

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
(FORMERLY BYHP (SUPPORTING YOUNG PEOPLE IN HOUSING NEED))

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

Charity Number 1115514

Company Number 05722118

**BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
INDEX**

	Page
General Information	1
Trustees' Report	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Comparative Statement of Financial Activities	13
Notes to the Accounts	14-23

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
(A company limited by guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the year ended 31 March 2025

Trustees: Kath Morris (Resigned 24 October 2024)
Aline Shand
Simon Smith
Mark Petterson
Jane Sarginson
Sarah Austen
Elizabeth Stevens
Justine Cadbury
Julie Briggs (resigned 5 July 2024)

Company registered number: 05722118

Charity registered number: 1115514

Registered office: 2 Chandos Close
Banbury
Oxon
OX16 4TL

Company secretary: Simon Smith

Chief Executive: Linda Slide

Accountants: Hannah Ormston CIPFA ACA
UHY Ross Brooke
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

Bankers: Cafcash Ltd
PO Box 289
West Malling
Kent

Solicitors Brethertons
19 South Bar Street
Banbury
OX16 9AF

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
(A company limited by guarantee)

Trustees' Report
For the year ended 31 March 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) submit their annual report and the financial statements of BYHP (Tackling the Root Causes of Youth Homelessness) (the company) for the year ended 31 March 2025. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised 2015 (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The company is a charitable company limited by guarantee and was set up by a Memorandum of Association. The company is constituted under a Memorandum of Articles and is a registered charity number 1115514. There have been no changes in the objectives since the last annual report.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees and Officers meet at least six times per year, and day to day management of the organisation is delegated to the Chief Executive. The Chief Executive manages the staff team and delegates and oversees staff responsibilities as appropriate.

d. RISK MANAGEMENT

The trustees regularly assess the major risks to which the company is exposed as part of each trustees meeting and regularly between meetings, particularly those related to the operations and finances of the company. The trustees are satisfied that this year systems and procedures are now in place to effectively mitigate exposure to the major risks.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

Trustees' Report (Continued...) For the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

BHYP's mission statement says:

We provide a range of specialist interventions offering support, advice and guidance to young people 13-25 and their families, facing known root causes of youth homelessness. Those that are at risk of NEET (Not in Education, Employment or Training), Family Breakdown or Mental Health and Therapeutic needs, using the following strategic objectives:

- Housing advice and information for those who are either Homeless or facing the prospect of being Homeless.
- Mental Health support, including Counselling and psychotherapy.
- Family Mediation
- Employability and education support.
- Access to foodbank services

The strategic aims of the organisation are:

- To develop a range of services to improve the lives, skills, and opportunities of young people.
- To continue to provide confidential advice, information, and support services.
- Provide a range of mental health and wellbeing services.
- Identify new services to support Young People and react to their ever-changing challenges.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Our main objectives for the year continued to be the prevention of homelessness, response to homelessness risks, and supporting young people to achieve skills for independent living. The core activities we used to achieve and meet our objectives this year has been:

Provision of:

- Advice on homelessness pathways and avoiding the risks of homelessness.
- Family mediation resolving conflict and enabling young people to remain at home.
- Employability services supporting young people to find and maintain employment or re-engage in education.
- Counselling and mental wellbeing services supporting those experiencing poor mental health.
- Counselling for parents of clients, strengthening family relationships and supporting young people's wellbeing.
- CAMHS Outreach Service providing individualised home and community support for complex needs.

c. PROGRAMME RELATED INVESTMENTS

During the year, BYHP has continued to strengthen programme-related investments, building on existing relationships and forming new partnerships to support long-term sustainability. The CEO

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

Trustees' Report (Continued...) For the year ended 31 March 2025

and Head of Client Services have worked to secure ongoing support and to establish future opportunities for collaboration, ensuring resources remain in place to deliver services that prevent youth homelessness and tackle its root causes.

d. VOLUNTEERS

BYHP's work continued to be strengthened by the valuable contribution of volunteers. A team of five placement therapists supported the counselling service, each providing one day a week to deliver essential mental health support to clients. Three volunteers maintained the foodbank, ensuring donations were checked, labelled, and prepared into packages for those in need. Volunteers also played an important role in fundraising, both by supporting activities and helping to organise events.

