NOAH'S ARK CENTRE

England & Wales · Charity number 1088063

Details

Other names	NOAH'S ARK COMMUNITY CAFE
Status	Registered
Legal form	Charitable company
Company number	04077381
Registered	2001-08-15
Register	View on the Charity Commission register

Contact

Address	Noahs Ark Centre 322-326 Ovenden Road Halifax HX3 5TJ
Phone	01422 366911
Email	office@noahsarkcentre.org.uk
Website	www.noahsarkcentre.org.uk

Activities

Objects: (1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF NORTH HALIFAX AND SURROUNDING AREAS, IN PARTICULAR YOUNG PERSONS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.(2) TO ESTABLISH AND MAINTAIN A COMMUNITY CENTRE.

Activities: To improve the social conditions and emotional wellbeing of persons in Calderdale through the provision of counselling, peer support, training, work / volunteering opportunities and debt & budgeting advice.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NORTH HALIFAX AND SURROUNDING AREAS
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£919,551	£892,464	£935,832	25
2024-09-30	£986,394	£677,673	£908,745	11
2023-09-30	£674,918	£494,643	£600,078	16
2022-09-30	£422,216	£471,671	£419,803	8
2021-09-30	£444,686	£444,150	-	-
2020-09-30	£441,218	£405,026	-	-

Trustees

Name	Role	Appointed
BRIDGET SIMPSON	Chair	2012-04-25
Chris Smith		2018-09-25
Katie Brown		2022-06-28
MARY MELLOR		2016-10-18
PHILIP DAVID VARNEY		2016-10-18
Rev Angela Dick		2017-02-28

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NOAH'S ARK CENTRE

England & Wales - Charity number 1088063

Accounts

Noah's Ark Centre
Safe Haven and Place of Hope

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2025

Company registration number 4077381

Charity number 1088063

Streets.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2025

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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 30 SEPTEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Noah's Ark Centre
Charity registration number	1088063
Company registration number	4077381
Principal office and registered office	55 Pellon Lane Halifax West Yorkshire HX1 5SP
Bankers address	CAF Bank 25 Kings Hill Avenue West Malling ME19 4JQ
The trustees	K Brown B M Simpson M Mellor P D Varney Rev A Dick C Smith
Company secretary	P D Varney
Independent examiner	E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and was incorporated on 25th September 2000. The Charity is governed by its Memorandum and Articles of Association dated 25th September 2000 as amended on 25th June 2001, which have been approved by the Trustees and the Charity Commission. It is registered as a Charity with the Charity Commission.

The liability of each member in the event of winding up is limited to £1.

The Charity's registered name is Noah's Ark Centre.

Recruitment and appointment of trustees

Any new Trustees must have attained the age of 18 years and be recommended by the current Trustees. They must also provide a statement from the proposed Trustee that they are willing to be appointed a Trustee. Every year one third of the Trustees must retire by rotation, the retiring Trustee can be re-appointed. The trustees to retire by rotation should be those who have been longest in office since their last appointment or reappointment.

As set out in the Articles of Association there shall always be a minimum of three Trustees. There is no maximum number of Trustees allowed. The Chair of the Trustees is nominated at the Annual General Meeting by the Trustees present. The Charity is managed and overseen by the Trustees.

During the year the Trustees make decisions regarding strategic matters. However, the management team make decisions regarding the day-to-day running of the Charity.

Trustee induction and training

At the first meeting after the Annual General Meeting, all trustees are reminded of their responsibilities and new trustees provided with a copy of CC3: The Essential Trustee and a copy of the company's Memorandum and Articles of Association. The trustees discuss and update the company's future plans and objectives document.

Risk management

The Trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Organisation structure

Noah's Ark Centre has a Board of Trustees usual consisting of around six trustees. The Board of Trustees includes a chair, treasurer and secretary who meet on a six weekly basis and are responsible for the strategic direction and policy of the charity.

OBJECTIVES AND ACTIVITIES

Noah's Ark Centre, its Therapeutic and Money Advice Service, have been an active presence in Calderdale for over 25 years. It provides a vital role in the community. It continues to promote self-worth, freedom from negative coping strategies, resilience and the potential for fulfilling relationships, employment, financial stability and community involvement. This is done through our counselling teams covering adults, young people, children and families and increasingly through our efficient and effective money advice service.

Our trustees meet on a regular basis to ensure the objectives are being achieved and developed whilst maintaining a positive financial position.

ACHIEVEMENTS AND PERFORMANCE

As we close another financial year and look forward to the next it is our opportunity once again to highlight and acknowledge the continued work that our small but very significant charity undertakes. It is also a chance to thank all the funders and those individuals whose generosity enables our work to continue.

Specifically, last year we received notification that we were a beneficiary of a legacy donated by a founding supporter of Noah's Ark. This unexpected gift has enabled us to focus on our building and do some much needed improvements. To this end we have refurbished and updated two offices, and work is ongoing in other areas to improve and repair the fabric of the building including very necessary roof repairs. There are also plans to redecorate and refurbish the counselling rooms and improve the entrance to the building, providing a welcome area and much needed extra desk space. These changes will enhance the experience of those visiting our charity. We are very grateful to be able to undertake these improvements and invest in the working environment for the staff and volunteers and make the general entrance to the centre more client friendly. We are very grateful for this gift and express our sincere thanks to the family. It is being used as an investment for the future for the work to continue.

Each year we reflect on the achievements and acknowledge the consistent delivery of both elements of our service, that of Counselling and Money Advice. The counselling service continues to be central to the support provided to people in the Halifax area covering adults, young people and children, in addition the service extends in some circumstances, to parents/carers of some attending counselling, enabling a more 'rounded' support. These embedded services are accessed at the centre, in other community settings and across primary and secondary schools in Calderdale. Counselling with Noah's Ark has long been known for providing long term contracts of counselling however in balance with this services in school and in the community for young people have over the last year been providing increasingly more 'single session therapy' or also known as 'one session at a time' counselling to meet the demands for the service and to provide more flexibility and responsiveness to these counselling provisions.

We were very relieved to hear in late December 2025 that the contract for the newest of our services, the Integrated Wellbeing Service (15-25 years) was being extended and funded by the Department for Health and Social Care (DHSC) until April 2027. Given that almost 300 young people have accessed counselling and other support from this service since its start, this was very welcome news for the team as the outcomes and feedback from the service users have been extremely positive. Real stories of client journeys and professional collaborations within this new integrated service will be available to read shortly at Noah's Ark Services - Integrated Wellbeing Services: Community Partners
The service supports the integration of Noah's Ark's therapeutic and money advice services, as well as promoting the need to approach good mental health from a holistic perspective. The service has meant that Noah's Ark has started delivering more wellbeing interventions related to physical activity and nutrition, namely walking and cooking groups, and in doing this have formed new and strong collaborations with other community organisations to support young people who are not in the mainstream with their wellbeing. Collaborative working has been key to the success of this service, and we are grateful for this and look forward to strengthening and building further collaborations with this service.

Alosa has been involved over the last year in the development and execution of the local collaborative partnership Calderdale Youth Collective, which brings together organisations working with and for young people aged 11-25yrs, and is co-vice chair and member of their executive group on behalf of Noah's Ark Centre.

None of our services could thrive without the commitment and dedication of our staff and volunteers, who continue to be managed by Andrew Sykes (Money Advice Manager) and Alosa Kaimacuata (Therapeutic Services Manager). We currently have 40 volunteer counsellors across the services who continue to be recruited from local universities and colleges. The relationships between Noah's Ark and these educational institutions remain highly valued by all parties and provide a mutually beneficial partnership.

It is with pride to learn that the therapeutic service has fed into a national evaluation of all early support hubs for 11-25yr olds for the DHSC, run by the NIHR Mental Health Policy Research Unit, providing evidence and insight to the positive support and impact of counselling services for this age group. This has required commitment and dedication to detail from all staff involved. We look forward to reading the findings in a report that is due to come out in the summer of 2026. The benefits of the CORE.Net system, which was implemented in 2023, has proved to be key to recording, reporting and managing of all interventions with service users, and feeding into this report and ensuring Noah's Ark remains on par with others in the sector.

An incredibly important aspect of the work of the counselling teams, and particularly those staff and volunteers who go into schools, is that of providing essential support at times of unexpected and serious events. it is in such difficult circumstances that Noah's Ark is called upon to help students and staff. The trustees are immensely proud that this important work can be provided by the teams, and we thank all those involved who undertake to do this challenging task.

The counselling team continue to share best practice and upskill not only our own team of staff and volunteers but many across Calderdale and beyond who wish to develop their practice. This

Continuous Personal Development (CPD) offering raises the profile of Noah's Ark Counselling, provides a small revenue stream, and utilises the considerable experience of our teams.
In our 2025 report it was highlighted that the Money Advice Service had been nominated for a CSJ Award (Centre for Social Justice) which were being awarded in November 2025. Whilst our team did not win an award, to be one of eleven shortlisted charities in the country was a significant achievement. The award ceremony provided an opportunity to see the work of other charities and raise the profile of Noah's Ark to others in the charity sector. We wait to see what may come of new connections made, and congratulations to Andrew and his team for being in the mix on a national level, this really is worthy of praise!

The day-to-day work of the Money Advice team continues unabated. Individuals are helped when they are at their lowest ebb through the process of debt management and learning new skills to understand money, choices, wants and needs. Absolutely fundamental in helping to make positive personal change is attending a budget management course. Personal change and improved practical financial literacy, form the fabric of society, but, which if not learnt, forms patterns of behaviour which can impact entire families negatively. The success of the unique course, 'Budget Like a Boss', written and updated regularly by the team, educates users of the service in the fundamentals of money management and understanding. Whilst the immediate relief of lifting a financial burden is great, the greater benefit is gained by educating for the future. There are some wonderful testimonies to the impact of this whole process.

Looking at this accounting period, 1.10.24 to 30.9.25, these are highlights of each element of the Money Advice Service:

- Debt advice – the money advice team received over 650 referrals for complex debt advice and completed 347 Debt Relief Orders dealing with over £5,300,000 of unmanageable debt. This project continues to be one of the most successful of its type in the UK. In the last 10 years our small team has helped over 2,500 Calderdale families become debt free, dealing with over £35,000,000 of problem debt.
- Benefits advice – In October 2024 we launched a new benefits advice service to meet the increasingly complex needs of our client group. The service received 138 referrals during the accounting period and delivered 360 appointments.
- Budget Like a Boss!!!! - the long-term partnership with Calderdale Adult Learning continued and we delivered 18 budgeting courses. In the last 5+ years we've completed around 140 courses, delivering it to hundreds of Calderdale families and individuals.
- Food support – Our money advice team has led the way in Calderdale in the provision of suitable and appropriate food support. We do not support the common 'food bank' model, which often does little to understand why individuals are food insecure. Instead, we've pioneered a model that always asks why a person is unable to feed themselves because then we can understand the issues and work with them to address them.
- Glasspool grants – Our partnership with the Glasspool trust has entered its second year and has become a very important part of our service delivery. During the accounting period we received 525 requests for a small grant or carpets. This included request for:
    - Washing machines - 100
    - Fridge freezers - 57

- Cookers - 61
- Beds - 58
- Microwave, air fryer, slow cooker set - 62
- Televisions -12

- Carpets Like a Boss!!!! - Our partnership with the Headlam Group PLC goes from strength to strength. The project has provided carpets to around 600 Calderdale families since its inception and in the last year we received 343 requests for support with carpeting. In the summer of 2025, we moved into bigger premises to take advantage of an offer of over 500 rolls of surplus carpet stock. Alongside our work with Headlam, our partnership with ACTS435 continues. They supported us with around £37,000 of donations to help cover the cost of fitting carpets. The project featured again on national television appearing on BBC One in September 2025.

This level of service to the local community is unparalleled and unique within Calderdale. Specifically, the support from Mercado in providing end rolls of carpet, which would otherwise have gone to landfill, and as these figures show is a significant benefit to households in the rental sector (both social and private landlords) seeking support from Noah's Ark. The result of this carpet project not only improves the quality of family life but saves energy costs for those families as carpets insulate and help to keep properties warm. It is government policy that landlords are only required to cover kitchens and bathrooms, no other rooms, this makes for cold draughty homes which are difficult to keep warm. The positive impact in having a carpeted home is immense and it has been acknowledged that this feeds into tenants who have pride in where they live which fosters good relationships between renters and rentees. This is a recognised benefit from this relatively new project.

Another new area of work for the NAMAS has been that of holding a 'drop in' service at the MacMillan Unit of Calderdale Royal Hospital. Due to several referrals from staff at the unit, it became apparent that there are many cases of patients being unable to leave hospital due to needs not being met at their home. This has not only included household items listed above but specific benefit advice. Being able to support people when they are faced with such difficulty is exactly what NAMAS can do and having a dedicated benefits specialist means that this support is given in a timely and compassionate way. Well done again to the team for continually adapting to new ways of working.

Writing this report provides the opportunity to reflect and review the work of Noah's Ark Centre, it is always a humbling experience to do so. It is important to realise that without this essential presence in Calderdale, our community would be lacking. As anyone involved in the charity sector knows, the challenge is always funding and the uncertainty of which applications will be successful. It is a continual balance to maintain services whilst at the same time, not overstretching ourselves, being innovative, yet consistent. Both of our teams do this, and the trustees are immensely grateful to Alosa and Andrew for keeping this balance.
On behalf of all the trustees I would like to thank Alosa and Andrew for their commitment and leading their teams of staff and volunteers. I would like to thank every member of staff too and for all the volunteers who choose to commit to our charity. All of you provide an invaluable service for Calderdale. To our funders, including other charities, companies and individuals who have been mentioned in this report and those listed in the accounts we are very grateful indeed.

FINANCIAL REVIEW

During the year income exceeded expenditure by £27,087 (2024 - £308,721). The total funds of the Charity have increased from £908,745 to £935,832. Free reserves at 30 September 2025, after accounting for restricted funds, designated funds and reserves represented by fixed assets were £143,263 (2024: £80,812). The designated funds include a contingency fund of £40,000 (2024: £40,000), a building extension fund of £22,170 (2024: 23,208), IT & Telephone fund of £475 (2024: £528), Money advice fund of £429 (2024: £nil) and Justice money advice project of £10,000 (2024: £10,000).

The Trustees would like to thank the many individuals and organisations who have given monetary donations in order for us to continue our work.

