

LEIGHTON-LINSLADE HOMELESS SERVICE

England & Wales · Charity number 1182990

Details

Status Registered

Legal form CIO

Registered 2019-04-15

Register [View on the Charity Commission register](#)

Contact

Address 3 Camberton Road
Leighton Buzzard
Bedfordshire
LU7 2UN

Phone 07842122429

Email info@llhsblackhorse.org.uk

Website <https://www.llhsblackhorse.org.uk/>

Activities

Objects: THE RELIEF OF HOMELESS PEOPLE AND THOSE IN FINANCIAL HARDSHIP OR POVERTY IN LEIGHTON LINSLADE AND OUTLYING VILLAGES OR ELSEWHERE AS THE TRUSTEES MAY DETERMINE, BY PROVIDING SUCH PEOPLE WITH ACCOMMODATION, SUPPORT, FACILITIES AND SERVICES WHICH THEY COULD OTHERWISE NOT AFFORD THROUGH LACK OF MEANS AND ALSO PROVIDING THEM WITH HELP AND OPPORTUNITIES TO REBUILD THEIR LIVES.

Activities: PROVISION OF EMERGENCY ACCOMMODATION AND SUPPORT SERVICES TO HOMELESS PEOPLE IN LEIGHTON LINSLADE AND SURROUNDING AREAS

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bedford
- Central Bedfordshire
- Milton Keynes

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£40,193	£24,738	-	-
2024-03-31	£29,908	£11,489	-	-
2023-03-31	£0	£350	-	-
2022-03-31	£464	£307	-	-
2021-03-31	£437	£184	-	-

Trustees

Name	Role	Appointed
Gennaro Borrelli		2022-02-24
Leonard Ryder		2025-01-30
ROSEMARY GEORGE BEM		2025-04-29

LEIGHTON-LINSLADE HOMELESS SERVICE

England & Wales - Charity number 1182990

Accounts

Leighton Linlade Homeless Service Foodbank

Charity No. 1182990

Company No. CE017195

Trustees' Report and Unaudited Accounts

31 March 2025

Leighton Linlade Homeless Service Foodbank
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE017195

Charity No. 1182990

Principal Office

3 Camberton Road

Leighton Buzzard

Bedfordshire

LU7 2UN

Registered Office

3 Camberton Road

Leighton Buzzard

Bedfordshire

LU7 2UN

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Borelli

L. Ryder

Accountants

MW Accounting Services Ltd

South House 4

Bond Avenue

Mount Farm

Milton Keynes

MK1 1SW

OBJECTIVES AND ACTIVITIES

The objective and aim of the service is the relief of homeless people in Leighton Buzzard and Linslade by providing such people with accommodation support, facilities and services which they could not otherwise afford through lack of means.

ACHIEVEMENTS AND PERFORMANCE

The service's funding has principally been the receipts of grants from Central Bedfordshire Council. A large minority of the charities income was from donations.

As a result of changes in Government policies and funding in 2021 and provision of additional services to the homeless by Central Bedfordshire Council, the CIO does not provide an emergency night shelter as previously run by the Charity but is operating a foodbank run by volunteers.

The landlord sold the Black Horse in November 2023 and the foodbank is in temporary accommodation at Delta House, owned by Hockliffe Street Baptist Church. As space is limited, this is only suitable as a short term solution and longer term solutions are being pursued.

FINANCIAL REVIEW

The Charitable Incorporated Organisation (CIO) was registered In April 2019 in the same name as the previous charity.

The CIO achieved a surplus for the year of £15,364.50 (£18,419 deficit 2023/24).

The major risks to the CIO are covered by relevant insurance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The CIO operates under a constitution registered with the Charity Commission on April 2019.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G. Borelli

Trustee

15 December 2025

Independent Examiner's Report to the trustees of Leighton Linlade Homeless Service Foodbank

I report to the charity trustees on my examination of the financial statements of Leighton Linlade Homeless Service Foodbank for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the 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 Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements 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 your charity's financial statements 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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.

