

**Company registration number 07018818 (England and Wales)**

**Charity registration number 1137594 (England and Wales)**

**Charity registration number SC042204 (Scotland)**

**SOLDIERS OFF THE STREET**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

# SOLDIERS OFF THE STREET

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms M E Murray	
	Mr N G Coddington-Fletcher	
	Mr D McDonald	
	Mr B Pearson	(Appointed 23 January 2025)
<b>Country of incorporation</b>	United Kingdom	07018818
	(England and Wales)	
<b>Charity registrations</b>	England and Wales	1137594
	Scotland	SC042204
<b>Registered office</b>	Unit 4	
	Glan Aber Trading Estate	
	Vale Road	
	Rhyl	
	Denbighshire	
	LL13 2PL	
<b>Independent examiner</b>	Andrew Moss BA FCA	
	DSG	
	Castle Chambers	
	43 Castle Street	
	Liverpool	
	L2 9TL	

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# SOLDIERS OFF THE STREET

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# **SOLDIERS OFF THE STREET**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 AUGUST 2025**

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The trustees present their report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)".

Soldiers Off The Street was established in response to the growing number of homeless veterans encountered by the founders while carrying out outreach work. Many of the veterans they met had fallen into homelessness due to relationship breakdowns, health issues, financial difficulties or challenges adjusting to civilian life. After realising that formal support could take months to access, the founders created Soldiers Off The Street to provide immediate, practical assistance to veterans in crisis.

The charity began by offering food, clothing and emergency support directly on the streets and has since developed strong links with organisations specialising in PTSD, addiction recovery, mental health support and housing. Over time the charity has grown with the help of volunteers across the UK and has supported more than 600 homeless veterans whose circumstances range from rough sleeping to sofa-surfing.

Operational needs have changed in recent years. The charity previously operated a small fleet of outreach and support vehicles, but as activities have been streamlined and resources refocused, only one vehicle now remains in active use.

Despite these changes, the charity's purpose remains unchanged: we are a dedicated group committed to helping ex-service personnel from the Army, RAF and Royal Navy, past and present, who have experienced homelessness or hardship. We believe that no veteran should be forgotten after serving their country, and we remain focused on delivering fast, practical support to those who need it most.

### **Objectives and activities**

The charity's objectives are the relief of charitable need of homeless ex-service personnel, in particular but not exclusively by the provision of clothing, food and rehabilitation, including advice on Post Traumatic Stress Disorder, alcoholism, drug abuse, housing and employment.

We can help with emergency temporary accommodation, deposits and first month's rent, white goods, bed, bedding, clothing and a moving in pack included food for a week, cleaning products etc.

Every case is dealt with individually to assess the needs of our clients as no two clients are the same, working closely with other charities /organisations that can help with any addictions or PTSD treatment they require.

### *Strategies for achieving aims and objectives*

We review our aims and objectives each year. The review looks at what we have achieved and the outcome of our work in the past 12 months. The review looks at the success of each key activity and helps us to ensure our aims and activities remain focused on our stated purpose.

The charity works closely with other charities and organisations to get our clients the best treatment and advice on PTSD and addictions. Once our clients are on a stable path with their treatment and it is felt by these organisations that they are ready to move into accommodation we will then re-home the veterans into suitable accommodation for their needs.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

### *Volunteers*

The Charity does not employ any paid staff. All staff positions are voluntary.

# SOLDIERS OFF THE STREET

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### **Achievements and performance**

#### *Significant activities and achievements against objectives*

This year has been full of change for the charity. We have continued to provide support for homeless veterans within this time and continued to work closely with other charities/organisations. The welfare of the veterans is still the charity's priority.

There has been a lot of planning for change within the charity, starting with a new head office location, new people within the charity to handle the fundraising and promoting the charity to get back to where we once were within the year ahead.

The trustees are all very positive for the charity's future and can already see the changes starting to take effect and once they have all been implemented throughout the next year, we are sure that the charity will start to grow again.

### **Financial review**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

The charity received incoming resources of £120,754 (2024: £28,965) and expended £41,255 (2024: £46,729) resulting in a surplus of £79,499 (2024: deficit of £17,764) in the period. The balance sheet of the charity remains healthy with a net asset value of £118,747 (2024: £39,248).