BYHP is extremely grateful for the dedication, skills, and commitment of its volunteers, whose contribution remains vital to the delivery of services and the wellbeing of our clients.

ACHIEVEMENTS AND PERFORMANCE

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. REVIEW OF ACTIVITIES

During the year under review, BYHP received 458 registrations across its services. Poor mental health continued to be the most common presenting issue, with counselling and wellbeing support together accounting for around 60% of all registrations. The mental health team delivered both face-to-face and virtual sessions, ensuring accessibility and choice for young people and their families.

In addition to individual support, BYHP delivered group work in schools. Due to staff illness and changes within the team, provision was more limited than in previous years. A total of 11 students across two schools took part in structured sessions covering topics such as healthy relationships, resilience, and emotional wellbeing.

The NEET service, established in the previous year, continued to support young people aged 16–25 who are NEET or at risk of becoming NEET. Delivery capacity was strengthened in November 2024 when Michelle Patterson joined the team as the new NEET Key Worker, following Sidra's departure due to long-term illness. Michelle also continued to volunteer one day a week as a counsellor, adding additional value to the service.

Family mediation remained an important part of BYHP's work. Following its successful reintroduction in late 2023, the service continued to provide support to families experiencing conflict, helping to strengthen relationships and enable young people to remain at home where safe to do so.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

Trustees' Report (Continued...) For the year ended 31 March 2025

Staff development remained a priority throughout the year. Dani joined BYHP as a Marketing Apprentice in July 2024, strengthening outreach and engagement. Libby completed her Level 3 Counselling Certificate in June 2023, progressed onto the Level 4 course in September 2023, and began completing placement hours alongside delivering the Wellbeing Service. By July 2025, she is expected to qualify as a therapist. Naomi's mediation training added further capacity to the service, while another placement therapist, having achieved a Master's degree in Counselling Children and Young People, joined BYHP part-time as a counsellor.

Leadership changes also took place during the year. Following the appointment of Linda Slide as CEO in March 2024, responsibilities were reshaped to strengthen the management structure. Emma Phillips was appointed as Head of Client Services, taking on areas previously overseen by the CEO, to ensure service delivery remained robust and well-coordinated. These changes have provided greater resilience within the senior team and supported the smooth continuation of BYHP's work.

BYHP continues to benefit from the support of its Funding Circle, local companies, and nationwide Trusts and Foundations. Their contributions remain vital in enabling the organisation to deliver services that tackle the root causes of youth homelessness.

c. FUNDRAISING ACTIVITIES/INCOME GENERATION

BYHP draws upon a diverse range of income from Trusts, Foundations, company giving, regular donor giving, major donor giving, and public-sector contracts. The events volunteers further support the charity by hosting fundraising activities locally that both raise funds and BYHP's profile.

Any funds raised that are unrestricted are saved as reserves where possible, and BYHP is aiming to complete restoration and maintain its reserves to the desired level within the forthcoming financial year.

Income generated from charitable activities is restricted for the designated activities and is managed separately from funds held in reserves.

BYHP's main funders for 2024-2025 are:

- DCS
- Sports For England
- St James Place
- Thriving Minds
- Garfield Western
- Sanctuary
- Thames Valley Police
- Robert McAlpine
- HSBC
- GWUK
- Pye Settlement
- Banbury Charities
- Fine & Country

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

Trustees' Report (Continued...) For the year ended 31 March 2025

- Clothworkers Foundation
- Oxford Community Foundation
- ESC Lottery
- Mental Wellbeing Oxford Community
- Response
- Oxfordshire Youth

FINANCIAL REVIEW

a. RESERVES POLICY

It is the policy of the charity to maintain sufficient unrestricted reserves to provide for charitable expenditure so that BYHP can continue to meet its objectives for a period of 5 months if all, or most, of its income ceases.

Our policy is to build healthy reserves, and to this end, any operating surplus achieved in any one year is re-invested in the charity and maintaining its service provision for the benefit of young people and their families.

b. REVIEW OF THE YEAR

The charity has negotiated its way through the year, recording an operating surplus of £103,073 (23-24; £26,946 deficit) from an income of £424,008 (23-24; £309,475).