Mr Adam Sibley ACCA
MW Accounting Services Ltd
South House 4
Bond Avenue
Mount Farm
Milton Keynes
MK1 1SW
15 December 2025

Leighton Linlade Homeless Service Foodbank

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	10,661	-	10,661	874
Investments	5	698	-	698	193
Other	6	28,834	-	28,834	28,840
Total		40,193	-	40,193	29,907
Expenditure on:					
Charitable activities	7	20,844	90	20,934	11,488
Other	8	3,894	-	3,894	-
Total		24,738	90	24,828	11,488
Net gains on investments		-	-	-	-
Net income		15,455	(90)	15,365	18,419
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		15,455	(90)	15,365	18,419
Other gains and losses					
Net movement in funds		15,455	(90)	15,365	18,419
Reconciliation of funds:					
Total funds brought forward		19,689	90	19,779	1,360
Total funds carried forward		<u>35,144</u>	<u>-</u>	<u>35,144</u>	<u>19,779</u>

Leighton Linlade Homeless Service Foodbank
 Summary Income and Expenditure Account
 for the year ended 31 March 2025

	2025 £	2024 £
Income	39,495	29,715
Interest and investment income	698	193
Gross income for the year	<u>40,193</u>	<u>29,908</u>
Expenditure	24,828	11,488
Total expenditure for the year	<u>24,828</u>	<u>11,488</u>
Net income before tax for the year	15,365	18,420
Net income for the year	<u><u>15,365</u></u>	<u><u>18,420</u></u>

Leighton Linslade Homeless Service Foodbank

Balance Sheet

at 31 March 2025

Company No. CE017195	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		35,864	19,779
		<u>35,864</u>	<u>19,779</u>
Creditors: Amount falling due within one year	10	(720)	-
Net current assets		<u>35,144</u>	<u>19,779</u>
Total assets less current liabilities		<u>35,144</u>	<u>19,779</u>
Net assets excluding pension asset or liability		<u>35,144</u>	<u>19,779</u>
Total net assets		<u><u>35,144</u></u>	<u><u>19,779</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	11	-	90
		<u>-</u>	<u>90</u>
Unrestricted funds			
General funds	11	35,144	19,689
		<u>35,144</u>	<u>19,689</u>
Reserves	11		
Total funds		<u><u>35,144</u></u>	<u><u>19,779</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 December 2025

And signed on its behalf by:

G. Borelli

Trustee

15 December 2025

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	875	-	875
Investments	193	-	193
Other	28,603	237	28,840
Total	<u>29,671</u>	<u>237</u>	<u>29,908</u>
Expenditure on:			
Charitable activities	11,341	147	11,488
Total	<u>11,341</u>	<u>147</u>	<u>11,488</u>
Net income	<u>18,330</u>	<u>90</u>	<u>18,420</u>
Net income before other gains/(losses)	18,330	90	18,420
Other gains and losses:			
Net movement in funds	<u>18,330</u>	<u>90</u>	<u>18,420</u>
Reconciliation of funds:			
Total funds brought forward	1,360	-	1,360
Total funds carried forward	<u>19,690</u>	<u>90</u>	<u>19,780</u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	10,661	10,661	874
	<u>10,661</u>	<u>10,661</u>	<u>874</u>

5 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
Interest Income	698	698	193
	<u>698</u>	<u>698</u>	<u>193</u>

6 Other income

	Unrestricted £	Total 2025 £	Total 2024 £
Grants	28,834	28,834	28,840
	<u>28,834</u>	<u>28,834</u>	<u>28,840</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>	20,844	90	20,934	11,488
<i>Governance costs</i>	<u>20,844</u>	<u>90</u>	<u>20,934</u>	<u>11,488</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Premises costs	2,280	2,280	-
General administrative costs	859	859	-
Legal and professional costs	755	755	-
	<u>3,894</u>	<u>3,894</u>	<u>-</u>

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals	720	-
	<u>720</u>	<u>-</u>

11 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Garden Fund	90	-	(90)	-
<i>Total</i>	<u>90</u>	<u>-</u>	<u>(90)</u>	<u>-</u>
Unrestricted funds:				
General funds	19,689	40,193	(24,738)	35,144
Total funds	<u>19,779</u>	<u>40,193</u>	<u>(24,828)</u>	<u>35,144</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Garden Fund

