

**ACTON HOMELESS CONCERN
(EMMAUS HOUSE AND DAMIEN CENTRE)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Mrs K McDonagh - Chairperson Mrs A M Gray - Treasurer Fr Patrick Adusei Poku Mrs M Foster Ms S Norton Ms N Tracey Ms M Leonard
Charity number	1058819
Company number	03252735
Principal address	Emmaus House 1 Berrymead Gardens Acton London W3 8AA
Registered office	Emmaus House 1 Berrymead Gardens Acton London W3 8AA
Independent examiner	Syon Associates 6 Portland Business Centre Manor House Lane Datchet SL3 9EG
Bankers	Barclays Bank PLC Wembley and Park Royal Branch 36/38 Park Royal Road London NW10 7JA
Solicitors	Stone King 13 Queen Square Bath BA1 2HJ

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND DAMIEN CENTRE)

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ACTON HOMELESS CONCERN (EMMAUS HOUSE AND DAMIEN CENTRE)

TRUSTEES REPORT INCLUDING DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

The accounts will be submitted to the Charity Commission after the AGM on 5th December 2025. The annual report and accounts help to provide timely and regular information on the charity and its funds to help understand the charity's objectives, structure, activities, and achievements and to gain appreciation of the financial transactions during the year and of its funds at the end of the year.

Aims, Objectives and Activities

The Aims of the charity

To offer a programme of basic needs services to homeless, poorly housed, and otherwise disadvantaged people across London and to signpost opportunities for housing and resettlement

To improve accessibility to statutory services – benefits, counselling, and medical services

To source and engage with groups supporting this client group and share good practice

To provide good quality services and continuing value for money to funders and benefactors

The principal objectives of the charity are:

Provide an open-door facility that welcomes people in need without any requirements for payment or the provision of personal information ensuring that anyone can benefit from the charity's services and feel that their privacy is respected and that they are safe.

Early intervention where possible with long-term health problems, for the benefit of both the client and the community at large. By identifying and addressing long-term health problems promptly, both individuals and the wider community benefit through improved health, reduced costs, and enhanced social wellbeing.

Improved access to advice on emergency housing, benefits, drug and alcohol problems by signposting essential advice and support services,

Promote better understanding and acceptance of clients and their problems amongst the local community to create an environment where every individual is valued and supported.

Public Benefit

Acton Homeless Concern has been offering services to homeless and impoverished people in West London since 1989. All our charitable activities are undertaken in line with Charity Commission guidelines for the benefit of the public good.

Activities are undertaken for the benefit of the homeless, poorly housed and anyone suffering the effects of poverty. The charity's objectives are based on local and national strategies for these clients and in response to the objectives of our partners and to input from our clients and users. Trustees endeavour to provide services in line with the charity's mission and aims and always about ensuring public benefit. The problem of homelessness continues to grow despite government and local authority initiatives for its reduction. More people than ever are sleeping rough in London and many of them come to daytime drop in shelters looking for support. Client profile has changed little over the years. While many single individuals are suffering the effects of rough sleeping and the physical and mental consequences of alcohol and drug abuse there are also those who are dealing with poor housing, unemployment, family break up and physical and emotional abuse. An open door, everyone welcome policy with free services and without any requirement to share personal information helps to encourage acceptance of support and rebuild some level of confidence and trust and enables introduction to the wider services that are available but not always easily accessed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reserves policy

The Trustees regularly undertake a review of the financial activities of the charity to avoid any deficit to stay within budgets which are reviewed annually. Given the vulnerable nature of the charity's clients and their dependence on the services provided it is considered that, ideally, unrestricted reserves should be sufficient to cover one year's charitable activities and support ad hoc projects as and when they arise. Annual costs would currently amount to a minimum £240,000 per annum.