Reserves Policy
The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Charity have set aside designated funds primarily to cover anticipated running costs for three months should all outside funding cease. As at 30 September 2025 the Unrestricted funds of the charity are £270,873 (2024: £208,843) and the Restricted funds of the charity are £664,959 (2024: £699,902).

Principal funding sources
The principal finding sources for the charity are grants receivable.

PLANS FOR FUTURE PERIODS

The company aims to continue its current activities to consolidate and build on previous successes.

We have continued to engage with officers and councillors with a view to exploring ways in which our premises might be developed to further benefit our members and the community. It is our intention to continue these discussions in the future.

The trustees' annual report and the strategic report were approved on 14 April 2026 and signed on behalf of the board of trustees by:



B M SIMPSON
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NOAH'S ARK CENTRE *(continued)*

YEAR ENDED 30 SEPTEMBER 2025

I report to the trustees on my examination of the financial statements of Noah's Ark Centre ('the charity') for the year ended 30 September 2025.

RESPONSIBILITIES AND BASIS OF REPORT

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

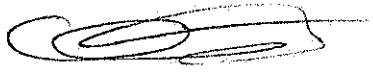
INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 accounts to be reached.



E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	60,410	739,399	**799,809**	848,677
Charitable activities	**6**	100,154	–	**100,154**	120,442
Investment income	7	19,588	–	**19,588**	17,275
Total income		180,152	739,399	**919,551**	986,394
Expenditure					
Expenditure on charitable activities	**8,9**	280,074	612,390	**892,464**	677,673
Total expenditure		280,074	612,390	**892,464**	677,673
Net income		(99,922)	127,009	**27,087**	308,721
Transfers between funds		161,952	(161,952)	–	–
Net movement in funds		62,030	(34,943)	**27,087**	308,721
Reconciliation of funds					
Total funds brought forward		208,843	699,902	**908,745**	600,024
Total funds carried forward		270,873	664,959	**935,832**	908,745

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

The notes on pages 12 to 32 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION *(continued)*

30 SEPTEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Intangible assets	15		6,194		9,152
Tangible fixed assets	16		65,826		65,373
			72,020		74,525
CURRENT ASSETS					
Debtors	17	100,568		95,378	
Cash at bank and in hand		782,486		751,518	
		883,054		846,896	
CREDITORS: amounts falling due within one year	18	19,242		12,676	
NET CURRENT ASSETS			863,812		834,220
TOTAL ASSETS LESS CURRENT LIABILITIES			935,832		908,745
NET ASSETS			935,832		908,745
FUNDS OF THE CHARITY					
Restricted funds			664,959		699,902
Unrestricted funds			270,873		208,843
Total charity funds	20		935,832		908,745

For the year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 14 April 2026, and are signed on behalf of the board by:

B M SIMPSON
Trustee

The notes on pages 12 to 32 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**27,087**	308,721
Adjustments for:		
Depreciation of tangible fixed assets	**10,402**	8,846
Amortisation of intangible assets	**2,958**	3,639
Other interest receivable and similar income	**(19,588)**	(17,275)
Accrued expenses/(income)	**7,177**	(19,349)
Changes in:		
Trade and other debtors	**(5,190)**	(48,894)
Trade and other creditors	**(611)**	2,498
Cash generated from operations	**22,235**	238,186
Interest received	**19,588**	17,275
Net cash from operating activities	**41,823**	255,461
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	**(11,442)**	(9,741)
Proceeds from sale of tangible assets	**587**	–
Purchase of intangible assets	**–**	(960)
Net cash used in investing activities	**(10,855)**	(10,701)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**30,968**	244,760
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**751,518**	506,758
CASH AND CASH EQUIVALENTS AT END OF YEAR	**782,486**	751,518

The notes on pages 12 to 32 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 55 Pellon Lane, Halifax, West Yorkshire, HX1 5SP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Taxation

As a Charity, Noah's Ark Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which the Trustees have not designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes, details of which can be found in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

The costs of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

Incoming resources

All incoming resources are recognised when the Charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. The majority of costs are directly attributable to specific activities.

Costs of generating funds comprise the costs associated with attracting voluntary income, which is mainly grant application preparation.

Charitable activities include expenditure associated with meeting the charitable objectives.

Governance costs include those incurred in the governance of the Charity and its assets, and are primarily associated with constitutional and statutory requirements.

Expenditure on grants is recorded once the company has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The company has not made any grant commitments of more than one year.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage as set out in note 8.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Software	-	20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Fixed assets are stated at cost less accumulated depreciation. Additions costing below £1,000 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2%/4% straight line
Plant and machinery	-	25% reducing balance
Fixtures & fittings	-	15% reducing balance
Kitchen equipment	-	20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. LIMITED BY GUARANTEE

The company does not have a share capital being a company limited by guarantee. Individual trustee's liability is limited to a maximum of £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
DONATIONS			
Donations	13,126	955	**14,081**
Gift aid	(734)	–	**(734)**
GRANTS			
Grants receivable	48,018	730,194	**778,212**
Grants - Food bank	–	8,250	**8,250**
	60,410	739,399	**799,809**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DONATIONS			
Donations	13,088	9,946	23,034
Gift aid	3,310	–	3,310
GRANTS			
Grants receivable	32,000	759,354	791,354
Grants - Food bank	–	30,979	30,979
	48,398	800,279	848,677

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Counselling and money advice fees	100,154	**100,154**	114,392	114,392
Play therapy referrals	–	–	6,050	6,050
	100,154	**100,154**	120,442	120,442

7. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	19,588	**19,588**	17,275	17,275

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Counselling and money advice fees	231,858	565,716	**797,574**
Food bank	–	18,939	**18,939**
Support costs	48,216	27,735	**75,951**
	280,074	612,390	**892,464**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Counselling and money advice fees	124,694	475,695	600,389
Food bank	1	30,232	30,232
Support costs	31,178	15,873	47,052
	155,873	521,800	677,673

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Counselling and money advice fees	797,573	73,450	**871,023**	645,492
Food bank	18,939	–	**18,939**	30,232
Governance costs	–	2,500	**2,500**	1,949
	816,512	75,950	**892,464**	677,673

10. ANALYSIS OF SUPPORT COSTS

	Counselling and money advice fees	Governance	**Total 2025**	Total 2024
	£	£	**£**	£
Premises	31,627	–	**31,627**	16,114
Communications and IT	15,721	–	**15,721**	8,229
General office	2,880	–	**2,880**	3,373
Postage, printing and stationery	7,597	–	**7,597**	2,908
Bank charges	60	–	**60**	60
Depreciation	13,946	–	**13,946**	12,485
Professional fees	1,619	–	**1,619**	1,934
Accountancy fees	–	2,500	**2,500**	1,950
	73,450	2,500	**75,950**	47,053

11. NET INCOME

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Amortisation of intangible assets	**2,958**	3,639
Depreciation of tangible fixed assets	**10,402**	8,846

12. INDEPENDENT EXAMINATION FEES

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**2,500**	1,950
Other financial services	**1,619**	1,220
	4,119	3,170

13. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	**527,748**	376,045
Social security costs	**40,989**	24,914
Employer contributions to pension plans	**14,611**	8,639
	583,348	409,598

The average head count of employees during the year was 25 (2024: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	**15**	11

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. INTANGIBLE ASSETS

	Computer Software £
Cost	
At 1 October 2024 and 30 September 2025	**14,790**
Amortisation	
At 1 October 2024	**5,638**
Charge for the year	**2,958**
At 30 September 2025	**8,596**
Carrying amount	
At 30 September 2025	**6,194**
At 30 September 2024	9,152

16. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 October 2024	189,167	–	51,246	22,519	**262,932**
Additions	4,542	6,900	–	–	**11,442**
Disposals	–	–	(936)	–	**(936)**
At 30 September 2025	193,709	6,900	50,310	22,519	**273,438**
Depreciation					
At 1 October 2024	141,876	–	45,956	9,727	**197,559**
Charge for the year	4,211	520	955	4,716	**10,402**
Disposals	–	–	(349)	–	**(349)**
At 30 September 2025	146,087	520	46,562	14,443	**207,612**
Carrying amount					
At 30 September 2025	47,622	6,380	3,748	8,076	**65,826**
At 30 September 2024	47,291	–	5,290	12,792	65,373

17. DEBTORS

	2025	2024
	£	£
Trade debtors	**61,634**	42,035
Prepayments and accrued income	**36,841**	47,206
Other debtors	**2,093**	6,137
	100,568	95,378

18. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**381**	1,352
Accruals and deferred income	**16,278**	9,101
Pension fund creditor	**2,583**	2,223
	19,242	12,676

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,611 (2024: £8,639).

20. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 Oct 2024	Income	Expenditure	Transfers	**30 Sept 2025**
	£	£	£	£	**£**
General funds	135,107	179,652	(278,912)	161,952	**197,799**
Contingency Fund	40,000	–	–	–	**40,000**
Building	23,208	–	(1,038)	–	**22,170**
IT & Telephones	528	–	(53)	–	**475**
Money advice, discretionary	–	500	(71)	–	**429**
Centre for Social Justice - money advice project	10,000	–	–	–	**10,000**
	208,843	180,152	(280,074)	161,952	**270,873**

	1 Oct 2023	Income	Expenditure	Transfers	30 Sept 2024
	£	£	£	£	£
General funds	118,658	176,115	(154,686)	(4,980)	135,107
Contingency Fund	35,000	–	–	5,000	40,000
Building	24,246	–	(1,038)	–	23,208
IT & Telephones	590	–	(62)	–	528
Money advice, discretionary	19,243	–	(87)	(19,156)	–
Centre for Social Justice - money advice project	–	10,000	–	–	10,000
	197,737	186,115	(155,873)	(19,136)	(208,843)

The designated funds are made up of:

The building extension and IT and telephones: the funds represent the net book value of the related assets and are being reduced each year by the depreciation charge.

Money advise - money and debt advice and support.

Centre for Social Justice - a fund to contribute to the money advice project.

Restricted funds

	1 Oct 2024 £	Income £	Expenditure £	Transfers £	30 Sept 2025 £
NHS CCG	3,184	–	–	–	**3,184**
Big Lottery 'Awards for All'	3,496	–	(276)	–	**3,220**
Economic Fighting Fund	5,082	–	(363)	–	**4,719**
Ovenden Initiative	298	–	–	–	**298**
Emergency Grants	–	–	–	–	–
CMBC Money Advice	–	–	–	–	–
Ling Bob Project	–	–	–	–	–
THISS - Therapeutic Intervention in Secondary Schools	66,689	–	–	–	**66,689**
Henry Smith Grant	44,926	41,500	(42,465)	–	**43,961**
CYP-IAPT & Recruit to Train Training & Supervision Costs	11,633	–	(4,809)	–	**6,824**
THIPS - Therapeutic Interventions in Primary Schools	(14)	–	–	–	**(14)**
CFFC Grants Comm Found Small Pot	–	–	–	–	–
Lottery Funded Money Advice Project	82	90,140	(86,000)	–	**4,222**
Mental Health Workers for YP in the Home	19,852	–	(1,669)	–	**18,183**
THIFS	–	–	–	–	–
PACT - Play & Creative Therapies	–	–	–	–	–
CY Mental Health Training for Parents	–	–	–	–	–
Food Bank	11,930	8,550	(19,774)	–	**706**
Tudor Trust Staff Wellbeing Grant	1,540	–	(1,540)	–	–
StRiCT	–	–	–	–	–
Sowerby Bridge Money Advice	–	–	–	–	–
SOS Network Project Calderdale Suicide Prevention & Self-Harm	–	–	–	–	–
CETR/NHS Calderdale CCG	–	–	–	–	–

Money & Budgeting Course/CAL	38,212	39,475	(10,672)	(67,015)	–
Stronger Neighbourhoods Grant	15,303	–	(2,086)	–	**13,217**
Inspire Project	–	–	–	–	–
Liz Gould (North Halifax)	–	–	–	–	–
New Providence URC	25,000	–	–	–	**25,000**
Triple M Fund	24,854	1,960	(8,035)	–	**18,779**
Calderdale Council Lottery match funding	13,220	–	–	–	**13,220**
THIS	72,234	71,364	(46,187)	–	**97,411**
Northern Gas Network/Green Doctor funding	62,135	65,581	(33,520)	(94,196)	–
Calderdale Cost of Living fund	14,910	–	–	–	**14,910**
Get Fit Like a Boss	33,763	–	(2,036)	–	**31,727**
UK Shared Prosperity fund	70,733	55,076	(70,040)	–	**55,769**
Together Housing	–	–	–	–	–
Lottery Funded Money Advice Project Fixed asset fund	1,890	–	(523)	–	**1,367**
Food Bank Fixed asset fund	964	–	(251)	–	**713**
Money & Budgeting Course/CAL Fixed asset fund	1,737	–	(996)	(741)	–
Get Fit Like a Boss Fixed asset fund	806	–	(158)	–	**648**
Mercado Carpet Fitting Fund	11,681	34,371	(34,898)	–	**11,154**
CFFC/Washing Machine Fund	–	–	–	–	–
Mixenden Fund	5,870	–	–	–	**5,870**
DHSC Early Intervention Hub	86,003	222,176	(162,615)	–	**145,564**
ASD/MNT Service	37,153	18,370	(14,600)	–	**40,923**
Glasspool	(6,176)	65,000	(58,282)	–	**542**

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Supporting Stronger Neighbourhoods	17,047	17,985	(8,561)	–	**26,471**
Mercado Carpet Fitting fund Fixed asset fund	497	–	(126)	–	**371**
DHSC Early Intervention Hub Fixed asset fund	3,368	–	(1,029)	–	**2,339**
Ovenden Wind Farm	–	5,000	–	–	**5,000**
CPD Income	–	2,850	(879)	–	**1,971**
	699,902	739,399	(612,390)	(161,952)	**664,959**

	1 Oct 2023 £	Income £	Expenditure £	Transfers £	30 Sept 2024 £
NHS CCG	3,435	(1)	(250)	–	3,184
Big Lottery 'Awards for All'	3,789	–	(293)	–	3,496
Economic Fighting Fund	5,445	–	(363)	–	5,082
Ovenden Initiative	298	–	–	–	298
Emergency Grants	3,607	–	–	(3,607)	–
CMBC Money Advice	58	–	–	(58)	–
Ling Bob Project	20	–	–	(20)	–
THISS - Therapeutic Intervention in Secondary Schools	106,489	–	(39,800)	–	66,689
Henry Smith Grant	31,743	40,400	(27,217)	–	44,926
CYP-IAPT & Recruit to Train Training & Supervision Costs	15,444	5,000	(8,811)	–	11,633
THIPS - Therapeutic Interventions in Primary Schools	4,668	–	(4,682)	–	(14)