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	35,144	35,144
	<u>35,144</u>	<u>35,144</u>

13 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	19,779	16,085	35,864
	<u>19,779</u>	<u>16,085</u>	<u>35,864</u>
Net debt	<u>19,779</u>	<u>16,085</u>	<u>35,864</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Leighton Linlade Homeless Service Foodbank
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	10,661	-	10,661	874
	<u>10,661</u>	<u>-</u>	<u>10,661</u>	<u>874</u>
Investments				
Interest Income	698	-	698	193
	<u>698</u>	<u>-</u>	<u>698</u>	<u>193</u>
Other				
Grants	28,834	-	28,834	28,840
	<u>28,834</u>	<u>-</u>	<u>28,834</u>	<u>28,840</u>
Total income and endowments	40,193	-	40,193	29,907
Expenditure on:				
Charitable activities				
	20,844	90	20,934	11,488
	<u>20,844</u>	<u>90</u>	<u>20,934</u>	<u>11,488</u>
Total of expenditure on charitable activities	20,844	90	20,934	11,488
Premises costs				
Other premises costs	2,280	-	2,280	-
	<u>2,280</u>	<u>-</u>	<u>2,280</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Bank charges	60	-	60	-
General insurances	488	-	488	-
Stationery and printing	176	-	176	-
Sundry expenses	135	-	135	-
	<u>859</u>	<u>-</u>	<u>859</u>	<u>-</u>
Legal and professional costs				
Audit/Independent examination fees	720	-	720	-
Other legal and professional costs	35	-	35	-
	<u>755</u>	<u>-</u>	<u>755</u>	<u>-</u>
Total of expenditure of other costs	<u>3,894</u>	<u>-</u>	<u>3,894</u>	<u>-</u>
Total expenditure	24,738	90	24,828	11,488
Net gains on investments	-	-	-	-
Net income	15,455	(90)	15,365	18,419

Leighton Linlade Homeless Service Foodbank
Detailed Statement of Financial Activities

Net income before other gains/(losses)	15,455	(90)	15,365	18,419
Other Gains	-	-	-	-
Net movement in funds	15,455	(90)	15,365	18,419
Reconciliation of funds:				
Total funds brought forward	19,689	90	19,779	1,360
Total funds carried forward	35,144	-	35,144	19,779

LEIGHTON-LINSLADE HOMELESS SERVICE

England & Wales - Charity number 1182990

Accounts

Charitable Incorporated Organisation Registration No. 1182990

LEIGHTON-LINSLADE HOMELESS SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR 1 APRIL 2023 TO 31 MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Gennaro Borelli (Chair)
Francis Reedy (Treasurer)

Registration number 1182990

Registered address Kenilworth, Leopold Road
LEIGHTON BUZZARD
LU7 2QU

Current Operating Base Delta House
33 Hockliffe St,
Leighton Buzzard
LU7 1EZ

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIO's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objective and aim of the service is the relief of homeless people in Leighton Buzzard and Linslade by providing such people with accommodation support, facilities and services which they could not otherwise afford through lack of means.

Achievements and performance

The service's funding has principally been the transfer of assets from the associated charity Registration 1117896 as the operations of the charity have now been transferred to the CIO. The Charity's income was roughly equally amounts received from donors and grant funding from Central Bedfordshire Council to support the work of the foodbank and associated support to those in need, such as the purchase of furniture for those moving into new accommodation. Since this is the main activity of the CIO the transferred grant funding has been put into the General Fund but separate reporting procedures are in place to provide the information about how the grant funding has been used.

As a result of changes in Government policies and funding in 2021 and provision of additional services to the homeless by Central Bedfordshire Council, the CIO does not provide an emergency night shelter as previously run by the Charity but is operating a foodbank run by volunteers.

The landlord sold the Black Horse in November 2023 and the foodbank is in temporary accommodation at Delta House, owned by Hockliffe Street Baptist Church. As space is limited, this is only suitable as a short term solution and longer term solutions are being pursued.