The trustees are grateful to all members of staff for their commitment and resilience during a period of organisational transition, ensuring that the high level of support expected by service users was maintained throughout the year.

c. PLANS FOR THE FUTURE

BYHP will continue to focus on strengthening its fundraising capacity to ensure long-term sustainability. Our Fundraising Officer remains central to this work, maintaining relationships with funders and building a network of contacts for advice, guidance, and ongoing grant opportunities.

During the year we successfully recruited a Marketing Apprentice, who is helping to deliver our strategy of raising the charity's profile and improving communications with our wide range of stakeholders. Over the coming year, we will build on this foundation, further developing our digital and social media presence. This is increasingly important as many funders review public engagement when considering applications.

We have maintained our team of counselling placement therapists and will continue to provide training and support to ensure the service remains strong. Looking ahead, we will review opportunities to expand our volunteer base across different service areas, further increasing capacity to meet growing demand.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

Trustees' Report (Continued...) For the year ended 31 March 2025

GRANT INFORMATION

We want to thank all our principal funding partners for their financial support. The key funding organisations are listed earlier in this report.

MEMBERS' LIABILITY

The Trustees of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

EMPLOYEE INVOLVEMENT AND EMPLOYMENT OF THE DISABLED

Employees continue to meet with their line managers monthly and all staff are consulted on personal needs or operational concerns. In addition, the whole team meets monthly and are encouraged to raise any matters of concern. Staff are supported to raise issues relating to Health and Safety, Health and Wellbeing, Equal Opportunities, and Equity, either in their one-to-one meetings or in team discussions. To further strengthen this, BYHP has introduced an easy-to-use mobile application that enables staff to report Health and Safety issues instantly via their phone.

During the year, BYHP achieved the Level 2 Disability Confident Employer certificate from the Government's Disability Confident service, building on its earlier Level 1 award. The charity is now working towards the Level 3 Leader status, demonstrating its commitment to inclusive and accessible employment practices.

The company continues to maintain a wide range of policies covering all aspects of personnel matters, including:

- Equal Opportunities Policy
- Equality and Diversity Policy
- Sustainability Policy
- Health & Safety Policy
- Menopause & Andropause Policy
- Whistleblowing Policy
- Safeguarding & PREVENT Policy

In accordance with the Equal Opportunities Policy, BYHP has long established fair employment practices in the recruitment, selection, retention, and training of staff. The charity also places a strong emphasis on professional development, with staff supported to undertake training and qualifications that enhance both individual skills and organisational capacity.

PUBLIC BENEFIT

BYHP is based in Banbury and works predominantly with young people and families across the Cherwell district and within a 15-mile radius of the charity's offices. During 2024/25, the charity delivered 1,722 sessions across 7 different activities and services, ranging from counselling and wellbeing support to family mediation, employability programmes, housing advice, and foodbank provision.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

Trustees' Report (Continued...) For the year ended 31 March 2025

In total, 241 individuals engaged in support through BYHP's services this year. This figure reflects those who actively participated, rather than the wider number of referrals received. Many of these young people and families engaged in multiple sessions, with a combined 1,768 attendances recorded across the year.

These activities demonstrate BYHP's commitment to tackling the root causes of youth homelessness by supporting mental health, family stability, employability, and access to essential resources. The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning and reviewing the charity's activities.

Through this work, BYHP helps young people and families to build resilience, improve wellbeing, and move towards more stable and positive futures.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of BYHP (Tackling the Root Causes of Youth Homelessness) for the purposes 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 4th Nov 2025 and signed on their behalf by:


Simon Smith, Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 10 to 23.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 company 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 in order to enable a proper understanding of the accounts to be reached.