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

CFFC Grants Comm Found Small Pot	6,030	–	–	(6,030)	–
Lottery Funded Money Advice Project	(21,202)	98,801	(76,923)	(594)	82
Mental Health Workers for YP in the Home	21,907	–	(2,055)	–	19,852
THIFS	4,736	–	(4,736)	–	–
PACT - Play & Creative Therapies	12,133	–	(12,133)	–	–
CY Mental Health Training for Parents	1,476	–	(1,476)	–	–
Food Bank	10,965	31,259	(30,294)	–	11,930
Tudor Trust Staff Wellbeing Grant	2,271	950	(1,681)	–	1,540
StRiCT	2,559	–	(2,559)	–	–
Sowerby Bridge Money Advice	185	–	–	(185)	–
SOS Network Project Calderdale Suicide Prevention & Self-Harm	533	–	(533)	–	–
CETR/NHS Calderdale CCG	721	–	(721)	–	–
Money & Budgeting Course/CAL	–	49,345	(10,519)	(614)	38,212
Stronger Neighbourhoods Grant	21,967	29,547	(19,164)	(17,047)	15,303
Inspire Project	3,473	–	(3,473)	–	–
Liz Gould (North Halifax)	2,100	–	(1,740)	(360)	–
New Providence URC	25,000	–	–	–	25,000
Triple M Fund	3,257	7,386	(14,735)	28,946	24,854
Calderdale Council Lottery match funding	13,220	–	–	–	13,220
THIS	35,966	70,000	(33,732)	–	72,234

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Northern Gas Network/Green Doctor funding	–	105,582	(43,447)	–	62,135
Calderdale Cost of Living fund	14,910	–	–	–	14,910
Get Fit Like a Boss	35,077	–	(1,314)	–	33,763
UK Shared Prosperity fund	22,839	92,452	(44,558)	–	70,733
Together Housing	1,120	4,000	(2,340)	(2,780)	–
Lottery Funded Money Advice Project Fixed asset fund	1,724	–	(428)	594	1,890
Food Bank Fixed asset fund	1,286	–	(322)	–	964
Money & Budgeting Course/CAL Fixed asset fund	2,040	–	(917)	614	1,737
Get Fit Like a Boss Fixed asset fund	998	–	(192)	–	806
Mercado Carpet Fitting Fund	–	37,014	(27,609)	2,276	11,681
CFFC/Washing Machine Fund	–	5,200	(5,650)	450	–
Mixenden Fund	–	10,000	(4,130)	–	5,870
DHSC Early Intervention Hub	–	142,344	(52,228)	(4,113)	86,003
ASD/MNT Service	–	46,000	(8,847)	–	37,153
Glasspool	–	25,000	(31,176)	–	(6,176)
Supporting Stronger Neighbourhoods	–	–	–	17,047	17,047
Mercado Carpet Fitting fund Fixed asset fund	–	–	(7)	504	497
DHSC Early Intervention Hub Fixed asset fund	–	–	(745)	4,113	3,368
Ovenden Wind Farm	–	–	–	–	–
CPD Income	–	–	–	–	–
	402,287	800,279	(521,800)	19,136	699,902

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

NHS CCG - to improve health care services that are accessed by members of our local area.

Big Lottery 'Awards for All'/Lottery Capital Grant - the original grant was used to provide equipment and is written off over the life of the asset.

Economic Fighting Fund - Money and debt advice

Ovenden Initiative - Publicity fund

Emergency Grants - To provide emergency support such as foodbanks, and to support essential and basic needs.

CMBC Money Advice - Money and debt advice and support.

Ling Bob Project - Therapeutic Interventions in Ling Bob School

THISS - Therapeutic Intervention in Secondary Schools for improved mental health and well Being.

Henry Smith Grant - Received towards running costs, including salary of a project coordinator and also for a project providing counselling for people who have experienced child sexual abuse, sexual violence or domestic violence in Calderdale.

Calderdale Bereavement Services/Rainbows - for structured programme for children aged 5-11 (primary school age), who are experiencing loss of any kind.

CYP-IAPT & Recruit to Train - Children and Young People's Improving Access to Psychological Therapies project that focuses on transforming mental health services for children and young people and their families.

Training & Supervision Costs - CPD Counselling Children and Young People (5-15 years).

THIPS - Therapeutic Interventions in Primary Schools for improved mental health and well being.

CFFC Grants Community Foundation Small Pot - For debt relief orders.

Lottery Funded Money Advice Project - to help sustain and expand our award winning debt advice project. Additionally, we will shortly be offering bi-monthly budgeting and money management training.

Mental Health Workers for YP in the Home - to improve young people's mental health in their home.

THIFS - Therapeutic Interventions for family support for improved mental health and well Being.

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

PACT - Play & Creative Therapies to support children who are experiencing emotional distress which can affect the way they develop, behave and function in everyday life.

CY - Mental Health Training for Parents - Improving access to psychological therapies project that focuses on transforming mental health services for parents.

Food Bank - Since March 2020 we have been running a food bank principally to support the people of North Halifax (although in practice we have been providing support across Calderdale).

Tudor Trust Staff Wellbeing Grant - For staff wellbeing.

StRiCT - received from Community Foundation for Calderdale for our project Strengthening Resilience in Challenging Times - Young People's Remote Counselling

Sowerby Bridge Money Advice - To support clients in Sowerby Bridge to access our money advice services.

SOS Network Project Calderdale - a small grant around suicide and self-harm prevention.

Suicide Prevention & Self-Harm - a small grant around suicide and self-harm prevention.

CETR/NHS Calderdale CCG - for a block of sessions agreed to be delivered by a therapist and funded by the CCG.

Money & Budgeting Course/CAL - To improve financial capability of Calderdale residents.

Stronger Neighbourhoods Grant - for supporting stronger neighbourhoods.

Inspire Project - To help Calderdale residents gain employment.

Liz Gould (North Halifax) - Donation received to support the work around money, debt advice and food.

New Providence URC - Donation received to support the work around money, debt advice and food.

Triple M Fund - Donations in memory of Chris Moore for debt relief orders.

Calderdale Council match funding - Donations received to support the work around money and debt advice.

THIS - Therapeutic Intervention in schools for the improved mental health and well being.

Northern Gas Network/Green Doctor funding - Energy surveys within homes to improve efficiency.

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Calderdale cost of living fund 2022 - Support towards running costs of debt management.

Get Fit Like a Boss - To improve physical activity of groups and in turn improve financial and emotional resilience.

UK Shared Prosperity fund - To increase capacity in debt advice project by recruiting and training new employees.

Heath United Reformed Church DRO fund - To support client group in payment of debt relief order fees.

Together Housing - a grant to assist with supplying and fitting carpets in homes.

Mercado Carpet Fitting fund - To fund the fitting of carpets in the homes of people in need.

CFFC/Washing machine fund - To fund washing machines in homes of people in need.

Mixenden fund - To fund washing machines in homes of people in need.

DHSC Early Intervention hub - To provide Integrated Wellbeing Service to young people within the community. Offering a range of holistic integrated wellbeing interventions aiming to support early improvements and build resilience in their mental, emotional and general wellbeing.

ASD/MNT Service - To provide Therapeutic sessions to young people referred by the service.

Glasspool - Emergency grants, carpets funding to alleviate immediate financial pressures through grants, to help people navigate challenging times with dignity and renewed sense of hope.

Supporting Stronger Neighbourhoods - To fund all aspects of economic and social wellbeing and enhance people's sense of place.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Intangible assets	6,194	–	**6,194**
Tangible fixed assets	48,342	17,484	**65,826**
Current assets	227,722	655,332	**883,054**
Creditors less than 1 year	(11,385)	(7,857)	**(19,242)**
Net assets	270,873	664,959	**935,832**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	9,152	–	9,152
Tangible fixed assets	45,143	20,230	65,373
Current assets	160,719	686,177	846,896
Creditors less than 1 year	(6,171)	(6,505)	(12,676)
Net assets	208,843	699,902	908,745

22. ANALYSIS OF CHANGES IN NET DEBT

	1 Oct 2024 £	Cash flows £	**30 Sep 2025 £**
Cash at bank and in hand	751,518	30,970	**782,488**

23. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	**2,927**	3,108
Later than 1 year and not later than 5 years	–	4,403
	2,927	7,511

24. CONTINGENCIES

There is an ongoing dispute with an former employee, and whilst it is believed unlikely that any liability will arise, there is a theoretical contingent liability to the company for any unforeseen expense which may occur as a result of the dispute.

25. RELATED PARTIES

During the year the Charity used the services of M B Electrical on normal commercial terms totalling £16,935 (2024: £3,150). M Brown is related to one of the trustees.

Salaries and benefits of £50,856 were paid to an employee who are related to a trustee.

There were no other related party transactions in this or the previous period.

NOAH'S ARK CENTRE

England & Wales - Charity number 1088063

Accounts

Noah's Ark Centre
Safe Haven and Place of Hope

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2024

Company registration number 4077381

Charity number 1088063

STREETS®
SPENSER WILSON
CHARTERED ACCOUNTANTS

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 30 SEPTEMBER 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Noah's Ark Centre
Charity registration number	1088063
Company registration number	4077381
Principal office and registered office	55 Pellon Lane Halifax West Yorkshire HX1 5SP
The trustees	K Brown (nee Sykes) B M Simpson M Mellor P D Varney Rev A Dick C Smith
Company secretary	P D Varney
Independent examiner	Mrs E A Short Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and was incorporated on 25th September 2000. The Charity is governed by its Memorandum and Articles of Association dated 25th September 2000 as amended on 25th June 2001, which have been approved by the Trustees and the Charity Commission. It is registered as a Charity with the Charity Commission.

The liability of each member in the event of winding up is limited to £1.

The Charity's registered name is Noah's Ark Centre.

Recruitment and appointment of trustees

Any new Trustees must have attained the age of 18 years and be recommended by the current Trustees. They must also provide a statement from the proposed Trustee that they are willing to be appointed a Trustee. Every year one third of the Trustees must retire by rotation, the retiring Trustee can be re-appointed. The trustees to retire by rotation should be those who have been longest in office since their last appointment or reappointment.

As set out in the Articles of Association there shall always be a minimum of three Trustees. There is no maximum number of Trustees allowed. The Chair of the Trustees is nominated at the Annual General Meeting by the Trustees present. The Charity is managed and overseen by the Trustees.

During the year the Trustees make decisions regarding strategic matters. However, the management team make decisions regarding the day-to-day running of the Charity.

Trustee induction and training

At the first meeting after the Annual General Meeting, all trustees are reminded of their responsibilities and new trustees provided with a copy of CC3: The Essential Trustee and a copy of the company's Memorandum and Articles of Association. The trustees discuss and update the company's future plans and objectives document.

Risk management

The Trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Organisation structure

Noah's Ark Centre has a Board of Trustees usual consisting of around six trustees. The Board of Trustees includes a chair, treasurer and secretary who meet on a six weekly basis and are responsible for the strategic direction and policy of the charity.

OBJECTIVES AND ACTIVITIES

Noah's Ark Centre has now been an active presence in North Halifax for almost 20 years and it continues to show that it is has a vital part to play in the community and offers services to the residents of Calderdale. Whilst some outreach was reduced due to a lack of funding, it has been extremely pleasing that this commenced once again from March 2019. Noah's Ark continues to promote self-worth, freedom from negative coping strategies resilience and the potential for fulfilling relationships, employment, financial stability and community involvement. This is done through or counselling teams covering adults, children, young people and families and increasingly through efficient and effective money advice service.

The building continues to be host to other groups supporting the improvement of mental health in the Halifax area.

Trustees meet on a regular basis to ensure the objectives of Noah's Ark are being achieved and developed whilst maintaining a positive financial position.

ACHIEVEMENTS AND PERFORMANCE

It is quite incredible how quickly each year goes by and with it how many people Noah's Ark Counselling and Money Advice Service help. I and the whole board of trustees are continually amazed by the innovative ways, hard work and determination with which the staff and volunteers work to improve, help, support and enhance the lives of those who engage with Noah's Ark in some capacity. It truly is incredible, and the effectiveness of this help is beginning to make an impression much further afield and to to influence significant national bodies such as the Centre for Social Justice and to feed into research by the Mental Health Policy Research Unit along with University College London. These prominent bodies have heard of Noah's Ark due to the sustained and consistent work that is being done in the areas of money advice and debt management and person-centred therapeutic counselling. This recognition has not come overnight but through the diligent, consistent hard work of our service managers (Alosa Kaimacuata, Therapeutic Services Manager and Andrew Sykes, Funding & Development and Money Advice Manager), and their teams.

The core work of the Money Advice Team (NAMAS) continues with 381 people alone having gone through the Debt Relief Order process from March 2024 to March 2025 out of a total of 806 referrals. All these referrals are engagements with individuals who are in some kind of financial difficulty. By being referred to Noah's Ark this can be a transformative experience, not only for relieving an individual from immediate stress but to re-educate their ability to understand and manage their income through the provision of 'Budget Like a Boss' course. These courses delivered and written by the team are practical, appropriate and relevant to day to day living. The team have also been joined by a specialist in state benefits which is providing a new insight and support for those in need of this specific understanding. Over the many years that the Money Advice service has been active and through their learned experience the team look to provide those seeking help with a 'hand up' not a 'hand out'.

With this knowledge the decision was made to close the foodbank (originally set up during the COVID Pandemic) as the prime aim of the service is to encourage full engagement with the service to change poor financial habits and build financial resilience. Therefore, Noah's Ark provide food and support and other household essentials to those who express a genuine desire to change.

In April 2024 Noah's Ark began to administer a new small grants and carpets project with £160k funding provided by the Glasspool Trust, carpets previously destined for landfill, by Mercado and fitting costs via Acts 435. These three funders have enabled 588 people to be helped with washing machines, fridge freezers, cookers, small appliances, beds and of course carpets and flooring. All essential items to support those in real need in our local area. It is also very pleasing to hear from a funder that 'it's remarkable what Noah's Ark have achieved'. In addition to Noah's Ark making full use of donated carpets they have also provided work experience places for four apprentice carpet fitters for 2 weeks, working with the fitters to train them and hopefully securing employment for these young people in the trade in the future. This is a clear example of 360 degree support, a charity being supported by a donor and the charity in turn being able to support the donor in their longer-term need of carpet fitters! We express our very grateful thanks to the Glasspool Trust, Mercado and Acts 435 for their continued support.