Risk assessment

The Trustees confirm that the major risks to which the charity is exposed have been reviewed and that systems and procedures have been established to identify and respond to risk and to provide a methodology for risk management and its reporting. Major risks are defined as those which have a high likelihood of occurring and would, if they occurred, have a severe impact on operational performance, achievement of aims and objectives or could damage the reputation of the charity. Trustees have established a comprehensive risk policy and register which form a major part of governance and operation. The register is regularly monitored and updated, to identify any new risks, assessing the main risks applicable to the charity and evaluating what action, if any, needs to be taken.

Constitution of the Charity

The charity is incorporated as a company limited by guarantee not having a share capital and is a registered Charity No. 1058819. Each member guarantees to pay during their membership and for one year after membership ceases, a sum not exceeding £1 to the company in the event of a winding up order. Any surplus on winding up is to go to a Charity whose objects are of a similar nature.

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND DAMIEN CENTRE)

TRUSTEES REPORT INCLUDING DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Organisational Structure and Decision Making

The organisation structure of the charity consists of a board of trustees who meet at least eleven times a year, to consider reports from the officers and staff of the charity, to consider and review the charity's activities, general progress, and current financial position. Decisions are made regarding expenditure and reserve levels with regard for these reports Trustees are empowered to delegate their functions to committees, the membership of which must include at least one of their number. The treasurer is responsible for overseeing accounting procedures and reports regularly to the board on cashflow, budgets and general accounting matters.

Responsibility for day-to-day operation is delegated to the charity's management and administration teams who ensure that the charity's aims and objectives are met and that services are delivered in a manner that prioritises client interest and welfare. The Centres Manager is responsible for staff management and the day-to-day operation of services. One trustee undertakes the role of (unpaid) Managing Director to assist with the charity operations. The Chair communicates regularly with the management team and ensures that there is a good line of communication between staff and trustees.

ACHIEVEMENTS AND PLANS FOR FUTURE PERIOD

The following services are provided for our clients from two centres on five days each week from 8 AM to 6 PM

At Emmaus House

Hot lunch at midday **41,000 for year**

Distribution of clothing 3250 **requests for year - 12000 items clothing and 230 household items**

Hot showers and hairdressing facilities 550 **for year (showers not available for part of year)**

Health checks and testing (Regular checks for HIV, Hepatitis C, Diabetes, High Blood pressure) Provided by partners. **250 for year**

Mailbox facility

Exclusive Women's and Children' day once a week **1702 visit for year**

Access to Optician and Dentist on request

Guidance and crisis counselling (provided by staff): **818 for year including 420 Rough Sleepers**

Advice and advocacy on housing issues

Advice on emergency hostel accommodation

Alcohol and drug counselling

Benefits advice and assistance with online application and appeals.

At The Damien Centre

Breakfast and tea, coffee and sandwiches throughout the day

Opportunity to socialise and interact with peers, volunteers and staff.

A safe environment to rest and relax throughout the day.

Advice and referral to Emmaus House services when required.

Alcohol and drug counselling clinic providing access to advice and counselling on an informal basis (provided by partners) 15174 **visit for year (meals and drinks provided)**

Volunteer hours **6906 for year**

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND DAMIEN CENTRE)

TRUSTEES REPORT INCLUDING DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2025

First visits to the centres are usually for food. This continues to be the most relevant service provided by the charity. Everyone who visits sits down to eat. There are between 50 and 60 visits to the Damien Centre each day and 140 hot meals are served at Emmaus House. This can increase to as many as 200 during the winter months. Between 30 and 40 women attend Wednesdays Women's Day each week, often accompanied by their children. Food is provided to eat on the day and to take home for families. Women and children's clothing, household items, toiletries and baby care items and equipment are provided free of any charge. This service is run entirely by volunteers and overseen by a trustee and staff.

Most visitors are distrustful about offers of help and are reluctant to share personal information. The opportunity to "just come in" and be welcomed without any requirement to fill out a form or even give your name is often a relief for people who are, usually, unable to cope with the requirements of what is considered normal day to day life and living. Distribution of clothes on scheduled days and by request in emergency situations is the next most requested service. There is a constant queue of clients wanting to shower and afterwards to dress in clean clothes, during the summer months to feel clean and fresh and in the winter to get warm before heading off to whatever is waiting. Unconditional provision of these basic needs promotes trust in the charity and encourages engagement with other available services.