Financial review

The Charitable Incorporated Organisation (CIO) was registered In April 2019 in the same name as the previous charity. Transfer of assets and liabilities of this charity was delayed due to ongoing issues with NatWest Bank setting up online banking for the new CIO. A bank account for the CIO was subsequently set up with CAF Bank and the assets of the charity have been transferred over to the CIO. Donors have been contacted to transfer their regular giving over to the CIO and all except one have made this change.

The monies held by the charity transferred over to the CIO are shown in these accounts as 'other income'. The legal relationship between the charity and the CIO and the level of turnover do not require group accounts to be prepared but a note to the accounts has been appended to show the combined accounts of the two organisations to provide the information to make a comparison between this year and the previous year's accounts and to see the overall surplus or deficit. The new CIO has a different financial year (1 April to 31 March), so the relevant transactions have been selected to match the charity financial year of 1 June to 31 May.

The CIO achieved a surplus for the year of £18,419 (£350 deficit 2022-23), including a transfer from the Charity of £28,603.

Income will be a combination of donations from local individuals and organisations and grant funding from Central Bedfordshire Council. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Apart from small residual balances in the charity's two NatWest accounts at year end, all other reserves and assets have transferred over to the CIO and the charity has no continuing operations. The major risks to the CIO are covered by relevant insurance.

Structure, governance and management

The CIO operates under a constitution registered with the Charity Commission on April 2019.

The CIO currently has only two trustees, Frank Reedy and Gennaro Borelli. Frank Reedy, is also the sole Trustee of the Charity. The activities of the CIO are controlled by the Board of Trustees which meets regularly.

All operations of the charity were transferred to the CIO during the 2023-24 financial year. Assuming nothing arises in the meantime, it is the intention to de-register the charity during the 2024-25 financial year as its turnover will be well below the legal requirement to register and there are no activities being undertaken by the charity. There may be a few small residual transactions through the charity's bank accounts so these may remain open for a while longer. No new trustees will be appointed to the charity but new trustees are being sought for the CIO.

Frank Reedy FCCA

Treasurer

Dated: 3 June 2024

Independent Examiner's Report

Respective responsibilities of trustees and examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The CIO's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: **Sheila Pollard**



Date: 30 October 2024

Name: Sheila Pollard

Relevant professional qualification(s) or body (if any): N/A

Address: 129 Camberton Road, Leighton Buzzard, LU7 2UW

**STATEMENT OF FINANCIAL ACTIVITIES
 INCLUDING INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023-24 £	Total 2022-23 £
Income From					
Donations and Legacies		875		875	-
Grant Income		-		-	-
Charitable Activities		-		-	-
Investments		192		192	-
Other		28,603	237	28,841	-
Total Income		29,671	237	29,908	-
Expenditure On					
Raising Funds		-		-	
Charitable Activities		11,342	147	11,489	350
Total Expenditure		11,342	147	11,489	350
Net Expenditure for the year/ Net Movement in Funds		18,329	90	18,419	(350)
Fund Balances at 1 April 2023		1,360	-	1,360	1,710
Fund Balances at 31 March 2024		19,689	90	19,779	1,360

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

**BALANCE SHEET
 AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Current Assets					
Debtors		-		-	
Cash at bank and in hand		19,779		1,360	
		19,779		1,360	
Creditors: Amount falling due within one year		-		-	
Net current assets/(liabilities)			19,779		1,360
Income Funds					
Unrestricted Funds			19,689		1,360
Restricted Funds			90		-
Total Funds			19,779		1,360

Charity information

Leighton-Linslade Homeless Service is a Charitable Incorporated Organisation whose objective and aim is the relief of homeless people in Leighton Buzzard and Linslade. It is registered with the Charity Commission.

1.1 Accounting convention

The accounts have been prepared in accordance with the CIO's governing document, the Charities Act 2011 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 CIO is a Public Benefit Entity as defined by FRS 102.

The CIO 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

The assumption of duties to the homeless by the Local Authority meant that night shelter closed in early 2021. The food bank continued to operate out of the Black Horse during the year. The CIO has sufficient reserves to cover its costs for at least the next year but is reviewing its long term future in the light of the changes to its operating environment.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO. The CIO has no endowment funds.

1.4 Incoming resources

Income is recognised when the CIO 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 CIO 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 CIO 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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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.

1.6 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.

