

Charity Registration No. 1009983

Aylesbury Homeless Action Group

Trustees' Report and Accounts

For the year ended

31 March 2024

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Legal and Administrative Details

Trustees	Susan Giles (Chair) Paul Walter (Treasurer) Gill Lawrence Angel Strachan Fiorella Mugari Tim Dixon
Charity number	1009983
Registered address	2 Rickfords Hill Aylesbury HP20 2RX
Independent Examiner	Pippa Evans (FCMA)

Trustees' Report

The trustees have submitted their report and financial statements for the year ended 31 March 2024. The financial statements have been prepared under the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, Governance and Management

The charity is controlled by its governing document, a constitution. The trustees are responsible for the overall governance and oversight of the operational management of the charity. The CEO and Operations Manager are responsible for the day to day running of the charity.

Trustees are recruited having regard to the requirements for any skills needed. References are taken up and DBS checks are made to ensure the suitability of potential new trustees. A list of induction documents has been developed for new trustees. These include copies of relevant policies and links to training courses providing support for their role. Trustee meetings are held every two months.

Objectives

Our charitable objects are to relieve hardship, need and distress amongst those who are homeless, in particular, people of the ages 18 years or over and to educate the public concerning the homeless and inadequately housed.

Aylesbury Homeless Action Group's mission is to work towards reducing homelessness and the impact that homelessness and insecure housing has on both the individual and the wider community. This is achieved through prevention of homelessness, supporting people to access safe, affordable housing, address any underlying issues and motivating them towards independent living.

Our values and behaviours were agreed on collaboratively by trustees, staff, volunteers and clients. They underpin all the work that we undertake.

Our vision is a society where homelessness is eradicated and people are integrated within their local community.

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our activities.

Our values:

- Creative - We challenge thinking and plan new options to deliver the best outcomes.
- Collaborative - We work together to achieve shared goals.
- Integrity - We are honest, realistic and confidential.
- Consistency - We are reliable and maintain high standards.
- Respect - We listen to understand.

Activities and Achievements

Aylesbury Homeless Action Group provides three main services to people living in Aylesbury and the north of Buckinghamshire.

Prevention

The first of these is aimed at preventing homelessness wherever possible. We provide access to free legal advice and provide case management from trained homelessness prevention workers. This service addresses the needs of those people who are at risk of losing their home and would like to avoid that. We deliver this service in partnership with Wycombe Homeless Connection who provide similar services in the south of Buckinghamshire and Hillingdon Law Centre who provide the legal advice.

Support

The second service is for people who are already homeless. It seeks to mitigate against the harm that is caused by homelessness and helps to stabilise their situation. This includes the offer of mental health support, care navigation with health services, provision of targeted emergency accommodation where no other agency has a duty to provide it and the supply of emergency food and clothing. This service addresses the needs of those people who are currently homeless and facing severe inequalities in health and wellbeing.

Securing accommodation and ongoing tenancy support

We support people who are already homeless to secure suitable accommodation. This means making applications to providers of supported accommodation and helping them to apply for social housing. We also help people to secure private rented accommodation through contacts with suitable landlords and through grants to provide deposits and rent in advance where needed. This service is delivered in partnership with Buckinghamshire Council, One YMCA, Riverside Housing, Fairhive Housing, and others and referrals are made to each of them depending on the client's goals and eligibility for their services.

As a person-centred service we believe that it is vital that we are led by the outcomes that our clients are seeking for themselves. It is also important for the charity to maintain a focus on outcomes which are true to our mission. We provide holistic support, assisting clients to work towards quantifiable housing outcomes as well as more personal outcomes and mental health recovery outcomes. This means that the outcomes we track are inherently connected to our core objectives as a charity. The main housing outcomes that people we support are seeking to achieve are to secure temporary accommodation (particularly for those who are currently sleeping rough) and then securing safe, affordable longer-term accommodation for anyone who is homeless.

We had 547 clients contact us for support or advice. This is a 56% increase on the previous year and a huge 156% increase on the numbers seen two years ago.

Whilst Buckinghamshire is often seen as an affluent area some parts of the county (including parts of Aylesbury) fall within the 30% most deprived areas in the UK.

Rental properties are scarce and rents continued to increase whilst the Local Housing Allowance Rates remained frozen at 2020 levels until 2024. This has meant that private rented properties have become increasingly unaffordable for our clients and it is difficult to find suitable quality accommodation. Nevertheless, 32% of clients presenting as homeless were supported into new homes and 30% of those at risk of homelessness were able to save their tenancy or were assisted into alternative housing.