The most significant development in the year was the receipt of substantial legacy income totalling £112,840. This exceptional income enabled the charity to strengthen its reserves and increase designated funds to support the long-term aim of acquiring suitable premises for veteran assessment and support.

#### *Reserves policy*

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Reserves are needed to meet the working capital requirements of the charity and to ensure that it is able to meet all statutory obligations in the event of winding up. It is the long term intention of the trustees to accumulate reserves to purchase its own property.

#### *Major risks*

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

Following the significant improvement in the charity's financial position during the year, the trustees intend to reinvigorate operational delivery and strengthen long-term sustainability. In 2026 the charity plans to expand outreach activity, rebuild volunteer capacity, and enhance fundraising and promotional work. Additional designated reserves will support progress toward securing suitable premises to improve assessment and support services for veterans. The relocation of the head office and restructuring of the trustee board are expected to reduce overheads and improve governance capacity in the coming year.

# SOLDIERS OFF THE STREET

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### Structure, governance and management

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 September 2009.

All Trustees are members of the Company and guarantee to contribute £1 in the event of winding up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms M E Murray

Mr N G Coddington-Fletcher

Mr D McDonald

Mr B Pearson

(Appointed 23 January 2025)

### Recruitment and appointment of trustees

Nominations for the position of trustee are sought from individuals with an interest in the governance of the organisation. An initial discussion takes place with the interested party and the chair of the management committee. Suitable individuals are then invited to the membership of the charity.

Most trustees are already familiar with the practical work of the charity having been encouraged to take up advice and outreach work offered as part of their training. Additionally new trustees are invited and encouraged to attend existing outreach sessions to familiarise themselves with the charity and the context within which it operates.

The new trustee pack given includes:

- The obligations of a trustee.
- The main documents which set out the operational framework of the charity including the Memorandum and Articles.
- Resourcing and current financial position as set out in the latest published accounts.
- Future plans and objectives.

### Organisational structure

The trustee board administers the charity. The board talks regularly throughout the year. The chair of the board is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations, the chair of the board has delegated authority for operational matters including finance, employment and programme related activity.

### Small company provisions

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

The trustees' report was approved by the Board of Trustees.



Ms M E Murray

**Trustee**

5 March 2026

# **SOLDIERS OFF THE STREET**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 AUGUST 2025***

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The trustees, who are also the directors of Soldiers Off The Street 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 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 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 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.

# SOLDIERS OFF THE STREET

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SOLDIERS OFF THE STREET

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I report to the trustees on my examination of the financial statements of Soldiers Off The Street (the charitable company) for the year ended 31 August 2025.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charitable company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (ICAEW), 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 charitable company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 financial statements 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 financial statements to be reached.



**Andrew Moss BA FCA**

DSG

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

Dated: 5 March 2026



# SOLDIERS OFF THE STREET

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	2	120,514	27,965
Other income	3	240	1,000
<b>Total income</b>		<u>120,754</u>	<u>28,965</u>
<b>Expenditure on:</b>			
Charitable activities	4	41,255	46,729
<b>Total expenditure</b>		<u>41,255</u>	<u>46,729</u>
<b>Net income/(expenditure) and movement in funds</b>		79,499	(17,764)
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2024		39,248	57,012
<b>Fund balances at 31 August 2025</b>		<u>118,747</u>	<u>39,248</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SOLDIERS OFF THE STREET

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		818		337
<b>Current assets</b>					
Stocks	11	2,439		3,360	
Debtors	12	-		1,394	
Cash at bank and in hand		119,087		37,830	
		121,526		42,584	
<b>Creditors: amounts falling due within one year</b>	13	(3,597)		(3,673)	
<b>Net current assets</b>			117,929		38,911
<b>Net assets</b>			118,747		39,248
<b>The funds of the charitable company</b>					
Unrestricted funds	14		118,747		39,248
			118,747		39,248

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 August 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 5 March 2026



Ms M E Murray  
**Trustee**

Company registration number 07018818 (England and Wales)

# SOLDIERS OFF THE STREET

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

#### Charity information

Soldiers Off The Street is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 4, Glan Aber Trading Estate, Vale Road, Rhyl, Denbighshire, LL13 2PL.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company 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.