I mentioned at the beginning of this report the Centre for Social Justice (CSJ), this independent organisation puts social justice at the heart of British politics and seeks to influence government policies to address causes of poverty. NAMAS have provided evidence based and firsthand experience to feed into one of their reports, Lonely Nation, published in Dec'24. This is testament to the most valuable work the team does but also to their total understanding of the causes of debt and the impact it has not just on individuals but on society. It was also very unexpected to hear that the team has been nominated for a CSJ Award for their work around debt (one of the key focus areas for CSJ). The awards are being held in November 2025 and will be a wonderful thing for the team to attend, along with philanthropists, journalists, policy makers, celebrities and politicians. The team will certainly be mixing with some influential people and it's all credit to them that they have received this nomination. Whatever the outcome, well done!

This report only touches on the work undertaken by the teams but it's good to highlight that occasionally they take on tasks completely out of their comfort zone. This was evidenced by Andrew, Kelly and Zoe (Debt Advisors), plus a former client who contributed to a video case study about the service. This impactful video itself is being used by West Yorkshire Combined Authority to influence their submission to government for continuation funding for budget management training.

Another example of how the team work to change, grow and affect others in a positive way. The core area of focus at Noah's Ark has always been its counselling services and this has never changed. The team continue to support children, Young People and adults at the centre but also in Calderdale schools, both primary and secondary, and other support centres. The provision into schools for Y5-Y9 known as Therapeutic Interventions in Schools (THIS) has been extended until the end of March 2027 and whilst there are some slight changes to how this will be delivered it will establish referral pathways and increased partnership working with other providers. This continuation funding is further testament to the positive outcomes for users and the working relationships with these funders.
The reach of the Therapeutic Team has widened even further with Noah's Ark Team support being

provided to Parents/Carers and individual clinical Supervision to one of the teams within Calderdale Council. This area of supervision is a potential development area for our team of highly qualified and experienced counsellors.

In last years report we referenced a new project that was due to commence in September 2024. This was funded by the Department for Social Care (DHSC) and brought together all the aspects of Noah's Ark work, Money Advice and Therapeutic Services. This new Integrated Wellbeing Service (IWS)started as planned and has exceeded the contracted 500 interventions for Young People aged 15-25 years, delivering 650 to the end of March 2025. These interventions have included therapy, walking and cookery groups, and money advice and budgeting. Being able to offer all these services to specific disadvantaged groups has been hugely beneficial to them. It is therefore very pleasing to hear that the funding for the IWS has been extended until the end of March 2026. Thanks must go to Alosa and the new team who have set up and created this new project which is going from strength to strength.

It has, however, become clear that with the development of the new IWS we are physically running out of space to accommodate the number of people using the building. Every conceivable space is being utilised which necessitates some changes. There is remedial work and redecoration required not for cosmetic purposes but to create a pleasant and more functional environment. This will be a focus for the next year.

As with all charities, funding can be a significant challenge, and we do not take for granted that we are in a more stable financial position than has been the case in previous years. This has not changed our attitude to being prudent in all our expenditure or to take any funding income for granted. The teams ability to deliver on the outcomes is fundamental as is the ability to report on outcome measures to funders. This has been made much more efficient with the now embedded use of the CORE.Net system. This system, implemented in 2023 has proved to be extremely beneficial and there are further developments available for the team to utilise following their attendance at a conference. This not only helps Noah's Ark but the individual continual professional development (CPD) of our senior team.

Continuing with the theme of CPD, further dates for the delivery of Children & Young Person Counselling have been planned to be delivered throughout the summer months. This has a twofold benefit as it has proved to be very popular with external organisations as well as supporting and increasing the capability of our own volunteers and extends the links further amongst other professionals. Noah's Ark continues to train and support up to 40 volunteer counsellors recruited from local universities and educational institutions. The long-standing relationships with these enable the placements that individuals require to gain essential experience in their chosen field of therapeutic work. This balance of volunteer placement, CPD training, followed in the longer term by qualified counsellors going on to their own private practice or employment in the Psychotherapy sector, benefits everyone.

In all it is a delight to report that it has been another successful year for Noah's Ark, driven by the continued commitment, dedication and sheer hard work of Andrew, Alosa and their teams. None of this is taken for granted by the trustees who wish to thank all the staff and volunteers for all that they have achieved.
Noah's Ark is and intends to remain the 'safe haven and place of hope' for the community of

Noah's Ark is and intends to remain the 'safe haven and place of hope' for the community of Ovenden, North Halifax and Calderdale.

FINANCIAL REVIEW

During the year income exceeded expenditure by £308,721 (2023 - £180,221). The total funds of the Charity have increased from £600,024 to £908,745. Free reserves at 30 September 2024, after accounting for restricted funds, designated funds and reserves represented by fixed assets were £80,812 (2023: £61,004). The designated funds include a contingency fund of £40,000 which has been increased form £35,000 in line with the reserves policy, the building extension fund of £23,208 and IT & Telephone fund of £528.

The Trustees would like to thank the many individuals and organisations who have given monetary donations in order for us to continue our work.

Reserves Policy
The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Charity have set aside designated funds primarily to cover anticipated running costs for three months should all outside funding cease.

Principal funding sources
The principal finding sources for the charity are grants receivable.

PLANS FOR FUTURE PERIODS

The company aims to continue its current activities to consolidate and build on previous successes.

We have continued to engage with officers and councillors with a view to exploring ways in which our premises might be developed to further benefit our members and the community. It is our intention to continue these discussions in the future.

The trustees' annual report and the strategic report were approved on 8 May 2025 and signed on behalf of the board of trustees by:



B M SIMPSON
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NOAH'S ARK CENTRE *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

I report to the trustees on my examination of the financial statements of Noah's Ark Centre ('the charity') for the year ended 30 September 2024.

RESPONSIBILITIES AND BASIS OF REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 accounts to be reached.

MRS E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
HX1 5SP

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	48,398	800,279	**848,677**	525,572
Charitable activities	**6**	120,442	–	**120,442**	142,326
Investment income	7	17,275	–	**17,275**	7,020
Total income		186,115	800,279	**986,394**	674,918
Expenditure					
Expenditure on charitable activities	**8,9**	155,873	521,800	**677,673**	494,697
Total expenditure		155,873	521,800	**677,673**	494,697
Net income		30,242	278,479	**308,721**	180,221
Transfers between funds		(19,136)	19,136	–	–
Net movement in funds		11,106	297,615	**308,721**	180,221
Reconciliation of funds					
Total funds brought forward		197,737	402,287	**600,024**	419,803
Total funds carried forward		208,843	699,902	**908,745**	600,024

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

The notes on pages 11 to 31 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION *(continued)*

30 SEPTEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Intangible assets	15		9,152		11,831
Tangible fixed assets	16		65,373		64,478
			74,525		76,309
CURRENT ASSETS					
Debtors	17	95,378		46,484	
Cash at bank and in hand		751,518		506,758	
		846,896		553,242	
CREDITORS: amounts falling due within one year	18	12,676		29,527	
NET CURRENT ASSETS			834,220		523,715
TOTAL ASSETS LESS CURRENT LIABILITIES			908,745		600,024
NET ASSETS			908,745		600,024
FUNDS OF THE CHARITY					
Restricted funds			699,902		402,287
Unrestricted funds			208,843		197,737
Total charity funds	20		908,745		600,024

For the year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 8 May 2025, and are signed on behalf of the board by:

B M SIMPSON
Trustee

The notes on pages 11 to 31 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**308,721**	180,221
Adjustments for:		
Depreciation of tangible fixed assets	**8,846**	10,939
Amortisation of intangible assets	**3,639**	1,999
Other interest receivable and similar income	**(17,275)**	(7,020)
Accrued (income)/expenses	**(19,349)**	19,774
Changes in:		
Trade and other debtors	**(48,894)**	12,792
Trade and other creditors	**2,498**	233
Cash generated from operations	**238,186**	218,938
Interest received	**17,275**	7,020
Net cash from operating activities	**255,461**	225,958
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	**(9,741)**	(7,102)
Purchase of intangible assets	**(960)**	(13,830)
Net cash used in investing activities	**(10,701)**	(20,932)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**244,760**	205,026
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**506,758**	301,732
CASH AND CASH EQUIVALENTS AT END OF YEAR	**751,518**	506,758

The notes on pages 11 to 31 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 55 Pellon Lane, Halifax, West Yorkshire, HX1 5SP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Taxation

As a Charity, Noah's Ark Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which the Trustees have not designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes, details of which can be found in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

The costs of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

Incoming resources

All incoming resources are recognised when the Charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. The majority of costs are directly attributable to specific activities.

Costs of generating funds comprise the costs associated with attracting voluntary income, which is mainly grant application preparation.

Charitable activities include expenditure associated with meeting the charitable objectives.

Governance costs include those incurred in the governance of the Charity and its assets, and are primarily associated with constitutional and statutory requirements.

Expenditure on grants is recorded once the company has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The company has not made any grant commitments of more than one year.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage as set out in note 8.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Software	-	20% straight line

3. ACCOUNTING POLICIES *(continued)*

Amortisation *(continued)*

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Fixed assets are stated at cost less accumulated depreciation. Additions costing below £100 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2%/4% straight line
Fixtures & fittings	-	15% reducing balance
Kitchen equipment	-	20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. ACCOUNTING POLICIES *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. LIMITED BY GUARANTEE

The company does not have a share capital being a company limited by guarantee. Individual trustee's liability is limited to a maximum of £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
DONATIONS			
Donations	13,088	9,946	**23,034**
Gift aid	3,310	–	**3,310**
GRANTS			
Grants receivable	32,000	759,354	**791,354**
Grants - Food bank	–	30,979	**30,979**
	48,398	800,279	**848,677**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
DONATIONS			
Donations	11,442	9,134	20,575
Gift aid	3,291	–	3,291
GRANTS			
Grants receivable	125,936	366,564	492,499
Grants - Food bank	–	9,207	9,207
	140,669	384,905	525,572

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Counselling and money advice fees	114,392	**114,392**	125,583	125,583
Play therapy referrals	6,050	**6,050**	16,743	16,743
	120,442	**120,442**	142,326	142,326

7. INVESTMENT INCOME

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Bank interest receivable	17,275	**17,275**	7,020	7,020

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Counselling and money advice fees	124,694	475,695	**600,389**
Food bank	–	30,232	**30,232**
Support costs	31,179	15,873	**47,052**
	155,873	521,800	**677,673**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Counselling and money advice fees	192,506	250,632	443,138
Food bank	–	14,645	14,645
Support costs	31,515	5,399	36,914
	224,021	270,676	494,697

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2024**	Total fund 2023
	£	£	**£**	£
Counselling and money advice fees	600,389	45,102	**645,491**	478,404
Food bank	30,232	–	**30,232**	14,645
Governance costs	–	1,950	**1,950**	1,648
	630,621	47,052	**677,673**	494,697

10. ANALYSIS OF SUPPORT COSTS

	Counselling and money advice fees	Governance	**Total 2024**	Total 2023
	£	£	**£**	£
Premises	16,114	–	**16,114**	10,225
Communications and IT	8,229	–	**8,229**	6,988
General office	3,373	–	**3,373**	1,217
Postage, printing and stationery	2,908	–	**2,908**	2,594
Bank charges	60	–	**60**	104
Depreciation	12,485	–	**12,485**	12,938
Professional fees	1,933	–	**1,933**	1,070
Accountancy fees	–	1,950	**1,950**	1,648
Bad debts	–	–	**–**	130
	45,102	1,950	**47,052**	36,914

11. NET INCOME

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Amortisation of intangible assets	**3,639**	1,999
Depreciation of tangible fixed assets	**8,846**	10,939

12. INDEPENDENT EXAMINATION FEES

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,950**	1,650
Other financial services	**1,220**	1,095
	3,170	2,745

13. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	**376,045**	286,311
Social security costs	**24,914**	16,207
Employer contributions to pension plans	**8,639**	7,775
	409,598	310,293

The average head count of employees during the year was 18 (2023: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	**11**	8

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. INTANGIBLE ASSETS

	Computer Software £
Cost	
At 1 October 2023	**13,830**
Additions	**960**
At 30 September 2024	**14,790**
Amortisation	
At 1 October 2023	**1,999**
Charge for the year	**3,639**
At 30 September 2024	**5,638**
Carrying amount	
At 30 September 2024	**9,152**
At 30 September 2023	11,831

16. TANGIBLE FIXED ASSETS

	Land & buildings £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 October 2023	189,167	49,706	14,318	**253,191**
Additions	–	1,540	8,201	**9,741**
At 30 September 2024	189,167	51,246	22,519	**262,932**
Depreciation				
At 1 October 2023	137,678	45,052	5,983	**188,713**
Charge for the year	4,198	904	3,744	**8,846**
At 30 September 2024	141,876	45,956	9,727	**197,559**
Carrying amount				
At 30 September 2024	47,291	5,290	12,792	**65,373**
At 30 September 2023	51,489	4,654	8,335	64,478

17. DEBTORS

	2024	2023
	£	£
Trade debtors	**42,035**	29,298
Prepayments and accrued income	**47,206**	14,359
Other debtors	**6,137**	2,827
	95,378	46,484

18. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**1,352**	1,077
Accruals and deferred income	**9,101**	28,450
Pension fund creditor	**2,223**	–
	12,676	29,527

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,639 (2023: £7,775).

20. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 Oct 2023	Income	Expenditure	Transfers	**30 Sept 2024**
	£	£	£	£	**£**
General funds	118,658	176,115	(154,686)	(4,980)	**135,107**
Contingency Fund	35,000	–	–	5,000	**40,000**
Building	24,246	–	(1,038)	–	**23,208**
IT & Telephones	590	–	(62)	–	**528**
Money advice, discretionary	19,243	–	(87)	(19,156)	**–**
Centre for Social Justice - money advice project	–	10,000	–	–	**10,000**
	197,737	186,115	(155,873)	(19,136)	**208,843**

	1 Oct 2022	Income	Expenditure	Transfers	30 Sept 2023
	£	£	£	£	£
General funds	21,915	289,985	(221,633)	28,391	118,658
Contingency Fund	35,000	–	–	–	35,000
Building	26,321	–	(2,075)	–	24,246
IT & Telephones	663	–	(73)	–	590
Money advice, discretionary	19,513	30	(240)	(60)	19,243
Centre for Social Justice - money advice project	–	–	–	–	–
	103,412	290,015	(224,021)	28,331	197,737

The designated funds are made up of:

The building extension and IT and telephones: the funds represent the net book value of the related assets and are being reduced each year by the depreciation charge.