1.7 Financial instruments

The CIO 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 CIO's balance sheet when the CIO 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.

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 CIO 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 and bank loans 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 CIO’s contractual obligations expire or are discharged or cancelled.

1.8 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 CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the CIO’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 considered to be 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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	875	-	875	-
Gift Aid	-	-	-	-
Transfer Received from Charity	28,603	237	28,841	-
	<u>29,478</u>	<u>237</u>	<u>29,716</u>	<u>-</u>

Donated goods and services

Donated services

The CIO relies on volunteers to deliver its charitable outcomes.

Gifts in kind

Gifts in kind have not been included as incoming resources.

Food collection points are operated at various supermarkets in the Leighton Buzzard area, where members of the public may donate food.

Local churches and other organisations in the area provide the use of facilities for drop-in centres.

4 Charitable activities

	2024	2023
	£	£
Foodbank	11,489	350

There were no support or governance costs as these activities were undertaken on a voluntary basis.

The CIO has no employees.

5 Expenditure on Raising Funds

There was no expenditure in this or the previous year on raising funds.

6 Analysis of movements in funds

Designated Funds

The CIO had no designated funds shown under unrestricted funds.

Restricted Funds

Restricted funds are those funds where income has been received for a specific purpose and only expenditure for that purpose can be funded from that income. During the reporting period, the CIO had two restricted funds.

	Garden Fund	Utilities Support	Total 2024
	£	£	£
Opening balance	-	-	-
Transferred from CIO	143	94	237
Expenditure incurred	53	94	147
Closing Balance	<u>90</u>	<u>-</u>	<u>90</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed expenses during the year.

8 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	-	-

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	-	-

10 Combined CIO and Charity Accounts

The table below shows a combined summary of the accounts for both the Charity and the CIO. The effective start date of the CIO's operations was September 2023 and the final transfer of operations over to the CIO was completed in April 2024. The charity's previous year's figures are included for comparison purposes. The total of individual figures may differ slightly from the total shown due to rounding.

The summary deficit for 2023-24 is because grant funding was received in 2022-23 which wasn't expended until 2023-24. The surplus for 2022-23 is very close to the deficit for 2023-24, so overall the picture appears to be break even.

	Charity 2022-23	Charity 2023-24 06/23- 05/24	CIO 2023-24 09/23- 03/24	CIO 2024-25 04/24- 05/24	TOTAL 2023-24 06/23- 05/24
Income					
Donation Income	£15,858	£11,841	£875	£4,127	£16,843
Gift Aid Recoverable	£240	£251			£251
Grant Income	£14,111	£15,548			£15,548
Other Income		£860	£0		£860
Interest	£167	£214	£192		£407
Restricted Transfer to CIO		-£237	£237		£0
Unrestricted Transfer to CIO		-£34,303	£28,603	£5,700	£0
Total Income	£30,376	-£5,826	£29,908	£9,827	£33,909
Expenditure					
Black Horse Utilities etc	£2,060	£2,650			£2,650
Black Horse Other Costs	£1,459	£259			£259
Insurance	£5,846	£2,624		£147	£2,771
Consultancy Fees	£4,085	£9,561			£9,561
Other Costs	£11,318	£10,815	£11,342	£1,282	£23,439
Restricted Expenditure	£445	£86	£147		£233
Total Expenditure	£25,214	£25,994	£11,489	£1,429	£38,912
Surplus / Deficit - Restricted Funds	-£445	-£323	£90	£0	-£233
Surplus / Deficit - General Fund	£5,607	-£31,498	£18,329	£8,398	-£4,771
Opening Balance	£27,000	£32,162	£1,360	£19,779	£33,522
Surplus / Deficit	£5,162	-£31,820	£18,419	£8,398	-£5,003
Closing Balance	£32,162	£342	£19,779	£28,177	£28,519

11 Operating lease commitments

At the reporting end date the CIO had no outstanding commitments for future minimum lease payments under non-cancellable operating leases.

12 Related party transactions

There were no related party transactions.