Risk Management

Aylesbury Homeless Action Group has a comprehensive register of risks and mitigating actions which is reviewed at each board meeting. The main risk facing us is managing the current high demand for our services, coupled with heightened competition for grant funding.

Reserves policy and financial position

The trustees revised the reserves policy in May 2023 to state that the reserves should be a minimum of six months projected annual expenditure. A cashflow forecast is reviewed at each board meeting so that the financial position can be actively managed.

Donors and Supporters: We are very grateful for the support that we have received from the following organisations:

Albert Hunt Trust	Local Giving: Magic Little Grants
Aston Chemicals	National Lottery Community Fund
Aylesbury Town Council	Peverel Court Nursing Home
Barratt Charity	Rothschild Foundation
Buckinghamshire Council	Shanly Foundation
Buckinghamshire Council Helping Hands	Shirley Parsons
Buckland Music Under the Stars	Skipton Building Society
Catenian Association	St. Mary's Church, Aylesbury
Catholic Womens League	St. Mary's Church, Long Crendon
The Clare Foundation	St. Nicolas' Church, Nether Winchendon
Good Shepherd Catholic Church	St. Peter's Church, Aylesbury
Granville Street Church	Tesco Community Grants
Heart of Bucks	Thomas Hickman Charity
Henry Floyd School	T S Williams Charitable Fund
Henry Smith charity	William Harding Charity
Holy Trinity Church	Wingrave Methodist Church
Kop Hill Fund	

Independent Examiner's Report

Please see separate document

Statement of Financial Activities

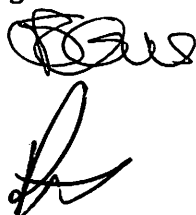
	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Incoming resources	3				
<i>Income and endowments from:</i>					
Donations and legacies		92,542	-	92,542	97,594
Charitable activities		77,355	108,969	186,324	149,330
Other trading activities		2,292	-	2,292	1,285
Investments		2,991	-	2,991	1,666
Total		175,181	108,969	284,149	249,875
Resources expended	6				
<i>Expenditure on:</i>					
Raising funds		26,390	-	26,390	21,184
Charitable activities		155,618	118,099	273,847	240,071
Total		182,008	118,099	300,107	261,254
Net income/(expenditure) before investment gains/(losses)		(6,828)	(9,130)	(15,958)	(11,380)
<i>Net income/(expenditure)</i>		(6,828)	(9,130)	(15,958)	(11,380)
Transfers between funds		-	-	-	-
Other recognised gains/(losses):		-	-	-	-
<i>Net movement in funds</i>		(6,828)	(9,130)	(15,958)	(11,380)
<i>Reconciliation of funds:</i>					
Total funds brought forward		179,651	38,854	218,505	229,885
Total funds carried forward		172,823	29,724	202,547	218,505

Balance Sheet

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets					
Debtors	19		131	131	
Cash at bank and in hand	24	175,115	31,470	206,585	222,369
Total current assets		<u>175,115</u>	<u>31,601</u>	<u>206,715</u>	<u>222,369</u>
Creditors: amounts falling due within one year	20	2,291	1,877	4,168	3,864
Net current assets/(liabilities)		172,823	29,724	202,547	218,505
Total assets less current liabilities		<u>172,823</u>	<u>29,724</u>	<u>202,547</u>	<u>218,505</u>
Creditors: amounts falling due after one year		-	-	-	-
Provisions for liabilities		-	-	-	-
Total net assets or liabilities		<u>172,823</u>	<u>29,724</u>	<u>202,547</u>	<u>218,505</u>
Funds of the Charity					
Restricted income funds			29,724	29,724	38,854
Unrestricted funds		172,823		172,823	179,651
Total funds		<u>172,823</u>	<u>29,724</u>	<u>202,547</u>	<u>218,505</u>

Signed by one or two trustees on behalf of all the trustees

Signature



Date of approval
17/1/25

Notes to the accounts

Note 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Note 2 Accounting policies

Note 2.1 Reconciliation with previous generally accepted accounting practice

Following an increase in income, preparation of accounts has moved from a receipts and payments basis to an accruals basis.