Money advise - money and debt advice and support.

Centre for Social Justice - a fund to contribute to the money advice project.

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	1 Oct 2023	Income	Expenditure	Transfers	**30 Sept 2024**
	£	£	£	£	£
NHS CCG	3,435	(1)	(250)	–	**3,184**
Big Lottery 'Awards for All'	3,789	–	(293)	–	**3,496**
Economic Fighting Fund	5,445	–	(363)	–	**5,082**
Ovenden Initiative	298	–	–	–	**298**
Emergency Grants	3,607	–	–	(3,607)	–
CMBC Money Advice	58	–	–	(58)	–
Ling Bob Project	20	–	–	(20)	–
THISS - Therapeutic Intervention in Secondary Schools	106,489	–	(39,800)	–	**66,689**
Henry Smith Grant	31,743	40,400	(27,217)	–	**44,926**
CYP-IAPT & Recruit to Train Training & Supervision Costs	15,444	5,000	(8,811)	–	**11,633**
THIPS - Therapeutic Interventions in Primary Schools	4,668	–	(4,682)	–	**(14)**
CFFC Grants Comm Found Small Pot	6,030	–	–	(6,030)	–
Lottery Funded Money Advice Project	(21,202)	98,801	(76,923)	(594)	**82**
Mental Health Workers for YP in the Home	21,907	–	(2,055)	–	**19,852**
THIFS	4,736	–	(4,736)	–	–
PACT - Play & Creative Therapies	12,133	–	(12,133)	–	–
CY Mental Health Training for Parents	1,476	–	(1,476)	–	–
COVID-19 Food Bank	10,965	31,259	(30,294)	–	**11,930**
Tudor Trust Staff Wellbeing Grant	2,271	950	(1,681)	–	**1,540**
StRiCT	2,559	–	(2,559)	–	–
Sowerby Bridge Money Advice	185	–	–	(185)	–

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

SOS Network Project Calderdale Suicide Prevention & Self-Harm	533	–	(533)	–	–
CETR/NHS Calderdale CCG	721	–	(721)	–	–
Money & Budgeting Course/CAL	–	49,345	(10,519)	(614)	**38,212**
Stronger Neighbourhoods Grant	21,967	29,547	(19,164)	(17,047)	**15,303**
Inspire Project	3,473	–	(3,473)	–	–
Liz Gould (North Halifax)	2,100	–	(1,740)	(360)	–
New Providence URC	25,000	–	–	–	**25,000**
Triple M Fund	3,257	7,386	(14,735)	28,946	**24,854**
Calderdale Council Lottery match funding	13,220	–	–	–	**13,220**
THIS	35,966	70,000	(33,732)	–	**72,234**
Northern Gas Network/Green Doctor funding	–	105,582	(43,447)	–	**62,135**
Calderdale Cost of Living fund	14,910	–	–	–	**14,910**
Get Fit Like a Boss	35,077	–	(1,314)	–	**33,763**
UK Shared Prosperity fund	22,839	92,452	(44,558)	–	**70,733**
Heath United Reformed Church DRO fund	–	–	–	–	–
Together Housing	1,120	4,000	(2,340)	(2,780)	–
Lottery Funded Money Advice Project Fixed asset fund	1,724	–	(428)	594	**1,890**
Covid-19 Food Bank Fixed asset fund	1,286	–	(322)	–	**964**
Money & Budgeting Course/CAL Fixed asset fund	2,040	–	(917)	614	**1,737**
Get Fit Like a Boss Fixed asset fund	998	–	(192)	–	**806**
Mercado Carpet Fitting Fund	–	37,014	(27,609)	2,276	**11,681**

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

CFFC/Washing Machine Fund	–	5,200	(5,650)	450	–
Mixenden Fund	–	10,000	(4,130)	–	**5,870**
DHSC Early Intervention Hub	–	142,344	(52,228)	(4,113)	**86,003**
ASD/MNT Service	–	46,000	(8,847)	–	**37,153**
Glasspool	–	25,000	(31,176)	–	**(6,176)**
Supporting Stronger Neighbourhoods	–	–	–	17,047	**17,047**
Mercado Carpet Fitting fund Fixed asset fund	–	–	(7)	504	**497**
DHSC Early Intervention Hub Fixed asset fund	–	–	(745)	4,113	**3,368**
	402,287	800,279	(521,800)	19,136	**699,902**

	1 Oct 2022 £	Income £	Expenditure £	Transfers £	30 Sept 2023 £
NHS CCG	3,825	1	(390)	–	3,436
Big Lottery 'Awards for All'	4,103	–	(314)	–	3,789
Economic Fighting Fund	5,808	–	(363)	–	5,445
Ovenden Initiative	298	–	–	–	298
Emergency Grants	3,607	–	–	–	3,607
CMBC Money Advice	13,311	–	–	(13,253)	58
Ling Bob Project	20	–	–	–	20
THISS - Therapeutic Intervention in Secondary Schools	113,617	–	(7,128)	–	106,489
Henry Smith Grant	8,759	39,300	(16,317)	–	31,742
CYP-IAPT & Recruit to Train Training & Supervision Costs	8,922	22,827	(16,305)	–	15,444
THIPS - Therapeutic Interventions in Primary Schools	12,384	–	(7,716)	–	4,668

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

CFFC Grants Comm Found Small Pot	6,045	3,000	(3,015)	–	6,030
Lottery Funded Money Advice Project	(22,121)	73,093	(83,282)	11,108	(21,202)
Mental Health Workers for YP in the Home	28,591	–	(6,684)	–	21,907
THIFS	4,736	–	–	–	4,736
PACT - Play & Creative Therapies	13,789	–	(1,656)	–	12,133
CY Mental Health Training for Parents	1,476	–	–	–	1,476
COVID-19 Food Bank	19,055	9,207	(15,714)	(1,583)	10,965
Tudor Trust Staff Wellbeing Grant	3,000	–	(729)	–	2,271
StRiCT	2,559	–	–	–	2,559
Sowerby Bridge Money Advice	185	–	–	–	185
SOS Network Project Calderdale Suicide Prevention & Self-Harm	533	–	–	–	533
CETR/NHS Calderdale CCG	721	–	–	–	721
Money & Budgeting Course/CAL	31,310	–	–	(31,310)	–
Stronger Neighbourhoods Grant	20,633	18,750	(17,416)	–	21,967
Inspire Project	2,792	14,611	(13,930)	–	3,473
Liz Gould (North Halifax)	2,100	–	–	–	2,100
New Providence URC	25,000	–	–	–	25,000
Triple M Fund	1,333	9,084	(7,160)	–	3,257
Calderdale Council Lottery match funding	–	25,000	(11,780)	–	13,220
THIS	–	70,000	(34,034)	–	35,966

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Northern Gas Network/Green Doctor funding	–	–	–	–	–
Calderdale Cost of Living fund	–	15,000	(90)	–	14,910
Get Fit Like a Boss	–	39,859	(3,681)	(1,101)	35,077
UK Shared Prosperity fund	–	40,173	(17,334)	–	22,839
Heath United Reformed Church DRO fund	–	3,000	(3,060)	60	–
Together Housing	–	2,000	(880)	–	1,120
Lottery Funded Money Advice Project Fixed asset fund	–	–	(421)	2,145	1,724
Covid-19 Food Bank Fixed asset fund	–	–	(297)	1,583	1,286
Money & Budgeting Course/CAL Fixed asset fund	–	–	(879)	2,919	2,040
Get Fit Like a Boss Fixed asset fund	–	–	(103)	1,101	998
Mercado Carpet Fitting Fund	–	–	–	–	–
CFFC/Washing Machine Fund	–	–	–	–	–
Mixenden Fund	–	–	–	–	–
DHSC Early Intervention Hub	–	–	–	–	–
ASD/MNT Service	–	–	–	–	–
Glasspool	–	–	–	–	–
Supporting Stronger Neighbourhoods	–	–	–	–	–
Mercado Carpet Fitting fund Fixed asset fund	–	–	–	–	–
DHSC Early Intervention Hub Fixed asset fund	–	–	–	–	–
	316,391	384,905	(270,678)	(28,331)	402,287

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

NHS CCG - to improve health care services that are accessed by members of our local area.

Big Lottery 'Awards for All'/Lottery Capital Grant - the original grant was used to provide equipment and is written off over the life of the asset.

Economic Fighting Fund - Money and debt advice

Ovenden Initiative - Publicity fund

Emergency Grants - To provide emergency support such as foodbanks, and to support essential and basic needs.

CMBC Money Advice - Money and debt advice and support.

Ling Bob Project - Therapeutic Interventions in Ling Bob School

THISS - Therapeutic Intervention in Secondary Schools for improved mental health and well Being.

Henry Smith Grant - Received towards running costs, including salary of a project coordinator and also for a project providing counselling for people who have experienced child sexual abuse, sexual violence or domestic violence in Calderdale.

Calderdale Bereavement Services/Rainbows - for structured programme for children aged 5-11 (primary school age), who are experiencing loss of any kind.

CYP-IAPT & Recruit to Train - Children and Young People's Improving Access to Psychological Therapies project that focuses on transforming mental health services for children and young people and their families.

Training & Supervision Costs - CPD Counselling Children and Young People (5-15 years).

THIPS - Therapeutic Interventions in Primary Schools for improved mental health and well being.

CFFC Grants Community Foundation Small Pot - For debt relief orders.

Lottery Funded Money Advice Project - to help sustain and expand our award winning debt advice project. Additionally, we will shortly be offering bi-monthly budgeting and money management training.

Mental Health Workers for YP in the Home - to improve young people's mental health in their home.

THIFS - Therapeutic Interventions for family support for improved mental health and well Being.

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

PACT - Play & Creative Therapies to support children who are experiencing emotional distress which can affect the way they develop, behave and function in everyday life.

CY - Mental Health Training for Parents - Improving access to psychological therapies project that focuses on transforming mental health services for parents.

COVID-19 Food Bank - Since March 2020 we have been running a food bank principally to support the people of North Halifax (although in practice we have been providing support across Calderdale).

Tudor Trust Staff Wellbeing Grant - For staff wellbeing.

StRiCT - received from Community Foundation for Calderdale for our project Strengthening Resilience in Challenging Times - Young People's Remote Counselling

Sowerby Bridge Money Advice - To support clients in Sowerby Bridge to access our money advice services.

SOS Network Project Calderdale - a small grant around suicide and self-harm prevention.

Suicide Prevention & Self-Harm - a small grant around suicide and self-harm prevention.

CETR/NHS Calderdale CCG - for a block of sessions agreed to be delivered by a therapist and funded by the CCG.

Money & Budgeting Course/CAL - To improve financial capability of Calderdale residents.

Stronger Neighbourhoods Grant - for supporting stronger neighbourhoods.

Inspire Project - To help Calderdale residents gain employment.

Liz Gould (North Halifax) - Donation received to support the work around money, debt advice and food.

New Providence URC - Donation received to support the work around money, debt advice and food.

Triple M Fund - Donations in memory of Chris Moore for debt relief orders.

Calderdale Council match funding - Donations received to support the work around money and debt advice.

THIS - Therapeutic Intervention in schools for the improved mental health and well being.

Northern Gas Network/Green Doctor funding - Energy surveys within homes to improve efficiency.

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Calderdale cost of living fund 2022 - Support towards running costs of debt management.

Get Fit Like a Boss - To improve physical activity of groups and in turn improve financial and emotional resilience.

UK Shared Prosperity fund - To increase capacity in debt advice project by recruiting and training new employees.

Heath United Reformed Church DRO fund - To support client group in payment of debt relief order fees.

Together Housing - a grant to assist with supplying and fitting carpets in homes.

Mercado Carpet Fitting fund - To fund the fitting of carpets in the homes of people in need.

CFFC/Washing machine fund - To fund washing machines in homes of people in need.

Mixenden fund - To fund washing machines in homes of people in need.

DHSC Early Intervention hub - To provide Integrated Wellbeing Service to young people within the community. Offering a range of holistic integrated wellbeing interventions aiming to support early improvements and build resilience in their mental, emotional and general wellbeing.

ASD/MNT Service - To provide Therapeutic sessions to young people referred by the service.

Glasspool - Emergency grants, carpets funding to alleviate immediate financial pressures through grants, to help people navigate challenging times with dignity and renewed sense of hope.

Supporting Stronger Neighbourhoods - To fund all aspects of economic and social wellbeing and enhance people's sense of place.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Intangible assets	9,152	–	**9,152**
Tangible fixed assets	45,143	20,230	**65,373**
Current assets	160,719	686,177	**846,896**
Creditors less than 1 year	(6,171)	(6,505)	**(12,676)**
Net assets	208,843	699,902	**908,745**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	11,831	–	11,831
Tangible fixed assets	45,823	18,655	64,478
Current assets	149,152	404,090	553,242
Creditors less than 1 year	(9,069)	(20,458)	(29,527)
Net assets	197,737	402,287	600,024

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2023 £	Cash flows £	**At 30 Sep 2024 £**
Cash at bank and in hand	506,758	244,760	**751,518**

23. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	**3,108**	–
Later than 1 year and not later than 5 years	**4,403**	–
	7,511	–

24. CONTINGENCIES

There is an ongoing dispute with a former employee, and whilst it is believed unlikely that any liability will arise, there is a theoretical contingent liability to the company for any unforeseen expense which may occur as a result of the dispute.

25. RELATED PARTIES

During the year the Charity used the services of M B Electrical on normal commercial terms totalling £3,150 (2023: £300). M Brown is related to one of the trustees.

Salaries and benefits of £56,294 were paid to an employee who are related to a trustee.

There were no other related party transactions in this or the previous period.

NOAH'S ARK CENTRE

England & Wales - Charity number 1088063

Accounts

Noah's Ark Centre
Safe Haven and Place of Hope

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2023

Company registration number 4077381

Charity number 1088063

Spenser Wilson
Chartered Accountants & Business Advisers

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 30 SEPTEMBER 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Noah's Ark Centre
Charity registration number	1088063
Company registration number	4077381
Principal office and registered office	55 Pellon Lane Halifax HX1 5SP
Bankers address	CAF Bank 25 Kings Hill Avenue West Malling ME19 4JQ
The Trustees	K Sykes B M Simpson M Mellor P D Varney Rev A Dick C Smith
Company Secretary	P D Varney
Independent Examiner	Mrs E A Short Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and was incorporated on 25th September 2000. The Charity is governed by its Memorandum and Articles of Association dated 25th September 2000 as amended on 25th June 2001, which have been approved by the Trustees and the Charity Commission. It is registered as a Charity with the Charity Commission.