Future period

We will work to keep the charity at the centre of the community to promote, locally, a positive reaction to clients and their problems. There is already a high level of goodwill and support from our community for the charity's work. However, there is also a perception that homeless and people suffering from mental health and addiction problems offer a level of threat to the public. Clients are seen as a separate community and are marginalized and suffer exclusion and discrimination because of their lifestyles. We will work to ensure that people from all sections of the community benefit from receiving services in a completely non-discriminatory and unconditional environment. We will network closely with leaders of all communities to ensure that our services are advertised as being available to anyone who needs help and support.

Refurbishment of the Emmaus House premises commenced during the year and will continue for the immediate future. The building is visited by an average 150 clients every day and the requirement for repair and renewal is constant. We have secured funding for some of this work and we are looking forward to providing more comfortable and user-friendly surroundings for staff,

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND DAMIEN CENTRE)

TRUSTEES REPORT INCLUDING DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Staff

Day to day operations at the centres are managed and run by a dedicated and hard-working team of staff who are all 100% committed to delivering services to clients. Steered by Ian Breen, our Centres Manager, this small group delivers a holistic programme of services that is beyond anything we could realistically expect from them. Ian, Rose, Carole, Katie, Damien, Nadia, Kim and Flavia, you are our heroes, we could not do this without you. Thank you.

Volunteers

The charity is heavily reliant on its team of volunteers and recognises that we would not run so effectively without the care and commitment they bring to their work with us. They are a joy to work with for everyone and know we are blessed to have them with us. We are looking to employ a new member of staff who will come on board during the summer to assist with recruitment of volunteers and who will provide support for those already on board. Our aim is to make the volunteering experience beneficial and productive for everyone who comes to work with us and to show them how much we appreciate their efforts.

Partnership

We continue to benefit from our partnership with food distribution agencies. The Felix Project City Harvest and provide most of the food that was needed to deliver 60,000 meals during the year. Local businesses provide all the dairy products we need every day, milk, eggs cheese, yogurt and cream. One dedicated volunteer collects unused groceries and household products each night from supermarkets throughout West London and delivers to the centres. A small local baker delivers bread and cakes every week. Local churches, schools, clubs and societies collect food for the charity during the winter months and at Harvest Festival time. Our catering staff ensure that the meals prepared from these many donations are nutritious, filling and culturally appropriate. All food and meals are provided at no charge to our clients. Food that is surplus to daily requirements is distributed by staff for clients to take home. This is a service that is heavily relied on by woman who attend the centre on Wednesdays. It is impossible to calculate the true value of these donations but minimally it is at least £150,000 for this financial year. Our expenditure on food for the year was £1162. Used clothing was donated throughout the year by the local community also bedding and household goods. Toiletries were donated by companies and individuals. One local businessman provided new men's clothing, sleeping bags and toiletries throughout the year, calling regularly to see what was needed and delivering whatever we requested. We have been able to help clients by providing baby equipment and clothes, nappies and other basics for newborn babies and toys and equipment for toddlers and older children.

Partnership – Outreach Services

The charity provides a wide and holistic programme of service for its clients by working with and supporting other organisations in the sector. We could not deliver such comprehensive programme of service without these partnerships.

We work with:

Alcoholics Anonymous

Ealing Rise for drug counselling and rehabilitation – we provide twice weekly clinic facilities at our premises to this partner.

Skylight, Crisis, St Mungo's, and Street Link Outreach for emergency hostel accommodation – we provide weekly clinic facilities to St Mungo's

Nucleus Ealing - support with temporary housing

Ealing and Hounslow Winter Church Shelters (referral of rough sleepers for winter accommodation)

Ealing Homelessness Forum

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TRUSTEES REPORT INCLUDING DIRECTORS REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Health and Wellbeing Services

GPs Homeless Awareness Forum

Clients continue to be seen on an emergency basis by doctors at Brook Green Medical Centre and Crown Street Surgery. Staff encourage clients to register with a GP. We provide information and registration rights provided by Groundswell to ensure they are aware of this right. Using the charity as a temporary address makes the process easier.

