

Charity Registration No. 1009983

Aylesbury Homeless Action Group

Trustees' Report and Accounts

For the year ended

31 March 2025

Contents

	Page
Legal and Administrative Details	3
Trustees' Report	4
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the accounts	10-19

Legal and Administrative Details

Trustees	Susan Giles (Chair) Paul Walter (Treasurer) Gill Lawrence (resigned 26/11/24) Angel Strachan Fiorella Mugari Tim Dixon
Charity number	1009983
Registered address	2 Rickfords Hill Aylesbury HP20 2RX
Independent Examiner	PIPPA EVANS

Trustees' Report

The trustees have submitted their report and financial statements for the year ended 31 March 2025. 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. Additionally, we work in partnership with Buckinghamshire Council and other local agencies to support the Rough Sleeper Initiative project.

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.

During 2024 634 clients contacted us for support or advice. This is a 16% increase on the previous year and this ongoing rise in demand presents a significant challenge for everyone at AHAG in terms of managing capacity.

Rental properties remain in short supply and private rents continue to rise. Although Local Housing Allowance Rates increased in April 2024 they have not kept pace with ongoing rent inflation. Despite these challenges, 37% of clients presenting as homeless were successfully supported into new accommodation, while 37% of those at risk of homelessness were able to either sustain their existing tenancy or were helped to secure 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 could not do the work we do without the support of local people and other organisations We are very grateful for the support that we have received from the following:

Albert Hunt Trust	Little Kimble Free Church
Aston Chemicals	Lloyds Bank Foundation
Aston Clinton, Buckland & Drayton	Rectory Fund
Beauchamp Horticultural Society	Rothschild Foundation
Aylesbury Grammar School	Shanly Foundation
Aylesbury Town Council	St. John's Church, Stone
Bierton Scouts	St. Mary's Church, Long Crendon
Buckinghamshire Council	St. Nicholas' Church, Chearsley
Buckinghamshire Council Helping Hands	St. Nicholas' Church, Nether Winchendon
Granville Street Church	Swanbourne Methodist Church
Heart of Bucks	Tesco Community grants
Henry Smith Charity	Thames Valley Police Community Fund
Holy Trinity Church	Thomas Hickman Charity
Kop Hill Charity	William Harding Charity
Leeds Building Society Community Fund	

NAME : PAUL WALTER

POSITION : TREASURER

SIGNATURE : 

DATE : 25/11/25

Independent Examiner's Report

Please see separate document

Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Incoming resources	3				
<i>Income and endowments from:</i>					
Donations and legacies		112,253		112,253	92,542
Charitable activities		80,121	66,640	146,761	186,324
Other trading activities		3,318		3,318	2,292
Interest		3,274		3,274	2,991
Correction to previous year's opening balance			0.1	0.1	
Total		198,967	66,640	265,607	284,149
Resources expended	6				
<i>Expenditure on:</i>					
Raising funds		30,190		30,190	26,390
Charitable activities		174,138	79,725	253,863	273,717
Correction to previous year's opening balance		10			
Total		204,338	79,725	284,063	300,107
Net income/(expenditure) before investment gains/(losses)		(5,371)	(13,084)	(18,456)	(15,958)
Net income/(expenditure)		(5,371)	(13,084)	(18,456)	(15,958)
Transfers between funds					-
Other recognised gains/(losses):					-
Net movement in funds		(5,371)	(13,084)	(18,456)	(15,958)
Reconciliation of funds:					
Total funds brought forward		172,823	29,724	202,547	218,505
Total funds carried forward		167,452	16,640	184,092	202,547

Balance Sheet

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets					
Debtors	19				131
Cash at bank and in hand	24	174,767	16,640	191,407	206,585
Total current assets		174,767	16,640	191,407	206,715
Creditors: amounts falling due within one year	20	7,315		7,315	4,168
Net current assets/(liabilities)		167,452	16,640	184,092	202,547
Total assets less current liabilities		167,452	16,640	184,092	202,547
Creditors: amounts falling due after one year					-
Provisions for liabilities					-
Total net assets or liabilities		167,452	16,640	184,092	202,547
Funds of the Charity					
Restricted income funds			16,640	16,640	29,724
Unrestricted funds		167,452		167,452	172,823
Total funds		167,452	16,640	184,092	202,547