Adjustments to previous accounts

Reconciliation of funds per previous GAAP to funds determined under FRS 102

Financial year to 31 Mar 23	<i>Start of period</i>	<i>End of period</i>
Fund balances as previously stated	229,885	222,369
Adjustments:		
Debtors	0	
Creditors		3,864
Fund balance as restated	229,885	218,505

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

Financial year to 31 Mar 23	<i>End of period</i>
Net income/(expenditure) as previously stated	-7,516
Adjustments:	
Debtors	0
Creditors	3,864
Previous period net income/ (expenditure) as restated	-11,380

Note 2.2 Income

Recognition of income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, when it is more likely than not that the charity will receive the resources and when the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Support costs

The charity has incurred expenditure on support costs.

Note 2.3 Expenditure

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Note 2.4 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The charity does not currently hold any material tangible fixed assets.

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Total funds	Prior year
			£	£
Analysis				
Donations and legacies:				
Donations and gifts	29,464	-	29,464	38,239
Gift Aid	990	-	990	941
Legacies	-	-	-	-
General grants provided by government/other charities (Note 4)	61,838	-	61,838	58,415
Membership subscriptions and sponsorships	-	-	-	-
Donated goods, facilities and services (Note 5)	250	-	250	-
Total	92,542	-	92,542	97,594
Charitable activities:				
Grants for services	73,430	101,934	175,364	149,330
Grants for goods	3,925	7,035	10,960	-
Other	-	-	-	-
Total	77,355	108,969	186,324	149,330
Other trading activities:				
Other	2,292	-	2,292	1,285
Total	2,292	-	2,292	1,285
Income from investments:				
Interest income	2,991	-	2,991	1,666
Total	2,991	-	2,991	1,666
TOTAL INCOME	175,181	108,969	284,149	249,875

Other information:

All income in the prior year was unrestricted except for the following:

Henry Smith Charity £40,000
AVDC Legacy grant £23,290
Heart of Bucks £10,000
The Talent Fund £5,000
Vicar's Relief Fund £3,283
Returned deposits £2,837

Note 4 Analysis of receipts of government grants

This year

AVDC Legacy grant (Buckinghamshire Council)	£23,290
Rough Sleeper Initiative grant (Buckinghamshire Council)	£37,744
Total	£61,034

Last year

AVDC Legacy grant (Buckinghamshire Council)	£23,290
Rough Sleeper Initiative grant (Buckinghamshire Council)	£37,370
Total	£60,660

Note 5 Donated goods

We hold a stock of donated goods, including second-hand sleeping bags and clothes, plus an amount of food, toiletries and homewares. The stock is relatively small and has a very high turnover rate. The estimated value of this year's donated items is £250.

Note 6 Analysis of expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:			£			£
Incurred seeking donations	23,558	-	23,558	19,890	-	19,890
Staging fundraising events	730	-	730	-	-	-
Advertising, marketing, direct mail and publicity	2,102	-	2,102	1,294	-	1,294
Total expenditure on raising funds	26,390	-	26,390	21,184	-	21,184
Expenditure on charitable activities:						
Staff costs	131,441	87,802	219,243	120,371	71,957	192,328
Premises costs	13,380	2,904	16,284	12,720	1,611	14,331
Service costs	10,797	27,393	38,190	11,091	22,321	33,412
Total expenditure on charitable activities	155,618	118,099	273,717	144,182	95,889	240,071
TOTAL EXPENDITURE	182,008	118,099	300,107	165,366	95,889	261,254

Note 9 Support costs

This year

	Raising funds	Housing support	Grand total	Basis of allocation
Support cost	£	£	£	
Office administration, finance & HR	12,839	40,453	53,292	1:3 of Ops Manager cost based on time spent, Office & stationery (1:9 split), Furnishings & IT, Bank fees, Insurance (1:5 split) based on staffing time split
Salaries & related costs	15,804	7,902	23,706	2:1 CEO cost based on time spent
Property rent & other expenses	3,014	15,072	18,087	Rent, Cleaning, Repairs & Maintenance, Utilities, Telephone (1:5 split)
Total	31,658	63,427	95,085	

Last year

	Raising funds	Housing support	Grand total	Basis of allocation
Support cost	£	£	£	
Office administration, finance & HR	11,388	35,746	47,133	1:3 of Ops Manager cost based on time spent, Office & stationery (1:9 split), Furnishings & IT, Bank fees, Insurance (1:5 split) based on staffing time split
Salaries & related costs	14,440	7,220	21,660	2:1 CEO cost based on time spent
Property rent & other expenses	2,641	13,207	15,848	Rent, Cleaning, Repairs & Maintenance, Utilities, Telephone (1:5 split)
Total	28,469	56,172	84,641	

Note 10 Fees for the examination of the accounts

Nothing has been paid for the statutory external scrutiny of the accounts. We would like to extend our heartfelt appreciation to our independent examiner, Pippa Evans, for their invaluable contribution and expertise provided at no cost to the charity.