South Acton Dental Clinic – scheduled and emergency dental care.

Ophthalmic Clarity – eye tests, prescription glasses and ophthalmic referrals

NHS Find and Treat Mobile Service for screening and treatment of infectious diseases.

NHS outreach clinicians advising on HIV and Hepatitis and delivering Flu and Covid vaccinations.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also the directors of Acton Homeless Concern for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware, there is no relevant information of which the charitable company's Independent Examiner is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Responsibilities and basis of report

The trustees, who are also the directors of Acton Homeless Concern for the purpose of company law, As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

confirm that I am qualified to undertake the examination because I am a member of body listed in section 145 of the 2011 Act, which is one of the listed bodies.

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 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the accounts to be reached.



Temoor Khan
Syon Associates
6 Portland Business Centre
Manor House Lane
Datchet
SL3 9EG

Dated:

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND DAMIEN CENTRE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ACTON HOMELESS CONCERN 31st March 2025

	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	286,566	206,225
Interest Income	4	4,219	2,908
Total income		290,785	209,133
<u>Expenditure on:</u>			
Charitable activities	5	(248,552)	(240,237)
Net (expenditure)/income for the year/ Net movement in funds		42,233	(31,104)
Fund balances on 1 April 2024		498,866	529,970
Fund balances on 31 March 2025		541,099	498,866

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET

			2025	2024
	Notes	£	£	£
Fixed assets				
Tangible assets	9		225,000	225,000
Current assets				
Cash at bank and in hand		328,032		284,091
Creditors: amounts falling due within one year	10	(11,933)		(10,225)
Net current assets			316,099	273,866
Total assets less current liabilities	12		<u>541,099</u>	<u>498,866</u>
Income funds				
Unrestricted funds			541,099	498,866
			<u>541,099</u>	<u>498,866</u>

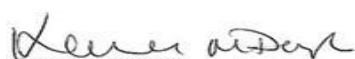
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

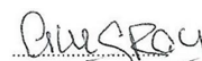
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 5 December 2025.

Company Registration No.0325273



Mrs K McDonagh – Chairperson



Mrs A Gray – Treasure

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Acton Homeless Concern is a private company limited by guarantee incorporated in England and Wales. The registered office is Emmaus House, 1 Berrymead Gardens, Acton, London, W3 8AA. The charitable company meets the definition of a public benefit entity under FRS 102.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts. In making this assertion the trustees have considered the current uncertain economic conditions due to the Coronavirus pandemic. The trustees have not yet seen any adverse impact on the charity however they continue to assess its impact on the going concern basis of accounting. The trustees believe that the charity has a strong asset base which, combined with its cash reserves, will enable it to meet the challenges presented by this virus and to continue with its charitable objectives.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated items have been met, the receipt of economic benefit from the use by the charity of the items probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Donated professional services and donated facilities are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are accounted for in the year in which they are receivable in accordance with the terms of the grant.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Direct Charitable Expenditure

Expenditure which is directly attributable to specific activities has been allocated directly.

Support Costs

The costs of the charity are all allocated directly to the main activities and the charity does not therefore have any material support costs.

Governance Costs

Includes staff time and expenses for time spent in connection with trustees' meetings, plus the cost of accounting and professional fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2%
Leasehold improvements	Lease period
Fixtures and fittings	10%
Computers	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1.8 Cash and cash equivalents.

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Basic financial assets

The charity only has financial assets and 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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

In line with recent changes in pension legislation Acton Homeless Concern has enrolled eligible employees into an auto-enrolment pension scheme. The basic contributions for the scheme are 2.0% of pensionable earnings by the charity and 3% by the employees. Pension costs are charged to the Statement of Financial Activities as incurred.