Date: 26/11/2025

Hannah Ormston CIPFA ACA
UHY Ross Brooke
Windrush Court
Abingdon Business Park
Abingdon
OX14 1SY

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources from:					
Donations and legacies	2	92,620	201,710	294,330	193,177
Charitable activities	2	-	33,642	33,642	61,448
Other trading activities	3	6,534	550	7,084	6,692
Other incoming resources	4	78,952	10,000	88,952	48,158
Total income		<u>178,106</u>	<u>245,902</u>	<u>424,008</u>	<u>309,475</u>
Expenditure on:					
Raising funds		301	-	301	231
Charitable activities	5/6	171,109	132,880	303,989	330,008
Other expenditure	7	6,245	10,400	16,645	6,182
Total expenditure		<u>177,655</u>	<u>143,280</u>	<u>320,935</u>	<u>336,421</u>
Net income/(expenditure) before transfers		451	102,622	103,073	(26,946)
Unrealised gain on investment		1,957	-	1,957	4,914
Transfers between funds		1,304	(1,304)	-	-
Net movement of funds in year		<u>3,712</u>	<u>101,318</u>	<u>105,030</u>	<u>(22,032)</u>
Reconciliation of funds:					
Total funds brought forward		169,552	40,573	210,125	232,157
Total funds carried forward		<u>173,264</u>	<u>141,891</u>	<u>315,155</u>	<u>210,125</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	10	81,700	11,167
Investments	11	100	100
		<u>81,800</u>	<u>11,267</u>
Current Assets			
Debtors	12	76,656	28,164
Cash at bank		131,422	144,495
St James Place Investment		53,445	51,488
		<u>261,523</u>	<u>224,147</u>
Creditors			
Amounts due within one year	13	28,168	25,289
		<u>233,355</u>	<u>198,858</u>
Net Current Assets			
Total Net Assets	14	<u>315,155</u>	<u>210,125</u>
The Funds of the Charity			
Unrestricted income funds			
-General Funds		173,264	144,552
-Designated fund	15	-	25,000
Restricted income funds	16	141,891	40,573
		<u>315,155</u>	<u>210,125</u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These accounts were approved by the Board of Directors on 25/11/25 and are signed on behalf of the board by:


 Simon Smith, Treasurer

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Cash flows from operating activities:		
Net movement in funds for the reporting period (as per the statement of financial activities)	105,030	(22,032)
Adjustments for:		
(Increase)/decrease in debtors	(48,492)	782
Increase/(decrease) in creditors	2,879	7,339
Depreciation charge	1,662	634
Fixed asset additions	(72,195)	-
Loss on disposal of fixed assets	-	1,661
Net cash provided by (used in) operating activities	(11,116)	(11,616)
Change in cash and cash equivalents in the reporting period	(11,116)	(11,616)
Cash and cash equivalents at the beginning of the reporting period	195,983	207,599
Cash and cash equivalents at the end of the reporting period	184,867	195,983

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources			
Donations and legacies	125,777	67,400	193,177
Charitable activities	-	61,448	61,448
Other trading activities	5,716	976	6,692
Other incoming resources	38,824	9,334	48,158
Total income	<u>170,317</u>	<u>139,158</u>	<u>309,475</u>
Resources expended:			
Raising funds	231	-	231
Charitable activities	178,471	151,537	330,008
Other expenditure	6,182	-	6,182
Total expenditure	<u>184,884</u>	<u>151,537</u>	<u>336,421</u>
Net income/(expenditure) before transfers	(14,567)	(12,379)	(26,946)
Unrealised loss on investment	4,914	-	4,914
Transfers between funds	29,343	(29,343)	-
Net movement of funds in year	<u>19,690</u>	<u>(41,722)</u>	<u>(22,032)</u>
Reconciliation of funds:			
Total funds brought forward	149,862	82,295	232,157
Total funds carried forward	<u>169,552</u>	<u>40,573</u>	<u>210,125</u>

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of Accounting

BYHP constitutes a public benefit as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the Companies Act 2006.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going-concern.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Company Status

BYHP is a company limited by guarantee (incorporated in England and Wales). The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The company was formerly known as BYHP (Supporting Young People in Housing Need)

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objective of the company and which have not been designated for other purposes.

Designated funds are unrestricted funds which are available for general objectives of the company but have been designated by the Trustees for a particular purpose.

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statement.

Investment income, gains and losses are allocated to the appropriate fund.

(d) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Accounting Policies (Continued)

Income tax recoverable in relation to investment income is recognised at the time the investment income is received.

(e) Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

(f) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold property improvements 15 to 30 years straight line

BYHP will capitalise expenditures on fixed assets where the total cost (including any directly attributable costs such as installation, delivery, non-recoverable VAT, etc.) exceeds £5,000.