The liability of each member in the event of winding up is limited to £1.

The Charity's registered name is Noah's Ark Centre.

Recruitment and appointment of trustees

Any new Trustees must have attained the age of 18 years and be recommended by the current Trustees. They must also provide a statement from the proposed Trustee that they are willing to be appointed a Trustee. Every year one third of the Trustees must retire by rotation, the retiring Trustee can be re-appointed. The trustees to retire by rotation should be those who have been longest in office since their last appointment or reappointment.

As set out in the Articles of Association there shall always be a minimum of three Trustees. There is no maximum number of Trustees allowed. The Chair of the Trustees is nominated at the Annual General Meeting by the Trustees present. The Charity is managed and overseen by the Trustees.

During the year the Trustees make decisions regarding strategic matters. However the management team make decisions regarding the day-to-day running of the Charity.

Trustee induction and training

At the first meeting after the Annual General Meeting, all trustees are reminded of their responsibilities and new trustees provided with a copy of CC3: Responsibilities of the Charity Trustees and a copy of the company's Memorandum and Articles of Association. The trustees discuss and update the company's future plans and objectives document.

Risk management

The Trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Organisation structure

Noah's Ark Centre has a Board of Trustees usual consisting of around six trustees. The Board of Trustees includes a chair, treasurer and secretary who meet on a six weekly basis and are responsible for the strategic direction and policy of the charity.

OBJECTIVES AND ACTIVITIES

Noah's Ark Centre has now been an active presence in North Halifax for almost 20 years and it continues to show that it is has a vital part to play in the community and offers services to the residents of Calderdale. Whilst some outreach was reduced due to a lack of funding, it has been extremely pleasing that this commenced once again from March 2019. Noah's Ark continues to promote self-worth, freedom from negative coping strategies resilience and the potential for fulfilling relationships, employment, financial stability and community involvement. This is done through or counselling teams covering adults, children, young people and families and increasingly through efficient and effective money advice service.

The building continues to be host to other groups supporting the improvement of mental health in the Halifax area.

Trustees meet on a regular basis to ensure the objectives of Noah's Ark are being achieved and developed whilst maintaining a positive financial position.

ACHIEVEMENTS AND PERFORMANCE

Noah's Ark Centre (NAC) has been an active charity in Calderdale for 24 years. Over that time, and noted in annual reports, it has ridden the various storms of this sector and overcome them. This report covering 2023 and into 2024 is written at a time of considerable success for our teams of extremely diligent and dedicated employees and volunteers. It is a delight to acknowledge and report on these highlights which have only been possible through the consistent, high-quality outcomes which both the Noah's Ark Therapeutic Services team and Money Advice Service team have achieved.

In November 2023, at the Community Foundation for Calderdale's' annual Community Spirit Awards, Noah's Ark Money Advice Service (NAMAS) received an award for their work in response to The Cost-of-Living Crisis. They were one of five finalists and won this specific category being recognised as an 'indispensable pillar of support in Calderdale, offering a range of services, including money and debt advice, income optimisation, financial capability courses, food assistance and being a friendly team who lead people onto a better life'.

The ability to provide all these services has not come about overnight but has been the result of continuous hard work and 'thinking outside the box'. The team have created and developed their financial capability courses and adapted them to be relevant to the clients who seek support. It is acknowledged, not only by the judges for this award, but by the many professional organisations who refer clients to Noah's Ark for help. Whilst Noah's Ark don't actively seek out recognition such as this, it was very pleasing that the teams' work is regarded like this. Well done!

Continuing with other activities that the Money Advice team have been engaged with, leads onto the very innovative project with a large national carpet and flooring company, Mercado, that began in the middle of 2023. This project was set up after a news item on national television featuring NAMAS which was seen by this company, who knew they could help by providing carpets etc., that would otherwise have gone to landfill. This project is going from strength to strength as many clients that the team see are in rented accommodation with either no or inadequate floor coverings. For those families receiving this help in this way, it has been revolutionary. This specific project has created further job opportunities to ensure control and governance at Noah's Ark and where possible previous clients have been engaged to support with this.

The core work of the NAMAS continues with face-to-face money and debt advice, budgeting courses and food bank support, all of which underpins the overall service. The team has grown to ensure that these services continue delivering at the established high quality. In the twelve months from March 2023 to end of February 2024, the number of individuals or families referred was 659 with 364 of those resulting in a Debt Relief Order being submitted, with the majority of these engaging with the courses to ensure embedded financial learning and greater financial resilience/independence.

During 2023 both the Therapeutic Services Manager and Business Development/ Money Advice Manager have been very active in applying for funding from various local and national funders and it is with immense pride to report that several of these have been successful. These include but are not all: -

UK Shared Prosperity Fund,

Northern Gas Networks,

Together Housing,

Community Foundation for Calderdale (CFfC),

Calderdale Council,

National Lottery Community Funds,

Household Support Fund.

Glasspool Charity Trust - this is an important and significant project and recognises the unique charity which Noah's Ark Centre has become with embedded links in the community. Noah's Ark will itself be distributing £150k to support people in Calderdale.

Another significant funding application which combines all Noah's Ark services, and which was awarded in February is a twelve-month project ending in March 2025 with the Department for Health & Social Care (DHSC). This is an exciting project on many levels as it brings together the aspects provided by NAMAS and the Therapeutic Service Teams and focusses on the age group 15-25 years with self-referred access. This will involve 500 holistic wellbeing interventions and incorporate the skills of the counselling team and provide a wonderful opportunity to demonstrate that our services provide what those in our community need.

In addition to the continued work undertaken in Calderdale Secondary and Primary schools, The Adult service continues to support those who are referred or self-refer and we continue to provide longer term therapy where it is needed. This has been one of the foundations of the counselling work that NAC provides and is recognised for.

A highlight for the counselling team has been moving into a confident position with the CORE.NET IT system. This system, which was implemented in 2023 was quite crucial to NAC being in a position to apply for the above contract as it supports all our services, schools, young people and adults and is an administrative improvement. This has been a major learning experience for all counsellors and managers to provide the capacity to report and demonstrate our capability, this is of enormous benefit and is is fundamental to staying abreast with other organisations. The team are very excited by this.

In terms of the broader reach professionally, NAC currently has over 40 volunteer counsellors, recruited from local educational institutions who are able to use the training, support and experience gained with us to equip them for their careers in therapeutic work. It has been mentioned in previous annual reports that the experience, skills and knowledge of the counsellors has been shared in a training setting by offering personal development opportunities to other professionals. This has been taken further by the team who will be hosting their first external conference (in April 2024) where they will share NAC Therapeutic Approach to working with children and young people. This will deliver experiential workshops and is offered to professionals working with children and young people, particular those who are neurodiverse. This is testament to the high quality of the service and recognition of its importance to the mental health of young people in Calderdale.

The trustees would like to thank all our staff and volunteers for their work and the high standard to which it is delivered. It is an ever-evolving service and proves the adage that nothing should stand still. I would specifically like to thank our Accounts Administrator who works tirelessly on the complex accounts which are part of the makeup of charity funding, this has not specifically been highlighted before but is an immensely important role.

By constantly innovating and investing in our teams and services we hope to remain relevant and the 'safe haven of hope' in our community. Whilst we are immensely grateful that the financial position at Noah's Ark is much improved on previous years Noah's Ark Centre seeks to support the residents of Calderdale and North Halifax in particular, to provide the best possible service and share not only the professional knowledge but equip all service users with skills to improve their lives, it is a sad fact that our services are needed more than ever.

Public Benefit Statement
All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

FINANCIAL REVIEW

During the year income exceeded expenditure by £180,221 (2022: income exceeded expenditure by £52,770). The total funds of the Charity have increased from £419,803 to £600,024. Free reserves at 30th September 2023, after accounting for restricted funds, designated funds and reserves represented by Fixed Assets were £104,949 (2022: £18,781). The designated funds include a contingency fund of £35,000, Buildings 2010 fund of £24,246 and IT & Telephone fund of £590 (2022: contingency fund of £35,000).

The Trustees would like to thank the many individuals and organisations who have given monetary donations in order for us to continue our work.

Reserves Policy
The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. Three months expenditure would amount to approximately £123,000. The Charity has a set aside designated fund of £35,000, which together with the free reserves cover anticipated running costs for three months should all outside funding cease.

Principal funding sources
The principal finding sources for the charity are grants receivable.

PLANS FOR FUTURE PERIODS

The company aims to continue its current activities to consolidate and build on previous successes.

We have continued to engage with officers and councillors with a view to exploring ways in which our premises might be developed to further benefit our members and the community. It is our intention to continue these discussions in the future.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

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

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

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

The trustees' annual report was approved on 26 April 2024 and signed on behalf of the board of trustees by:



B M SIMPSON
Trustee

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NOAH'S ARK CENTRE

YEAR ENDED 30 SEPTEMBER 2023

I report to the trustees on my examination of the financial statements of Noah's Ark Centre ('the charity') for the year ended 30 September 2023.

RESPONSIBILITIES AND BASIS OF REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 accounts to be reached.



MRS E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

26 April 2024

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	140,669	384,905	**525,572**	422,216
Charitable activities	**6**	142,326	–	**142,326**	101,112
Investment income	7	7,020	–	**7,020**	1,113
Total income		290,015	384,905	**674,918**	524,441
Expenditure					
Expenditure on charitable activities	**8,9**	224,021	270,678	**494,697**	471,671
Total expenditure		224,021	270,678	**494,697**	471,671
Net income		65,994	114,227	**180,221**	52,770
Transfers between funds		28,331	(28,331)	–	–
Net movement in funds		94,325	85,896	**180,221**	52,770
Reconciliation of funds					
Total funds brought forward		103,412	316,391	**419,803**	367,033
Total funds carried forward		197,737	402,287	**600,024**	419,803

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

The notes on pages 13 to 28 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Intangible assets	15		11,831		–
Tangible fixed assets	16		64,478		68,315
			76,309		68,315
CURRENT ASSETS					
Debtors	17	46,484		59,276	
Cash at bank and in hand		506,758		301,732	
		553,242		361,008	
CREDITORS: amounts falling due within one year	18	29,527		9,520	
NET CURRENT ASSETS			523,715		351,488
TOTAL ASSETS LESS CURRENT LIABILITIES			600,024		419,803
NET ASSETS			600,024		419,803
FUNDS OF THE CHARITY					
Restricted funds			402,287		316,391
Unrestricted funds			197,737		103,412
Total charity funds	20		600,024		419,803

For the year ending 30 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 April 2024, and are signed on behalf of the board by:

B M SIMPSON
Trustee

The notes on pages 13 to 28 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**180,221**	52,770
Adjustments for:		
Depreciation of tangible fixed assets	**10,939**	9,454
Amortisation of intangible assets	**1,999**	–
Other interest receivable and similar income	**(7,020)**	(1,113)
Accrued expenses/(income)	**19,774**	(1,144)
Changes in:		
Trade and other debtors	**12,792**	(9,566)
Trade and other creditors	**233**	(1,025)
Cash generated from operations	**218,938**	49,376
Interest received	**7,020**	1,113
Net cash from operating activities	**225,958**	50,489
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	**(7,102)**	(5,250)
Purchase of intangible assets	**(13,830)**	–
Net cash used in investing activities	**(20,932)**	(5,250)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**205,026**	45,239
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**301,732**	256,493
CASH AND CASH EQUIVALENTS AT END OF YEAR	**506,758**	301,732

The notes on pages 13 to 28 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 55 Pellon Lane, Halifax, HX1 5SP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Taxation

As a Charity, Noah's Ark Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which the Trustees have not designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes, details of which can be found in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

The costs of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

Incoming resources

All incoming resources are recognised when the Charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. The majority of costs are directly attributable to specific activities.

Costs of generating funds comprise the costs associated with attracting voluntary income, which is mainly grant application preparation.

Charitable activities include expenditure associated with meeting the charitable objectives.

Governance costs include those incurred in the governance of the Charity and its assets, and are primarily associated with constitutional and statutory requirements.

Expenditure on grants is recorded once the company has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The company has not made any grant commitments of more than one year.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage as set out in note 8.