1.13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and Gifts

	2025	2024
	£	£
Donations and gifts	<u>286,566</u>	<u>206,225</u>
Donations and gifts		
Donations	145,528	118,617
Activities for generating funds	33,237	38,028
Ennismore Charity Trust	80,000	2,200
Government of Ireland: Department of Foreign Affairs	16,175	15,060
Willow Tree Trust	10,000	30,000
The Charity Trust	1,626	2,320
	<u>286,566</u>	<u>206,225</u>

£80,000 was received as restricted funds from Ennismore Charity Trust. £18,000 total fund have been spent and a balance of £62,000 has been carried forward. The trustees of the fund have been informed that works slowed down due to a key worker being ill and also the loss of the hired decorator. The part time volunteer coordinator was employed on 1st August 2024.

4 Investments

	2025	2024
	£	£
Interest receivable	<u>4,219</u>	<u>2,908</u>

5 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Share of support costs (see note 6)	246,352	228,358
Share of governance costs (see note 6)	<u>2,200</u>	<u>2,552</u>
	248,552	230,910

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

	Support costs	Governanc	2025	2024	Basis of allocation
	£	e costs	£	£	
		£			
Staff costs	178,447	-	178,447	175,140	Time spent basis
Staff/volunteers welfare	971	-	971	979	Actual cost
Pensions	3,210	-	3,210	3,166	
Rent, rates, utilities	23,345	-	23,345	20,851	Actual cost
Telephone and email	4,626	-	4,626	4,311	Actual cost
Food and provisions	1,442	-	1,442	1,236	Food used to provide services
Cleaning and laundry	3,307	-	3,307	3,862	Actual cost
Repairs and maintenance	9,773	-	9,773	11,923	Equipment provides services
Insurance	3,288	-	3,288	2,861	Actual cost
Travelling	1,032	-	1,032	959	Volunteer costs
Printing, stationery and postage	1,548	-	1,548	1,214	Actual cost
Sundry expenses	2,257	-	2,257	2,747	Actual cost
Bank charges	408	-	408	345	Actual cost
New Equipment	10,974	-	10,974	8,091	Actual cost
Legal & professional	-	2,200	2,200	2,552	Governance
Software Support	1,243	-	1,243	-	Actual Cost
Function Expenses	481	-	481	-	Actual Cost
	246,352	2,200	248,552	240,237	
Analysed between					
Charitable activities	246,352	2,200	248,552	240,237	

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	8
	<u> </u>	<u> </u>
Employment costs	2025 £	2024 £
Wages and salaries	178,447	175,140
Other pension costs	3,210	3,166
	<u>181,657</u>	<u>178,306</u>

No employees received employee benefits of more than £60,000 in the current or prior year.

9 Tangible fixed assets

	Freehold land and buildings £				Total £
Cost					
At 1 April 2024	225,000	-	-	-	225,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	225,000	-	-	-	225,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 April 2024	-	-	-	-	-
Depreciation charged in the year	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 31 March 2025	225,000	-	0	-	0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	225,000	-	0	-	225,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The property has been valued by the trustees at their estimation of its open market value.

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	0	6,425
Accruals and deferred income	4,125	3,800
Other Creditors	7,808	0
	<u>7,808</u>	<u>10,225</u>

Department of Foreign Affairs and Trade – Emigrant Support Programme

The Department of Foreign Affairs and Trade: The Emigrant Support Programme provided a grant of £16,500.00 for the year from 1 July 24 to 30 June 2025. The charity's financial year end 3 months' grant amounting to £4,125.00 (2024 £3,800.00) has been deferred to align with the funding period and will be utilised in the period to 30 June 2025.

12 Analysis of net assets between funds

	Total	Total
	2025	2024
	£	£
Fund balances at 31 March 2025 are represented by:		
Tangible assets	225,000	225,000
Current assets/(liabilities)	316,099	273,866
	<u>541,099</u>	<u>498,866</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2024- none).