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

Signature



Date of approval

25/11/25 -

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 2.2 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	39,381		39,381	29,464
Gift Aid	872		872	990
Legacies	-		-	-
General grants provided by government/other charities (Note 4)	71,500		71,500	61,838
Membership subscriptions and sponsorships	-		-	-
Donated goods, facilities and services (Note 5)	500		500	250
Total	<u>112,253</u>		<u>112,253</u>	<u>92,542</u>
Charitable activities:				
Grants for services	78,621	64,290	142,911	175,364
Grants for goods	1,500	2,350	3,850	10,960
Other				-
Total	<u>80,121</u>	<u>66,640</u>	<u>146,761</u>	<u>186,324</u>
Other trading activities:				
Other	3,318		3,318	2,292
Total	<u>3,318</u>		<u>3,318</u>	<u>2,292</u>
Income from investments:				
Interest income	3,274		3,274	2,991
Total	<u>3,274</u>		<u>3,274</u>	<u>2,991</u>
TOTAL INCOME	<u>198,967</u>	<u>66,640</u>	<u>265,607</u>	<u>284,149</u>

Other information:

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

Henry Smith Charity £40,000
AVDC Legacy grant £23,290
Vicar's Relief Fund £2,350
Rothschild Foundation £1,000

Note 4 Analysis of receipts of government grants

This year

AVDC Legacy grant (Buckinghamshire Council)	£23,290
Rough Sleeper Initiative grant (Buckinghamshire Council)	£38,121
Total	£61,411

Last year

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

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 £500.

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	28,544		28,544	23,558	-	23,558
Staging fundraising events				730	-	730
Advertising, marketing, direct mail and publicity	1,646		1,646	2,102	-	2,102
Total expenditure on raising funds	30,190		30,190	26,390	-	26,390
Expenditure on charitable activities:						
Staff costs	149,962	68,758	218,719	131,441	87,802	219,243
Premises costs	14,089	1,766	15,856	13,380	2,904	16,284
Service costs	10,087	9,201	19,288	10,797	27,393	38,190
Total expenditure on charitable activities	174,138	79,725	253,863	155,618	118,099	273,717
TOTAL EXPENDITURE	204,329	79,725	284,053	182,008	118,099	300,107

Note 9 Support costs

This year

Support cost	Raising funds £	Housing support £	Grand total £	Basis of allocation
Office administration, finance & HR	13,385	41,482	54,867	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	16,732	8,366	25,009	2:1 CEO cost based on time spent
Property rent & other expenses	3,208	14,337	17,545	Rent, Cleaning, Repairs & Maintenance, Utilities, Telephone (1:5 split)
Total	33,326	64,185	97,511	

Last year

Support cost	Raising funds £	Housing support £	Grand total £	Basis of allocation
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	

Note 10 Fees for the examination of the accounts

Note 11 Staff costs

	This year	Last year £
Salaries and wages	207,776	192,579
Social security costs	32,515	41,273
Pension costs (defined contribution scheme)	6,645	5,973
Total staff costs	<u>246,937</u>	<u>239,825</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 £71,811 (Last year £67,761). The average number of employees during the year was 7.2 (Last year 6.8).

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 £6,645 (Last year £5,973).

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 £7,177 (Last year £25,117). 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	0	131
Total	<u>0</u>	<u>131</u>

Note 20 Creditors

Analysis of creditors	Amounts falling due within one year	
	This year	Last year
Trade creditors	7,315	4,168
Total	<u>7,315</u>	<u>4,168</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	191,407	206,585
Other	-	-
Total	<u>191,407</u>	<u>206,585</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	-	23,290	-23,290	-
Heart of Bucks	R	Funds for use on rent in advance/rent deposit	790		-790	-
Henry Smith Fund	R	Funds for use on specified project	-1,468	40,000	-38,532	-
Local Emergency Support	R	Funds for use on rent in advance/rent deposit	9,017	-	-2,317	6,700
Rothschild Foundation	R	Funds for use on homelessness prevention project	8,591	1,000	-9,591	-

Rothschild Foundation	R	Funds for use on rent arrears	2,270	-	-100	2,170
Shanly Homes	R	Funds for use on specified project	5,336	-	-1,004	4,332
Talent Fund	R	Funds for use on rent in advance/rent deposit	3,852	-	-1,500	2,352
Vicar's Relief Fund	R	Specific grants for named clients	1,335	2,350	-2,600	1,085
Other funds	UR	N/A	172,822	198,967	-204,338	167,451
Total Funds			202,546	265,607	-284,063	184,091

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	-126	23,290	-23,164	-
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	-40,283	-1,468
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	-9,624	8,591
Rothschild Foundation	R	Funds for use on rent arrears	11,685	-	-9,415	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	284,019	-299,977	202,546

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.