LEIGHTON-LINSLADE HOMELESS SERVICE

England & Wales - Charity number 1182990

Accounts

LEIGHTON-LINSLADE HOMELESS SERVICE

Charitable Incorporated Organisation Registration No. 1182990

LEIGHTON-LINSLADE HOMELESS SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR 1 APRIL 2022 TO 31 MARCH 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Gennaro Borelli (from 24 February 2022) (Chair from 26 September 2022) James Fairbairn (until 26 September 2022) Charles Horsefield (until 13 July 2022) Rev Winifred Jones MBE (until 6 April 2022) Sophie Mason (from 9 March 2022 until 26 August 2022) Francis Reedy Christine Sivers (from 1 March 2022 until 6 October 2022)
Charity number	1182990
Principal address	Black Horse House 21 North Street LEIGHTON BUZZARD LU7 1EQ

LEIGHTON-LINSLADE HOMELESS SERVICE

TRUSTEES' REPORT FOR THE YEAR 1 APRIL 2022 TO 31 MARCH 2023

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 constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objective and aim of the service is the relief of homeless people in Leighton Buzzard and Linslade by providing such people with accommodation support, facilities and services which they could not otherwise afford through lack of means.

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

Achievements and performance and Statement of Going Concern

Due to problems setting up online banking for the organisation, all the operational activity of the Homeless Service has continued to be undertaken through the associated Registered Charity No. 1117896 whose annual report and accounts should be consulted for more details. A new bank account for the CIO has been set up with CAF Bank. Now this is operational, and with the sale of the Black Horse, the charity's assets activities will move over to the CIO during the 2023-24 financial year.

The assumption of duties to the homeless by the Local Authority has meant that night shelter closed in early 2021. The food bank continues to operate and other suitable activities such as a community café are also being investigated.

The landlord sold the Black Horse in November 2023 and the foodbank is in temporary accommodation at Delta House, owned by Hockliffe Street Baptist Church. As space is limited, this is only suitable as a short term solution and longer term solutions are being pursued.

Financial review

The CIO received no donation income in 2022-23 (£464 2021-22). The CIO incurred expenditure £350 on behalf of the associated charity. As the income is less than £25,000, there is no requirement for an independent examination of the accounts.

Structure, governance and management

The trustees are listed on the previous page.

The charity operates under a constitution registered with the Charity Commission on 15 April 2019.

The charity is controlled by a Board of Trustees which meets regularly. The food bank is currently run by volunteers.

Trustees are recruited because of their relevant areas of expertise, experience and interest and are appointed by the Trustee Board. No training is given to new trustees because they are appointed on the basis of their expertise and experience.

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

Frank Reedy

Trustee and Treasurer

Dated: 16 November 2023

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 1 APRIL 2022 TO 31 MARCH 2023

	Unrestricted Funds £	Restricted Funds £	Total 2022-23 £	Total 2021-22 £
Income From				
Donations and Legacies	-	-	-	464
Total Income	-	-	-	464
Expenditure On				
Charitable Activities	350	-	350	307
Total Expenditure	350	-	350	307
Net Expenditure for the year/ Net Movement in Funds	(350)		(350)	157
Fund Balances at 1 April 2022	1,710	-	1,710	1,553
Fund Balances at 31 March 2023	1,360	0	1,360	1,710

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

BALANCE SHEET

AS AT 31 MARCH 2023

	2023		2022	
	£	£	£	£
Current Assets				
Cash at bank	1,360		1,710	
Net current assets/(liabilities)		1,360		1,710
Income Funds				
Unrestricted Funds		1,360		1,710
Restricted Funds		-		-
Total Funds		1,360		1,710

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS

Charity information

Leighton-Linslade Homeless Service is a charitable incorporated organisation whose objective and aim is the relief of homeless people in Leighton Buzzard and Linslade. It is registered with the Charity Commission.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

See the above statement on Going Concern.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity. The charity has no endowment funds.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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.

1.6 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.

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 charity 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 and bank loans 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.

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Derecognition of financial liabilities

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

1.8 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.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

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 considered to be 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.

3 Description of charitable activities

Provision of a foodbank.

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

5 Employees

The charity has no employees.

6 Operating lease commitments

At the reporting end date the charity had no outstanding commitments for any operating leases.

7 Related party transactions

There were no related party transactions.