(g) Investments

Investments in subsidiary undertaking are stated at cost at the balance sheet date. The Statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

(h) Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

(i) Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

(j) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amount payable by the company to the fund in respect of the year.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

2. Voluntary income

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Donations	67,569	11,678	79,247	86,177
Grants	25,051	190,032	215,083	107,000
Service level agreements	-	33,642	33,642	61,448
Voluntary income	<u>92,620</u>	<u>235,352</u>	<u>327,972</u>	<u>254,625</u>

Several service level agreements are still in place working in tandem with our partners in Oxfordshire which help underpin the financial performance of the charity.

3. Activities for raising funds

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Activities for raising funds	<u>6,532</u>	<u>550</u>	<u>7,084</u>	<u>6,692</u>

4. Other income

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Other income	62,032	10,000	72,032	31,238
Rental income	16,920	-	16,920	16,920
Other income	<u>78,952</u>	<u>10,000</u>	<u>88,952</u>	<u>48,158</u>

5. Direct costs

	2025	2024
	£	£
Refreshments	-	97
External supervision	5,800	4,638
Misc staff expenses	474	1,112
Young person costs	710	2,782
Wages and Salaries	226,300	238,987
National Insurance	12,984	14,574
Pension costs	4,445	4,030
	<u>250,713</u>	<u>266,220</u>

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

6. Support costs

	2025	2024
	£	£
Rates	596	1,248
Electricity and Gas	7,328	5,307
Travelling	2,017	3,388
Printing, postage and stationery	42	199
Telephone	4,261	4,977
Membership	1,996	2,255
Premises expenses	8,401	21,279
Staff Training	4,914	5,191
Insurance	3,821	3,502
Accountancy and bookkeeping	8,051	6,661
IT	5,458	4,795
Advertising/Branding	1,410	2,691
Depreciation	1,662	634
Venue hire	3,000	-
Sundry expenses	319	-
Loss on Disposal of assets	-	1,661
	<u>53,276</u>	<u>63,788</u>

7. Other expenditure

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Legal and professional fees	14,462	-	14,462	4,062
Independent examination fee	2,100	-	2,100	2,040
Bank Charges	83	-	83	80
	<u>16,645</u>	<u>-</u>	<u>16,645</u>	<u>6,182</u>

8. Staff Numbers

The average monthly number of employees during the year was:

	2025	2024
	No	No
Management	3	1
Support workers	8	11
	<u>11</u>	<u>12</u>

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9. Staff Costs

	2025	2024
	£	£
Wages and salaries	226,300	238,987
Social security costs	12,984	14,574
Pensions	4,914	4,030
	<u>244,198</u>	<u>257,591</u>

No employee received remuneration amounting to more than £60,000 in either year.

No trustee received any remuneration or expenses.

Fees for professional services provided by the trustees are detailed in note 18.

10. Tangible fixed assets

	Leasehold Property Improvements	Total
	£	£
Cost		
At 1 April 2024	15,585	15,585
Additions	72,195	72,195
Disposals	-	-
At 31 March 2025	<u>87,781</u>	<u>87,781</u>
Depreciation		
At 1 April 2024	4,418	4,418
Charge for the year	1,662	1,662
Eliminated on disposal	-	-
At 31 March 2025	<u>6,081</u>	<u>6,081</u>
Net book value		
At 31 March 2025	<u>81,700</u>	<u>81,700</u>
At 31 March 2024	<u>11,167</u>	<u>11,167</u>

BYHP has been gifted the Youth and Community Centre, the LaunchPad in Grimsbury by Cherwell District Council, on a long lease at zero cost. The value of the lease is unknown.

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11. Fixed asset investments

Market Value	Shares in Programmed Related Investments
At 1 April 2024 and 31 March 2025	<u>£</u>
	<u>100</u>

Subsidiary undertakings

The following were subsidiary undertakings of the company;

Name	Holdings
Cherwell Counselling Centre Ltd- previously BYHP Pantry Limited	<u>100%</u>

The aggregate of the share capital and reserves as at 31 March 2025 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate Share Capital & Reserves	Profit/(loss)
	<u>£</u>	<u>£</u>
Cherwell Counselling Centre Ltd	<u>301</u>	<u>-</u>