Charity Registration No. 1009983

Aylesbury Homeless Action Group

Trustees' Report and Accounts

For the year ended

31 March 2025

Contents

	Page
Legal and Administrative Details	3
Trustees' Report	4
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the accounts	10-19

Legal and Administrative Details

Trustees	Susan Giles (Chair) Paul Walter (Treasurer) Gill Lawrence (resigned 26/11/24) Angel Strachan Fiorella Mugari Tim Dixon
Charity number	1009983
Registered address	2 Rickfords Hill Aylesbury HP20 2RX
Independent Examiner	PIPPA EVANS

Trustees' Report

The trustees have submitted their report and financial statements for the year ended 31 March 2025. 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. Additionally, we work in partnership with Buckinghamshire Council and other local agencies to support the Rough Sleeper Initiative project.

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.

During 2024 634 clients contacted us for support or advice. This is a 16% increase on the previous year and this ongoing rise in demand presents a significant challenge for everyone at AHAG in terms of managing capacity.

Rental properties remain in short supply and private rents continue to rise. Although Local Housing Allowance Rates increased in April 2024 they have not kept pace with ongoing rent inflation. Despite these challenges, 37% of clients presenting as homeless were successfully supported into new accommodation, while 37% of those at risk of homelessness were able to either sustain their existing tenancy or were helped to secure 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 could not do the work we do without the support of local people and other organisations We are very grateful for the support that we have received from the following:

Albert Hunt Trust	Little Kimble Free Church
Aston Chemicals	Lloyds Bank Foundation
Aston Clinton, Buckland & Drayton	Rectory Fund
Beauchamp Horticultural Society	Rothschild Foundation
Aylesbury Grammar School	Shanly Foundation
Aylesbury Town Council	St. John's Church, Stone
Bierton Scouts	St. Mary's Church, Long Crendon
Buckinghamshire Council	St. Nicholas' Church, Chearsley
Buckinghamshire Council Helping Hands	St. Nicholas' Church, Nether Winchendon
Granville Street Church	Swanbourne Methodist Church
Heart of Bucks	Tesco Community grants
Henry Smith Charity	Thames Valley Police Community Fund
Holy Trinity Church	Thomas Hickman Charity
Kop Hill Charity	William Harding Charity
Leeds Building Society Community Fund	

NAME : PAUL WALTER

POSITION : TREASURER

SIGNATURE : 

DATE : 25/11/25

Independent Examiner's Report

Please see separate document

Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Incoming resources	3				
<i>Income and endowments from:</i>					
Donations and legacies		112,253		112,253	92,542
Charitable activities		80,121	66,640	146,761	186,324
Other trading activities		3,318		3,318	2,292
Interest		3,274		3,274	2,991
Correction to previous year's opening balance			0.1	0.1	
Total		198,967	66,640	265,607	284,149
Resources expended	6				
<i>Expenditure on:</i>					
Raising funds		30,190		30,190	26,390
Charitable activities		174,138	79,725	253,863	273,717
Correction to previous year's opening balance		10			
Total		204,338	79,725	284,063	300,107
Net income/(expenditure) before investment gains/(losses)		(5,371)	(13,084)	(18,456)	(15,958)
<i>Net income/(expenditure)</i>		(5,371)	(13,084)	(18,456)	(15,958)
Transfers between funds					-
Other recognised gains/(losses):					-
Net movement in funds		(5,371)	(13,084)	(18,456)	(15,958)
<i>Reconciliation of funds:</i>					
Total funds brought forward		172,823	29,724	202,547	218,505
Total funds carried forward		167,452	16,640	184,092	202,547

Balance Sheet

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets					
Debtors	19				131
Cash at bank and in hand	24	174,767	16,640	191,407	206,585
Total current assets		174,767	16,640	191,407	206,715
Creditors: amounts falling due within one year	20	7,315		7,315	4,168
Net current assets/(liabilities)		167,452	16,640	184,092	202,547
Total assets less current liabilities		167,452	16,640	184,092	202,547
Creditors: amounts falling due after one year					-
Provisions for liabilities					-
Total net assets or liabilities		167,452	16,640	184,092	202,547
Funds of the Charity					
Restricted income funds			16,640	16,640	29,724
Unrestricted funds		167,452		167,452	172,823
Total funds		167,452	16,640	184,092	202,547