#### 1.5 Expenditure

All expenditure has been accounted for on an accruals basis and includes irrecoverable VAT where applicable.

# SOLDIERS OFF THE STREET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

#### 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 so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	4 years straight line
Computers	4 years straight line
Motor vehicles	4 years straight line

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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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 in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 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.

#### 1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SOLDIERS OFF THE STREET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### ***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

#### ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	7,674	13,311
Legacies	112,840	14,654
	<u>120,514</u>	<u>27,965</u>

# SOLDIERS OFF THE STREET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 3 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	240	1,000

### 4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Depreciation and impairment	448	215
Welfare costs	3,490	7,058
Volunteer subsistence	2,257	1,568
Rent & Rates	16,248	16,950
Light, power and heat	459	2,160
Motor expenses	6,222	7,341
Travel	1,940	1,607
Printing, postage and stationery	50	213
Repairs and renewals	797	765
Legal Fees	171	142
Sundry	5,522	5,210
Merchandise	921	770
	38,525	43,999
<b>Share of support and governance costs (see note 5)</b>		
Governance	2,730	2,730
	41,255	46,729
<b>Analysis by fund</b>		
Unrestricted funds	41,255	46,729

### 5 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,730	2,730
<b>Analysed between:</b>		
Charitable activities	2,730	2,730

# SOLDIERS OFF THE STREET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

<b>5</b>	<b>Support costs allocated to activities</b>	<b>(Continued)</b>	
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<b>Governance costs comprise:</b>		
	Independent Examination fees	2,730	2,730
		<u>2,730</u>	<u>2,730</u>
		<u>2,730</u>	<u>2,730</u>
<b>6</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,730	2,730
	Depreciation of owned tangible fixed assets	448	215
	Profit on disposal of tangible fixed assets	(240)	(1,000)
		<u>2,730</u>	<u>2,730</u>
<b>7</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year and none of the trustees (or any persons connected with them) received reimbursement for expenses (2024 - none).		
<b>8</b>	<b>Employees</b>		
	There were no employees during the year.		
	There were no employees and therefore there were no employees whose remuneration was greater than £60,000.		
<b>9</b>	<b>Taxation</b>		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		

# SOLDIERS OFF THE STREET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 10 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2024	1,919	5,819	11,632	19,370
Additions	-	929	-	929
Disposals	-	-	(7,755)	(7,755)
At 31 August 2025	1,919	6,748	3,877	12,544
<b>Depreciation and impairment</b>				
At 1 September 2024	1,919	5,482	11,632	19,033
Depreciation charged in the year	-	448	-	448
Eliminated in respect of disposals	-	-	(7,755)	(7,755)
At 31 August 2025	1,919	5,930	3,877	11,726
<b>Carrying amount</b>				
At 31 August 2025	-	818	-	818
At 31 August 2024	-	337	-	337

### 11 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	2,439	3,360

### 12 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	-	1,394

### 13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	3,597	3,673



# SOLDIERS OFF THE STREET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Tangible fixed asset fund	337	-	-	481	818
New property fund	13,911	-	-	83,018	96,929
General funds	25,000	120,754	(41,255)	(83,499)	21,000
	<u>39,248</u>	<u>120,754</u>	<u>(41,255)</u>	<u>-</u>	<u>118,747</u>
<b>Previous year:</b>	<b>At 1 September 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2024</b>
	£	£	£	£	£
Tangible fixed asset fund	552	-	-	(215)	337
New property fund	31,460	-	-	(17,549)	13,911
General funds	25,000	28,965	(46,729)	17,764	25,000
	<u>57,012</u>	<u>28,965</u>	<u>(46,729)</u>	<u>-</u>	<u>39,248</u>

Tangible fixed asset fund - In order to accurately show the reserves tied up in fixed assets held by the charity, a designated tangible fixed asset fund has been created. The fund reflects the net book value of the tangible fixed assets used operationally by the charity.

New premises fund - This fund reflects the goal for the charity to purchase a property which would be used for assessing veterans before they move into a place of their own.

### 15 Related party transactions

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