Note 11 Staff costs

	This year	Last year
	£	£
Salaries and wages	192,579	181,265
Social security costs	41,273	19,545
Pension costs (defined contribution scheme)	5,973	4,474
Total staff costs	<u>239,825</u>	<u>205,285</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was £67,761 (Last year £61,716). The average number of employees during the year was 6.8 (Last year 7.1).

No ex-gratia payments were made to employees this year.

No redundancy payments were made to employees this year.

Note 12 Pension scheme

The total amount of contributions recognised as an expense to the defined contribution pension scheme was £5,973 (Last year £5,275).

The basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds is the same basis as for the staff costs associated with these activities.

Note 13 Grant making

The charity made grants towards the rent in advance, rent deposits and rent arrears of individual clients to the value of £25,117 (Last year £19,904). These are paid from restricted income funds.

Note 19 Debtors

Analysis of debtors	Amounts falling due within one year	
	This year	Last year
Trade creditors	131	0
Total	<u>131</u>	<u>0</u>

Note 20 Creditors

Analysis of creditors Amounts falling due within one year

	This year	Last year
Trade creditors	4,168	3,864
Total	<u>4,168</u>	<u>3,864</u>

Note 24 Cash at bank and in hand

	This year	Last year
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	206,585	222,369
Other	-	-
Total	<u>206,585</u>	<u>222,369</u>

Note 27 Movement of charity funds

Note 27.1 Details of material funds held and movements during the current reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
			£	£	£	£
AVDC Legacy Fund	R	Funds for use on homeless support	-126	23,290	-23,290	-126
Heart of Bucks	R	Funds for use on rent in advance/rent deposit	9,014	-	-8,224	790
Henry Smith Fund	R	Funds for use on specified project	-1,185	40,000	-41,468	-2653
Local Emergency Support	R	Funds for use on rent in advance/rent deposit	9,017	-	-	9,017
National Lottery Community Fund (Cost of Living Fund)	R	Funds for use on specified project	-	19,513	-19,513	-

Rothschild Foundation	R	Funds for use on homelessness prevention project	-784	19,000	-10,429	7,787
Rothschild Foundation	R	Funds for use on rent arrears	11,685	131	9,545	2,270
Shanly Homes	R	Funds for use on specified project	5,734	-	-398	5,336
Talent Fund	R	Funds for use on rent in advance/rent deposit	5,000	-	-1,148	3,852
Vicar's Relief Fund	R	Specific grants for named clients	500	7,035	-6,200	1,335
Other funds	UR	N/A	179,650	175,181	-182,008	172,822
Total Funds			218,505	284,149	302,223	200,432

Note 27.2 Details of material funds held and movements during the previous reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
			£	£	£	£
AVDC Legacy Fund	R	Funds for use on homeless support	-	23,290	-23,416	-126
Buckinghamshire Council	R	Funds for use on rent in advance/rent deposit	7,067	122	-7,189	-
Groundwork UK	R	Funds for use on specified project	580		-580	-
Heart of Bucks	R	Funds for use on rent in advance/rent deposit	-	10,000	-986	9,014
Henry Smith Fund	R	Funds for use on specified project	-	40,000	-41,185	-1,185
Local Emergency Support	R	Funds for use on rent in advance/rent deposit	8,743	2,714	-2,441	9,017
Rothschild Foundation	R	Funds for use on homelessness prevention project	10,020	-	-10,804	-784
Rothschild Foundation	R	Funds for use on rent arrears	17,610	-	-5,925	11,685

Shanly Homes	R	Funds for use on specified project	5,734	-	-	5,734
Talent Fund	R	Funds for use on rent in advance/rent deposit	-	5,000	-	5,000
Vicar's Relief Fund	R	Specific grants for named clients	580	3,283	-3,363	500
Other funds	UR	N/A	179,550	165,465	-165,366	179,649
Total funds			229,885	249,875	-261,254	218,505

Note 28 Transactions with trustees and related parties

No trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.



Section A

Independent Examiner's Report

Report to the trustees

Aylesbury Homeless Action Group

On accounts for the year ended

31 March 2024

**Charity no
(if any)**

1009983

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in 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 examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Management Accountants

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Pippa Evans

Date:

15/01/2025

Name:

Pippa Evans

Relevant professional qualification(s) or body (if any):

FCMA

Address: Baker's Barn, 7 Upper Street, Quainton, Bucks. HP22 4AY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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