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

Signature



Date of approval

25/11/25 -

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 2.2 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	39,381		39,381	29,464
Gift Aid	872		872	990
Legacies	-		-	-
General grants provided by government/other charities (Note 4)	71,500		71,500	61,838
Membership subscriptions and sponsorships	-		-	-
Donated goods, facilities and services (Note 5)	500		500	250
Total	112,253		112,253	92,542
Charitable activities:				
Grants for services	78,621	64,290	142,911	175,364
Grants for goods	1,500	2,350	3,850	10,960
Other				-
Total	80,121	66,640	146,761	186,324
Other trading activities:				
Other	3,318		3,318	2,292
Total	3,318		3,318	2,292
Income from investments:				
Interest income	3,274		3,274	2,991
Total	3,274		3,274	2,991
TOTAL INCOME	198,967	66,640	265,607	284,149

Other information:

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

Henry Smith Charity £40,000
AVDC Legacy grant £23,290
Vicar's Relief Fund £2,350
Rothschild Foundation £1,000

Note 4 Analysis of receipts of government grants

This year

AVDC Legacy grant (Buckinghamshire Council)	£23,290
Rough Sleeper Initiative grant (Buckinghamshire Council)	£38,121
Total	£61,411

Last year

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

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 £500.

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	28,544		28,544	23,558	-	23,558
Staging fundraising events				730	-	730
Advertising, marketing, direct mail and publicity	1,646		1,646	2,102	-	2,102
Total expenditure on raising funds	30,190		30,190	26,390	-	26,390
Expenditure on charitable activities:						
Staff costs	149,962	68,758	218,719	131,441	87,802	219,243
Premises costs	14,089	1,766	15,856	13,380	2,904	16,284
Service costs	10,087	9,201	19,288	10,797	27,393	38,190
Total expenditure on charitable activities	174,138	79,725	253,863	155,618	118,099	273,717
TOTAL EXPENDITURE	204,329	79,725	284,053	182,008	118,099	300,107

Note 9 Support costs

This year

Support cost	Raising funds £	Housing support £	Grand total £	Basis of allocation
Office administration, finance & HR	13,385	41,482	54,867	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	16,732	8,366	25,009	2:1 CEO cost based on time spent
Property rent & other expenses	3,208	14,337	17,545	Rent, Cleaning, Repairs & Maintenance, Utilities, Telephone (1:5 split)
Total	33,326	64,185	97,511	

Last year

Support cost	Raising funds £	Housing support £	Grand total £	Basis of allocation
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	

Note 10 Fees for the examination of the accounts

Note 11 Staff costs

	This year	Last year £
Salaries and wages	207,776	192,579
Social security costs	32,515	41,273
Pension costs (defined contribution scheme)	6,645	5,973
Total staff costs	<u>246,937</u>	<u>239,825</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 £71,811 (Last year £67,761). The average number of employees during the year was 7.2 (Last year 6.8).

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 £6,645 (Last year £5,973).

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 £7,177 (Last year £25,117). 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	0	131
Total	<u>0</u>	<u>131</u>

Note 20 Creditors

Analysis of creditors	Amounts falling due within one year	
	This year	Last year
Trade creditors	7,315	4,168
Total	<u>7,315</u>	<u>4,168</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	191,407	206,585
Other	-	-
Total	<u>191,407</u>	<u>206,585</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	-	23,290	-23,290	-
Heart of Bucks	R	Funds for use on rent in advance/rent deposit	790		-790	-
Henry Smith Fund	R	Funds for use on specified project	-1,468	40,000	-38,532	-
Local Emergency Support	R	Funds for use on rent in advance/rent deposit	9,017	-	-2,317	6,700
Rothschild Foundation	R	Funds for use on homelessness prevention project	8,591	1,000	-9,591	-

Rothschild Foundation	R	Funds for use on rent arrears	2,270	-	-100	2,170
Shanly Homes	R	Funds for use on specified project	5,336	-	-1,004	4,332
Talent Fund	R	Funds for use on rent in advance/rent deposit	3,852	-	-1,500	2,352
Vicar's Relief Fund	R	Specific grants for named clients	1,335	2,350	-2,600	1,085
Other funds	UR	N/A	172,822	198,967	-204,338	167,451
Total Funds			202,546	265,607	-284,063	184,091

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	-126	23,290	-23,164	-
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	-40,283	-1,468
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	-9,624	8,591
Rothschild Foundation	R	Funds for use on rent arrears	11,685	-	-9,415	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	284,019	-299,977	202,546

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

Charity Name
Aylesbury Homeless Action Group

**On accounts for the year
ended**

31 March 2025

**Charity no
(if any)**

1009983

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2025**.

**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:

30/09/2025

Name:

Pippa Evans

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

FCMA

Address: C/O: 2 Rickfords Hill Aylesbury, HP20 2RX

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.

--