Funds	**208,842**	**106,814**	**(102,962)**	**-**	**211,894**
Total Funds	**210,245**	**124,314**	**(119,781)**	**-**	**214,778**

15. Related Parties

No Trustees received any remuneration during the period (2024: £nil).

No Trustees received expenses during the period (2024: £nil paid to Trustees).

During the year ended 31 December 2025 the charity made payments of £0 (2024: £12,240) to Mr Shane Cole in respect of consultancy services supplied to the charity. Mr Cole became an employee of the Charity in July 2024, and resigned in April 2025.