3. ACCOUNTING POLICIES *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Software	-	20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Fixed assets are stated at cost less accumulated depreciation. Additions costing below £100 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% straight line
Fixtures & fittings	-	15% reducing balance
Kitchen equipment	-	20% reducing balance
Computer equipment	-	25% straight line

3. ACCOUNTING POLICIES *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. LIMITED BY GUARANTEE

The company does not have a share capital being a company limited by guarantee. Individual trustee's liability is limited to a maximum of £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
DONATIONS			
Donations	11,441	9,134	**20,575**
Gift aid	3,291	–	**3,291**
GRANTS			
Grants receivable	125,935	366,564	**492,499**
Grants - Food bank	–	9,207	**9,207**
	140,667	384,905	**525,572**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DONATIONS			
Donations	27,674	1,333	29,007
Gift aid	2,474	–	2,474
GRANTS			
Grants receivable	60,565	315,598	376,163
Grants - Food bank	–	14,572	14,572
	90,713	331,503	422,216

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Counselling and money advice fees	125,583	**125,583**	90,452	90,452
Play therapy referrals	16,743	**16,743**	10,660	10,660
	142,326	**142,326**	101,112	101,112

7. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	7,020	**7,020**	1,113	1,113

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Counselling and money advice fees	192,505	250,633	**443,138**
Food bank	–	14,645	**14,645**
Support costs	31,514	5,400	**36,914**
	224,019	270,678	**494,697**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Counselling and money advice fees	181,570	242,200	423,770
Food bank	–	14,209	14,209
Support costs	28,712	4,980	33,692
	210,282	261,389	471,671

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	**£**	£
Counselling and money advice fees	443,138	35,266	**478,404**	455,868
Food bank	14,645	–	**14,645**	14,209
Governance costs	–	1,648	**1,648**	1,594
	457,783	36,914	**494,697**	471,671

10. ANALYSIS OF SUPPORT COSTS

	Counselling and money advice fees	Governance	**Total 2023**	Total 2022
	£	£	**£**	£
Premises	10,225	–	**10,225**	8,659
Communications and IT	6,988	–	**6,988**	8,248
General office	1,217	–	**1,217**	1,332
Postage, printing and stationery	2,594	–	**2,594**	2,935
Bank charges	104	–	**104**	91
Depreciation	12,938	–	**12,938**	9,454
Professional fees	1,070	–	**1,070**	1,084
Accountancy fees	–	1,648	**1,648**	1,594
Bad debts	130	–	**130**	295
	35,266	1,648	**36,914**	33,692

11. NET INCOME

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Amortisation of intangible assets	**1,999**	–
Depreciation of tangible fixed assets	**10,939**	9,454

12. INDEPENDENT EXAMINATION FEES

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,648**	1,594
Other financial services	**1,070**	1,084
	2,718	2,678

13. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	**286,311**	254,273
Social security costs	**16,207**	14,308
Employer contributions to pension plans	**7,775**	7,112
	310,293	275,693

The average head count of employees during the year was 16 (2022: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	**8**	8

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. INTANGIBLE ASSETS

	Computer Software £
Cost	
Additions	**13,830**
At 30 September 2023	**13,830**
Amortisation	
Charge for the year	**1,999**
At 30 September 2023	**1,999**
Carrying amount	
At 30 September 2023	**11,831**
At 30 September 2022	–

16. TANGIBLE FIXED ASSETS

	Land & buildings £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 October 2022	189,167	47,927	8,995	**246,089**
Additions	–	1,779	5,323	**7,102**
At 30 September 2023	189,167	49,706	14,318	**253,191**
Depreciation				
At 1 October 2022	130,111	44,267	3,396	**177,774**
Charge for the year	7,567	785	2,587	**10,939**
At 30 September 2023	137,678	45,052	5,983	**188,713**
Carrying amount				
At 30 September 2023	51,489	4,654	8,335	**64,478**
At 30 September 2022	59,056	3,660	5,599	68,315

17. DEBTORS

	2023	2022
	£	£
Trade debtors	**29,298**	27,854
Prepayments and accrued income	**14,359**	30,222
Other debtors	**2,827**	1,200
	46,484	59,276

18. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	**1,077**	844
Accruals and deferred income	**28,450**	8,676
	29,527	9,520

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,775 (2022: £7,112).

20. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 Oct 2022	Income	Expenditure	Transfers	**30 Sept 2023**
	£	£	£	£	**£**
General funds	21,915	289,985	(221,633)	28,391	**118,658**
Contingency Fund	35,000	–	–	–	**35,000**
Rainbows	–	–	–	–	**–**
Building	26,321	–	(2,075)	–	**24,246**
IT & Telephones	663	–	(73)	–	**590**
Money advice, discretionary	19,513	30	(240)	(60)	**19,243**
	103,412	290,015	(224,021)	28,331	**197,737**

	1 Oct 2021	Income	Expenditure	Transfers	30 Sept 2022
	£	£	£	£	£
General funds	18,074	165,928	(199,322)	37,235	21,915
Contingency Fund	35,000	–	–	–	35,000
Rainbows	37,235	–	–	(37,235)	–
Building	28,396	–	(2,075)	–	26,321
IT & Telephones	749	–	(86)	–	663
Money advice, discretionary	1,302	27,010	(8,799)	–	19,513
	120,756	192,938	(210,282)	–	103,412

The designated funds are made up of:
The building, IT and telephones are the net book value of the related assets and are reduced each year by the depreciation charge.

Rainbows - The fund was originally designated for the support of bereaved children, the expenditure to support children is being allocated from general funds and consequently the designated fund has been transferred back to general funds.

Money advice - money and money advice and support

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	1 Oct 2022	Income	Expenditure	Transfers	30 Sep 2023
	£	£	£	£	£
NHS CCG	3,825	–	(390)	–	**3,435**
Big Lottery 'Awards for All'	4,103	–	(314)	–	**3,789**
Economic Fighting Fund	5,808	–	(363)	–	**5,445**
Ovenden Initiative	298	–	–	–	**298**
Emergency Grants	3,607	–	–	–	**3,607**
CMBC Money Advice	13,311	–	–	(13,253)	**58**
Ling Bob Project	20	–	–	–	**20**
THISS - Therapeutic Intervention in Secondary Schools	113,617	–	(7,128)	–	**106,489**
Henry Smith Grant	8,759	39,301	(16,317)	–	**31,743**
CYP-IAPT & Recruit to Train Training & Supervision Costs	8,922	22,827	(16,305)	–	**15,444**
THIPS - Therapeutic Interventions in Primary Schools	12,384	–	(7,716)	–	**4,668**
CFFC Grants Comm Found Small Pot	6,045	3,000	(3,015)	–	**6,030**
Lottery Funded Money Advice Project	(22,121)	73,093	(83,282)	11,108	**(21,202)**
Mental Health Workers for YP in the Home	28,591	–	(6,684)	–	**21,907**
THIFS	4,736	–	–	–	**4,736**
PACT - Play & Creative Therapies	13,789	–	(1,656)	–	**12,133**
CY Mental Health Training for Parents	1,476	–	–	–	**1,476**
COVID-19 Food Bank	19,055	9,207	(15,714)	(1,583)	**10,965**
Tudor Trust Staff Wellbeing Grant	3,000	–	(729)	–	**2,271**
StRiCT	2,559	–	–	–	**2,559**
Sowerby Bridge Money Advice	185	–	–	–	**185**

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds - continued

SOS Network Project Calderdale Suicide Prevention & Self-Harm	533	–	–	–	**533**
CETR/NHS Calderdale CCG	721	–	–	–	**721**
Money & Budgeting Course/CAL	31,310	–	–	(31,310)	**–**
Stronger Neighbourhoods Grant	20,633	18,750	(17,416)	–	**21,967**
Inspire Project	2,792	14,611	(13,930)	–	**3,473**
Liz Gould (North Halifax)	2,100	–	–	–	**2,100**
New Providence URC	25,000	–	–	–	**25,000**
Triple M Fund	1,333	9,084	(7,160)	–	**3,257**
Calderdale Council Lottery match funding	–	25,000	(11,780)	–	**13,220**
THIS	–	70,000	(34,034)	–	**35,966**
Calderdale Cost of Living fund	–	15,000	(90)	–	**14,910**
Get Fit Like a Boss	–	39,859	(3,681)	(1,101)	**35,077**
UK Shared Prosperity fund	–	40,173	(17,334)	–	**22,839**
Heath United Reformed Church DRO fund	–	3,000	(3,060)	60	**–**
Together Housing	–	2,000	(880)	–	**1,120**
Lottery Funded Money Advice Project Fixed asset fund	–	–	(421)	2,145	**1,724**
Covid-19 Food Bank Fixed asset fund	–	–	(297)	1,583	**1,286**
Money & Budgeting Course/CAL Fixed asset fund	–	–	(879)	2,919	**2,040**
Get Fit Like a Boss Fixed asset fund	–	–	(103)	1,101	**998**
	316,391	384,905	(270,678)	(28,331)	**402,287**

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds	1 Oct 2021	Income	Expenditure	Transfers	30 Sept 2022
	£	£	£	£	£
NHS CCG	4,078	–	(252)	–	3,826
Big Lottery 'Awards for All'	4,439	–	(336)	–	4,103
Economic Fighting Fund	6,171	–	(363)	–	5,808
Ovenden Initiative	298	–	–	–	298
Emergency Grants	3,607	–	–	–	3,607
CMBC Money Advice	13,311	–	–	–	13,311
Ling Bob Project	1,520	–	(1,500)	–	20
THISS - Therapeutic Intervention in Secondary Schools	89,886	49,729	(25,998)	–	113,617
Henry Smith Grant	–	9,975	(1,216)	–	8,759
CYP-IAPT & Recruit to Train Training & Supervision Costs	4,402	21,359	(16,839)	–	8,922
THIPS - Therapeutic Interventions in Primary Schools	21,321	13,770	(22,707)	–	12,384
CFFC Grants Comm Found Small Pot	6,045	–	–	–	6,045
Lottery Funded Money Advice Project	1,131	38,584	(61,835)	–	(22,120)
Mental Health Workers for YP in the Home	15,740	20,000	(7,150)	–	28,590
THIFS	5,782	–	(1,045)	–	4,737
PACT - Play & Creative Therapies	21,440	12,500	(20,152)	–	13,788
CY Mental Health Training for Parents	1,721	–	(245)	–	1,476
COVID-19 Food Bank	21,374	14,572	(16,892)	–	19,054
Tudor Trust Staff Wellbeing Grant	2,000	2,000	(1,000)	–	3,000
StRiCT	3,326	–	(767)	–	2,559
Sowerby Bridge Money Advice	185	–	–	–	185
SOS Network Project Calderdale Suicide Prevention & Self-Harm	1,744	–	(1,211)	–	533
CETR/NHS Calderdale CCG	1,161	–	(441)	–	720
Money & Budgeting Course/CAL	5,558	35,569	(9,817)	–	31,310
Stronger Neighbourhoods Grant	5,621	31,250	(16,237)	–	20,634
Inspire Project	1,506	55,862	(54,576)	–	2,792
Liz Gould (North Halifax)	2,910	–	(810)	–	2,100
New Providence URC	–	25,000	–	–	25,000
Triple M Fund	–	1,333	–	–	1,333
	246,277	331,503	(261,389)	–	316,391

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

NHS CCG - to improve health care services that are accessed by members of our local area.

Big Lottery 'Awards for All'/Lottery Capital Grant - the original grant was used to provide equipment and is written off over the life of the asset.

Economic Fighting Fund - Money and debt advice

Ovenden Initiative - Publicity fund

Emergency Grants - To provide emergency support such as foodbanks, and to support essential and basic needs.

CMBC Money Advice - Money and debt advice and support.

Ling Bob Project - Therapeutic Interventions in Ling Bob School

THISS - Therapeutic Intervention in Secondary Schools for improved mental health and well Being.

Henry Smith Grant - Received towards running costs, including salary of a project coordinator and also for a project providing counselling for people who have experienced child sexual abuse, sexual violence or domestic violence in Calderdale.

Calderdale Bereavement Services/Rainbows - for structured programme for children aged 5-11 (primary school age), who are experiencing loss of any kind.

CYP-IAPT & Recruit to Train - Children and Young People's Improving Access to Psychological Therapies project that focuses on transforming mental health services for children and young people and their families.

Training & Supervision Costs - CPD Counselling Children and Young People (5-15 years).

THIPS - Therapeutic Interventions in Primary Schools for improved mental health and well being.

CFFC Grants Community Foundation Small Pot - For debt relief orders.

Lottery Funded Money Advice Project - to help sustain and expand our award winning debt advice project. Additionally, we will shortly be offering bi-monthly budgeting and money management training.

Mental Health Workers for YP in the Home - to improve young people's mental health in their home.

THIFS - Therapeutic Interventions for family support for improved mental health and well Being.

PACT - Play & Creative Therapies to support children who are experiencing emotional distress which can affect the way they develop, behave and function in everyday life.

CY - Mental Health Training for Parents - Improving access to psychological therapies project that focuses on transforming mental health services for parents.

COVID-19 Food Bank - Since March 2020 we have been running a food bank principally to support the people of North Halifax (although in practice we have been providing support across Calderdale).

Tudor Trust Staff Wellbeing Grant - For staff wellbeing.

StRiCT - received from Community Foundation for Calderdale for our project Strengthening Resilience in Challenging Times - Young People's Remote Counselling

Sowerby Bridge Money Advice - To support clients in Sowerby Bridge to access our money advice services.

SOS Network Project Calderdale - a small grant around suicide and self-harm prevention.

Suicide Prevention & Self-Harm - a small grant around suicide and self-harm prevention.

CETR/NHS Calderdale CCG - for a block of sessions agreed to be delivered by a therapist and funded by the CCG.

Money & Budgeting Course/CAL - To improve financial capability of Calderdale residents.

Stronger Neighbourhoods Grant - for supporting stronger neighbourhoods.

Inspire Project - To help Calderdale residents gain employment.

Liz Gould (North Halifax) - Donation received to support the work around money, debt advice and food.

New Providence URC - Donation received to support the work around money, debt advice and food.

Triple M Fund - Donations in memory of Chris Moore for debt relief orders.

Calderdale Council match funding - Donations received to support the work around money and debt advice.

THIS - Therapeutic Intervention in schools for the improved mental health and wellbeing.

Calderdale cost of living fund 2022 - Support towards running costs of debt management.

Get Fit Like a Boss - To improve physical activity of groups and in turn improve financial and emotional resilience.

UK Shared Prosperity fund - To increase capacity in debt advice project by recruiting and training new employees.

Heath United Reformed Church DRO fund - To support client group in payment of debt relief order fees.

Together Housing - a grant to assist with supplying and fitting carpets in homes.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Intangible assets	11,831	–	**11,831**
Tangible fixed assets	45,823	18,655	**64,478**
Current assets	149,152	404,090	**553,242**
Creditors less than 1 year	(9,069)	(20,458)	**(29,527)**
Net assets	197,737	402,287	**600,024**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	–	–	–
Tangible fixed assets	49,631	18,684	68,315
Current assets	60,957	300,051	361,008
Creditors less than 1 year	(7,176)	(2,344)	(9,520)
Net assets	103,412	316,391	419,803

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2022 £	Cash flows £	**At 30 Sep 2023 £**
Cash at bank and in hand	301,732	205,026	**506,758**

23. RELATED PARTIES

During the year the Charity used the services of M B Electrical on normal commercial terms totalling £300. M Brown is related to one of the trustees. There were no other related party transactions in this or the previous period.