LEIGHTON-LINSLADE HOMELESS SERVICE

England & Wales - Charity number 1182990

Accounts

LEIGHTON-LINSLADE HOMELESS SERVICE

Charitable Incorporated Organisation Registration No. 1182990

LEIGHTON-LINSLADE HOMELESS SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR 1 APRIL 2021 TO 31 MARCH 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Gennaro Borelli (from 24 February 2022) (Chair from 26 September 2022) James Fairbairn (until 26 September 2022) (Chair) Charles Horsefield (until 13 July 2022) Rev Winifred Jones MBE (until 6 April 2022) Sophie Mason (from 9 March 2022 until 26 August 2022) Francis Reedy Christine Sivers (from 1 March 2022 until 6 October 2022) Jamie Stead (from 28 February 2022)
Charity number	1182990
Principal address	Black Horse House 21 North Street LEIGHTON BUZZARD LU7 1EQ

LEIGHTON-LINSLADE HOMELESS SERVICE

TRUSTEES' REPORT FOR THE YEAR 1 APRIL 2021 TO 31 MARCH 2022

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 constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objective and aim of the service is the relief of homeless people in Leighton Buzzard and Linslade by providing such people with accommodation support, facilities and services which they could not otherwise afford through lack of means.

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

Achievements and performance and Statement of Going Concern

Further attempts were made to enable online banking for the organisation which were unsuccessful. As a result, all the operational activity of the Homeless Service has continued to be undertaken through the associated Registered Charity No. 1117896 whose annual report and accounts should be consulted for more details. A new bank account for the CIO is being set up with CAF Bank. Once this is operational, the charity's activities will move over to the CIO.

The assumption of duties to the homeless by the Local Authority has meant that night shelter closed in early 2021. The food bank continues to operate and other suitable activities such as a community café are also being investigated.

Alternative premises are being sought which are most suitable and cost effective due to the high running costs of the Black Horse. The owner of the Black Horse is also seeking to sell the property.

Financial review

The CIO received donation income of £464. The CIO incurred expenditure £307.50 on behalf of the associated charity. As the income is less than £25,000, there is no requirement for an independent examination of the accounts.

Structure, governance and management

The trustees are listed on the previous page.

The charity operates under a constitution registered with the Charity Commission on 15 April 2019.

The charity is controlled by a Board of Trustees which meets regularly. The day-to-day work of the night shelter was carried out principally by the Coordinator employed by the other charity. The food bank is currently run by volunteers.

Trustees are recruited because of their relevant areas of expertise, experience and interest and are appointed by the Trustee Board. No training is given to new trustees because they are appointed on the basis of their expertise and experience.

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

James Fairbairn

Trustee

Dated: 5 September 2022

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR 1 APRIL 2021 TO 31 MARCH 2022

	Unrestricted Funds £	Restricted Funds £	Total 2021-22 £	Total 2020-21 £
Income From				
Donations and Legacies	464	-	464	437
Total Income	<u>464</u>	<u>-</u>	<u>464</u>	<u>437</u>
Expenditure On				
Charitable Activities	307	-	307	184
Total Expenditure	<u>307</u>	<u>-</u>	<u>307</u>	<u>184</u>
Net Expenditure for the year/ Net Movement in Funds	157		157	253
Fund Balances at 1 April 2021	<u>1,553</u>	<u>-</u>	<u>1,553</u>	<u>1,300</u>
Fund Balances at 31 March 2022	<u><u>1,710</u></u>	<u><u>0</u></u>	<u><u>1,710</u></u>	<u><u>1,553</u></u>

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET

AS AT 31 MARCH 2022

	2022		2021	
	£	£	£	£
Current Assets				
Cash at bank	1,710		1,553	
Net current assets/(liabilities)		1,710		1,553
Income Funds				
Unrestricted Funds		1,710		1,553
Restricted Funds		-		-
Total Funds		1,710		1,553

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

Charity information

Leighton-Linslade Homeless Service is a charitable incorporated organisation whose objective and aim is the relief of homeless people in Leighton Buzzard and Linslade. It is registered with the Charity Commission.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

See the above statement on Going Concern.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity. The charity has no endowment funds.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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.

1.6 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.