12. Debtors

	2025	2024
	£	£
Trade debtors	19,056	19,056
Prepayments and accrued income	57,531	9,108
Other debtors	69	-
	<u>76,656</u>	<u>28,164</u>

13. Creditors – Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	3,902	5,269
Accruals and deferred income	8,921	5,245
Trade creditors	11,341	825
Other creditors	4,004	13,950
	<u>28,168</u>	<u>25,289</u>

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

14. Analysis of Net Assets between Funds

Current year

	Net Current Assets £	2025 Total Assets £
Unrestricted Funds	162,631	173,264
Restricted Funds	70,724	141,891
	<u>233,355</u>	<u>315,155</u>

Previous year

	Net Current Assets £	2024 Total Assets £
Unrestricted Funds	158,285	169,552
Restricted Funds	40,573	40,573
	<u>198,858</u>	<u>210,125</u>

15. Movements on Designated Funds

Previous year

	Balance 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance 31 Mar 2024 £
I Cadbury	-	25,000	-	-	25,000
	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>

Current year

	Balance 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Balance 31 Mar 2025 £
I Cadbury	25,000	-	(25,000)	-	-
	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

16. Movements on Restricted Funds

Previous year

	Balance 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance 31 Mar 2024 £
ESF Big Lottery BBO – Up Oxon	7,343	8,955	(11,013)	(5,285)	-
CAMHS Project	14,976	29,066	(24,126)	(19,916)	-
YPSA	17,542	8,000	(16,115)	(9,427)	-
Education & Employment	27,577	18,427	(24,194)	5,285	27,095
Mental Well Being Project	9,857	59,234	(62,367)	-	6,724
Lenox Hanney (Training -LPS)	5,000	-	(2,655)	-	2,345
BOT	-	15,476	(11,067)	-	4,409
	<u>82,295</u>	<u>139,158</u>	<u>(151,337)</u>	<u>(29,343)</u>	<u>40,573</u>

BYHP (TACKLING THE ROOT CAUSES OF YOUTH HOMELESSNESS)

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Movements on Restricted Funds (continued)

Current year

	Balance 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Balance 31 Mar 2025 £
Education & Employment	27,095	19,551	(15,303)	-	31,342
Mental Well Being Project	6,724	89,337	(66,782)	-	29,278
Lenox Hanney (Training -LPS)	2,345	-	(2,655)	310	-
CAMHS Project	-	25,642	(23,526)	-	2,116
YPSA	-	8,000	(8,000)	-	-
SJP (for Counselling)	-	5,000	(5,000)	-	-
J & C Slide	977	978	(930)	-	1,025
Sports of England	-	15,000	(13,400)	(1,600)	-
Catenian for tents	-	200	(51)	-	149
Oxford Community Foundation	14	-	-	(14)	-
CDC Lottery	-	1,000	-	-	1,000
Clothworkers Foundation	3,418	-	(1,978)	-	1,441
Groundwork UK & Banbury Charities	-	9,000	(4,627)	-	4,373
Fixed asset funds (Banbury Charities)	-	72,195	(1,028)	-	71,167
	<u>40,573</u>	<u>245,903</u>	<u>(143,280)</u>	<u>(1,304)</u>	<u>141,892</u>

A number of restricted funds were received and applied during the year in accordance with donors' intentions. The YPSA project, a four-year funded programme, concluded during the financial year ending March 2025. The SJP counselling grant was a one-year fund that has now been fully spent. The Groundwork UK and Banbury Charities grant was restricted for essential building maintenance; most of the funding has been utilised, with the remaining balance allocated to ongoing improvement works yet to be completed. Other restricted funds, including those supporting Education & Employment and Mental Wellbeing, continue to deliver services for young people across BYHP's core programmes.

The fixed asset fund contains the capitalised assets paid for with the Groundwork UK and Banbury Charities grant.

17. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,445 (2024: £4,030). At the year-end £592 was outstanding (2024: £592).

18. Trustees' expenses

During the year, trustees incurred expenditure on the company's behalf amounting to £nil. (2024: £nil).

19. Related party transactions

During the year Wellers Accountants provided the company accounting services totalling £2,640 (2024: £1,692). The amount outstanding at the end of the year was £150 (2024: £nil). Simon Smith, director and treasurer of the company is a partner in Wellers.