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 charity 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 and bank loans 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

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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

1.8 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.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

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 considered to be 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.

3 Description of charitable activities

Homeless services

Provision of homeless services

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but some of them were reimbursed expenses properly incurred by them in the course of their duties.

5 Employees

The charity has no employees.

6 Operating lease commitments

At the reporting end date the charity had no outstanding commitments for future minimum lease payments under non-cancellable operating leases.

7 Related party transactions

There were no related party transactions.

LEIGHTON-LINSLADE HOMELESS SERVICE

England & Wales - Charity number 1182990

Accounts

LEIGHTON-LINSLADE HOMELESS SERVICE

Charitable Incorporated Organisation Registration No. 1182990

LEIGHTON-LINSLADE HOMELESS SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR 1 APRIL 2020 TO 31 MARCH 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Charles Horsefield James Fairbairn (Chair) Rev Winifred Jones MBE Francis Reedy Maureen Sharratt (18 March – 17 October 2020) Michaela Wickham-Hills (5 November 2020 – 21 January 2021)
Charity number	1182990
Principal address	Black Horse House 21 North Street LEIGHTON BUZZARD LU7 1EQ

LEIGHTON-LINSLADE HOMELESS SERVICE

TRUSTEES' REPORT FOR THE YEAR 1 APRIL 2020 TO 31 MARCH 2021

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 constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objective and aim of the service is the relief of homeless people in Leighton Buzzard and Linslade by providing such people with accommodation support, facilities and services which they could not otherwise afford through lack of means.

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

Achievements and performance and Statement of Going Concern

Two further attempts were made to enable online banking for the organisation which were unsuccessful. As a result, all the operational activity of the Homeless Service has continued to be undertaken through the associated Registered Charity No. 1117896 whose annual report and accounts should be consulted for more details. As the night shelter is now closed, no further attempts to move over to the CIO will be made until the future of the work of this charity is clear.

The assumption of duties to the homeless by the Local Authority has meant that night shelter closed in early 2021. The food bank continues to operate out of the Black Horse but alternative premises are being sought which are most suitable and cost effective due to the high running costs of the Black Horse.

Financial review

The CIO received donation income of £437.60. The CIO incurred expenditure £184.47 on behalf of the associated charity. As the income is less than £25,000, there is no requirement for an independent examination of the accounts.

Structure, governance and management

The trustees are listed on the previous page.

The charity operates under a constitution registered with the Charity Commission on 15 April 2019.

The charity is controlled by a Board of Trustees which meets regularly. The day-to-day work of the night shelter was carried out principally by the Coordinator employed by the other charity. The food bank is currently run by volunteers.

Trustees are recruited because of their relevant areas of expertise, experience and interest and are appointed by the Trustee Board. No training is given to new trustees because they are appointed on the basis of their expertise and experience.

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

James Fairbairn

Trustee

Dated: 7 July 2021

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 1 APRIL 2020 TO 31 MARCH 2021

	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Income From				
Donations and Legacies	437	-	437	1,300
Total Income	<u>437</u>	<u>-</u>	<u>437</u>	<u>1,300</u>
Expenditure On				
Charitable Activities	184	-	184	-
Total Expenditure	<u>184</u>	<u>-</u>	<u>184</u>	<u>-</u>
Net Expenditure for the year/ Net Movement in Funds	253		253	1,300
Fund Balances at 1 April 2020	1,300	-	1,300	-
Fund Balances at 31 March 2021	<u>1,553</u>	<u>0</u>	<u>1,553</u>	<u>1,300</u>

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

BALANCE SHEET

AS AT 31 MARCH 2021

	2021		2020	
	£	£	£	£
Current Assets				
Cash at bank	1,553		1,300	
Net current assets/(liabilities)		1,553		1,300
Income Funds				
Unrestricted Funds		1,553		1,300
Restricted Funds		-		-
Total Funds		1,553		1,300

LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

Charity information

Leighton-Linslade Homeless Service is a charitable incorporated organisation whose objective and aim is the relief of homeless people in Leighton Buzzard and Linslade. It is registered with the Charity Commission.

1.1 Accounting convention

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LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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LEIGHTON-LINSLADE HOMELESS SERVICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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