The following pages do not form part of the financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	**20,575**	29,007
Gift aid	**3,291**	2,474
Grants receivable	**492,499**	376,163
Grants - Food bank	**9,207**	14,572
	525,572	422,216
Charitable activities		
Counselling and money advice fees	**125,583**	90,452
Play therapy referrals	**16,743**	10,660
	142,326	101,112
Investment income		
Bank interest receivable	**7,020**	1,113
Total income	**674,918**	524,441

DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**286,311**	254,273
Employer's NIC	**16,207**	14,308
Pension costs	**7,775**	7,112
Rent	**10,225**	8,659
Other establishment	**45,814**	48,728
Travel expenses	**8,258**	6,397
Legal and professional fees	**4,310**	4,118
Telephone	**6,988**	8,248
Other office costs	**2,594**	2,935
Amortisation	**1,999**	–
Depreciation	**10,939**	9,454
Grants awarded	**1,880**	3,717
Food bank	**14,645**	14,209
Cleaning	**2,138**	2,537
Sundry expenses	**1,217**	1,332
Counsellors outsourcing	**73,267**	85,349
Bad debts	**130**	295
	494,697	471,671
Total expenditure	**494,697**	471,671
Net income	**180,221**	52,770

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
Expenditure on charitable activities		
Counselling		
Activities undertaken directly		
Staff costs	**286,311**	254,273
Employer's NIC	**16,207**	14,308
Pension contributions	**7,775**	7,112
Counselling expenses	**45,814**	48,728
Travel expenses	**8,258**	6,397
HR consultancy fees	**1,592**	1,440
Grants awarded	**1,880**	3,717
Cleaning and pest control	**2,138**	2,537
Counsellor outsourcing	**73,163**	85,258
	443,138	423,770
Support costs		
Premises expenses	**10,225**	8,659
Professional fees	**1,070**	1,084
Communications	**6,988**	8,248
General office	**2,594**	2,935
Amortisation	**1,999**	–
Depreciation	**10,939**	9,454
Sundry expenses	**1,217**	1,332
Bank charges	**104**	91
Bad Debts	**130**	295
	35,266	32,098
Food bank		
Activities undertaken directly		
Food Bank	**14,645**	14,209
Governance costs		
Accountancy fees	**1,648**	1,594
Expenditure on charitable activities	**494,697**	471,671

NOAH'S ARK CENTRE

England & Wales - Charity number 1088063

Accounts

Noah's Ark Centre
Safe Haven and Place of Hope

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2022

Company registration number 4077381

Charity number 1088063

Spenser Wilson
Chartered Accountants & Business Advisers

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 30 SEPTEMBER 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Noah's Ark Centre	
Charity registration number	1088063	
Company registration number	4077381	
Principal office and registered office	55 Pellon Lane Halifax HX1 5SP	
THE TRUSTEES	K Sykes	(Appointed 3 May 2022)
	B M Simpson	
	M Mellor	
	P D Varney	
	Rev A Dick	
	C Smith	
	D N McAlpine	(Resigned 3 May 2022)
COMPANY SECRETARY	P D Varney	
INDEPENDENT EXAMINER	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and was incorporated on 25th September 2000. The Charity is governed by its Memorandum and Articles of Association dated 25th September 2000 as amended on 25th June 2001, which have been approved by the Trustees and the Charity Commission. It is registered as a Charity with the Charity Commission.

The liability of each member in the event of winding up is limited to £1.

The Charity's registered name is Noah's Ark Centre.

Recruitment and appointment of trustees

Any new Trustees must have attained the age of 18 years and be recommended by the current Trustees. They must also provide a statement from the proposed Trustee that they are willing to be appointed a Trustee. Every year one third of the Trustees must retire by rotation, the retiring Trustee can be re-appointed. The trustees to retire by rotation should be those who have been longest in office since their last appointment or reappointment.

As set out in the Articles of Association there shall always be a minimum of three Trustees. There is no maximum number of Trustees allowed. The Chair of the Trustees is nominated at the Annual General Meeting by the Trustees present. The Charity is managed and overseen by the Trustees.

During the year the Trustees make decisions regarding strategic matters. However, the management team make decisions regarding the day-to-day running of the Charity.

Trustee induction and training

At the first meeting after the Annual General Meeting, all trustees are reminded of their responsibilities and new trustees provided with a copy of CC3: Responsibilities of the Charity Trustees and a copy of the company's Memorandum and Articles of Association. The trustees discuss and update the company's future plans and objectives document.

Risk management

The Trustees have conducted a review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Organisation structure

Noah's Ark Centre has a Board of Trustees usually consisting of six trustees. The Board of Trustees includes a chair, treasurer and secretary who meet on a six weekly basis and are responsible for the strategic direction and policy of the charity.

OBJECTIVES AND ACTIVITIES

Noah's Ark Centre has now been an active presence in North Halifax for almost 20 years and it continues to show that it is has a vital part to play in the community and offers services to the residents of Calderdale. Whilst some outreach was reduced due to a lack of funding, it has been extremely pleasing that this commenced once again from March 2019. Noah's Ark continues to promote self-worth, freedom from negative coping strategies resilience and the potential for fulfilling relationships, employment, financial stability and community involvement. This is done through or counselling teams covering adults, children, young people and families and increasingly through efficient and effective money advice service.

The building continues to be host to other groups supporting the improvement of mental health in the Halifax area.

Trustees meet on a regular basis to ensure the objectives of Noah's Ark are being achieved and developed whilst maintaining a positive financial position.

ACHIEVEMENTS AND PERFORMANCE

At the time of writing our report last year we were rather anxiously awaiting the outcome of continuation funding from two large national charities. After an uneasy but prayerful wait, we were thrilled to get the news, on separate occasions, that Noah's Ark, had indeed been awarded further funding. This has enabled the much-needed services delivered by Noah's Ark Centre to continue, as without it we would have had to make adjustments which does have a negative impact on our team and service users. We are therefore very grateful that Henry Smith and Tudor Trust acknowledge and recognise our small and unique charity.

We are also delighted to have been successful in being granted various amounts from other organisations to improve the wellbeing of those with specific needs. This means that as a charity we are in a much-improved financial position going into 2023 than we could have hoped. This is due to our dedicated Business Development Manager (in a dual role as Money Advice Manager) and his ability to recognise opportunities and proactively seek them. It is therefore a good time to invest in an important piece of of software that will greatly enhance all the services where recording and management information is crucial to our charity being on a par with other providers.

In 2022 society began to return to normal following the pandemic with most social restrictions ending by the middle of the year. Whilst Noah's Ark had continued to function fully it was a welcome relief for all. On the positive side Noah's Ark has thrived and developed using new technologies culminating in a greater range of counselling opportunities. This is due to the attitude and flexibility of the teams.

The core counselling service provided by the team of both employed and volunteer counsellors continues to help and support in schools and at the centre. The need for this unfortunately never goes away with trauma and other anxieties causing distress for many including the young children and young people. The fundamental reason for Noah's Ark to exist is to support people through these difficulties using a range of therapies including play, art and talking. It is extremely pleasing to hear and read of the wonderful testimonies from people who have been helped from our services

and I would encourage you to view the notice board at the centre where many letters and cards are on display. They are heart-warming and very real.

As said in previous years the ability for a small charity to adapt and change to needs supports the core services. This has manifested itself in 2022 by the Money Advice Team revamping the large waiting room to utilise it as a training room to deliver budgeting courses. This has proved to be beneficial in terms of saved time relocating equipment to other venues in Halifax. In total almost 200 learners attended a budgeting and/or cookery course in 2022. On a very practical level, several clients have been helped after engaging for money advice with major essentials such as washing machines, this has often been the catalyst for their seeking debt advice when this specific item fails and causes significant domestic difficulties which I am sure we can relate to, we, however, may be more able to just replace it.

At the close of the year a further development was the ability for Noah's Ark to be able to offer a hot meal, (at specific times) this was made possible by the enterprising repurposing of a bin store adjourning the centre. All these things are interconnected and make for a place where those in need can find help and support for their immediate needs in terms of the streamlined foodbank, money advice, budgeting courses and counselling, where and if needed.

Whilst we were very appreciative to receive continuation funding for specific projects from charitable funders, it is disappointing that no direct funding is from the health authority. This does not stop people being referred to us from other health professionals as our service is recognised as being extremely important and one which is not offered elsewhere. It is hoped that this will change in the future.

Noah's Ark continues its relationships with local universities to provide placements for students and deliver continuous professional development. We seek to provide some income generation utilising the vast experience and expertise of our team. I would like to call out Alosa Kaimacuata and Natallie Wilkins for delivering specific courses for counselling children and young people, which have been well attended by other professionals in 2022 and will continue.

As with other charities it is not always easy to recruit new trustees to oversee and ensure governance, so we were delighted, in September, when we welcomed a new trustee onto our board, Katie Sykes. Katie is a specialist tax accountant, and her skills are much welcomed in our team. I would like to add if anyone is interested in understanding the role of trustee, I invite you to make contact via the centre or the contact information on our website.

Whilst we do not specifically chase 'numbers', a substantial amount of data has been built up over the last five years in particular. These numbers, representing not just individuals but families too, clearly demonstrate the reach our charity has in the Halifax area. Over that time our money advice project has:

- Received 2,800 referrals for clients needing money / debt advice.
- Helped around 1,300 families in Calderdale to become debt free through our work around insolvency (particularly the Debt Relief Order).
- Delivered over 40 Budget Like a Boss!!!! financial capability courses.
- Additionally, we've provided thousands of food parcels to struggling families and in 2020

we made and distributed 15,000 frozen meals.

- With our charity partner ACTS435 we made over 550 requests for charitable donations for our clients, who've received over £60,000 to support with all manner of need.

The positive impact our services have on people never ceases to amaze me.

As our reporting year has ended, I would also like to take this opportunity to thank Lesley Whitaker for her long and faithful service to Noah's Ark. Lesley has seen many changes and developments in her 12 plus years at the centre and her role evolved too, we wish Lesley all the very best for the future and wherever that may lead.

Finally, I would also like to thank our wonderful team of staff and volunteers, including our dedicated trustees, for their commitment, enthusiasm and drive to ensure Noah's Ark is providing the very best service to our community.

Public Benefit Statement
All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

FINANCIAL REVIEW

During the year income exceeded expenditure by £52,770 (2021 income exceeded expenditure by £536). The total funds of the Charity have increased from £367,033 to £419,803. Free reserves at 30th September 2022, after accounting for restricted funds, the contingency funds and reserves represented by Fixed Assets were £18,781 (2021 - £30,177). The designated funds include a contingency fund of £35,000 (2021 - £35,000).

The Trustees would like to thank the many individuals and organisations who have given monetary donations in order for us to continue our work.

Reserves Policy
The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Charity have set aside designated funds primarily to cover anticipated running costs for three months should all outside funding cease.

Principal funding sources
The principal finding sources for the charity are grants receivable.

PLANS FOR FUTURE PERIODS

The company aims to continue its current activities to consolidate and build on previous successes.

We have continued to engage with officers and councillors with a view to exploring ways in which our premises might be developed to further benefit our members and the community. It is our intention to continue these discussions in the future.

The trustees' annual report and the strategic report were approved on 21 April 2023 and signed on behalf of the board of trustees by:

B M SIMPSON
Trustee

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NOAH'S ARK CENTRE

YEAR ENDED 30 SEPTEMBER 2022

I report to the trustees on my examination of the financial statements of Noah's Ark Centre ('the charity') for the year ended 30 September 2022.

RESPONSIBILITIES AND BASIS OF REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 accounts to be reached.



MRS E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments					
Donations and legacies	**5**	90,713	331,503	**422,216**	362,737
Charitable activities	**6**	23,807	–	**23,807**	11,140
Other trading activities	**7**	77,305	–	**77,305**	69,975
Investment income	**8**	1,113	–	**1,113**	834
Total income		192,938	331,503	**524,441**	444,686
Expenditure					
Expenditure on charitable activities	**9,10**	210,282	261,389	**471,671**	444,150
Total expenditure		210,282	261,389	**471,671**	444,150
Net income and net movement in funds		(17,344)	70,114	**52,770**	536
Reconciliation of funds					
Total funds brought forward		120,756	246,277	**367,033**	366,497
Total funds carried forward		103,412	316,391	**419,803**	367,033

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

The notes on pages 12 to 25 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION *(continued)*

30 SEPTEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible fixed assets	**16**		**68,315**		72,519
CURRENT ASSETS					
Debtors	**17**	**59,276**		49,710	
Cash at bank and in hand		**301,732**		256,493	
		361,008		306,203	
CREDITORS: amounts falling due within one year	**18**	**9,520**		11,689	
NET CURRENT ASSETS			**351,488**		294,514
TOTAL ASSETS LESS CURRENT LIABILITIES			**419,803**		367,033
NET ASSETS			**419,803**		367,033
FUNDS OF THE CHARITY					
Restricted funds			**316,391**		246,277
Unrestricted funds			**103,412**		120,756
Total charity funds	**20**		**419,803**		367,033

For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 21 April 2023, and are signed on behalf of the board by:

B M SIMPSON
Trustee

The notes on pages 12 to 25 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2022

	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**52,770**	536
Adjustments for:		
Depreciation of tangible fixed assets	**9,454**	8,697
Other interest receivable and similar income	**(1,113)**	(834)
Accrued (income)/expenses	**(1,144)**	3,210
Changes in:		
Trade and other debtors	**(9,566)**	(19,829)
Trade and other creditors	**(1,025)**	(1,798)
Cash generated from operations	**49,376**	(10,018)
Interest received	**1,113**	834
Net cash from/(used in) operating activities	**50,489**	(9,184)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	**(5,250)**	(2,854)
Net cash used in investing activities	**(5,250)**	(2,854)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**45,239**	(12,038)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**256,493**	268,531
CASH AND CASH EQUIVALENTS AT END OF YEAR	**301,732**	256,493

The notes on pages 12 to 25 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 55 Pellon Lane, Halifax, HX1 5SP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Taxation

As a Charity, Noah's Ark Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which the Trustees have not designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes, details of which can be found in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

The costs of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

Incoming resources

All incoming resources are recognised when the Charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. The majority of costs are directly attributable to specific activities.

Costs of generating funds comprise the costs associated with attracting voluntary income, which is mainly grant application preparation.

Charitable activities include expenditure associated with meeting the charitable objectives.

Governance costs include those incurred in the governance of the Charity and its assets, and are primarily associated with constitutional and statutory requirements.

Expenditure on grants is recorded once the company has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The company has not made any grant commitments of more than one year.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage as set out in note 8.

3. ACCOUNTING POLICIES *(continued)*

Tangible assets

Fixed assets are stated at cost less accumulated depreciation. Additions costing below £100 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% on cost
Fixtures & fittings	-	15% Reducing Balance
Kitchen equipment	-	20% Reducing Balance
Computer equipment	-	25% Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. ACCOUNTING POLICIES *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. LIMITED BY GUARANTEE

The company does not have a share capital being a company limited by guarantee. Individual trustee's liability is limited to a maximum of £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
DONATIONS			
Donations	27,674	1,333	**29,007**
GIFTS			
Gifts aid	2,474	–	**2,474**
GRANTS			
Grants receivable	60,565	315,598	**376,163**
Grants - Food bank	–	14,572	**14,572**
	90,713	331,503	**422,216**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Donations	10,705	1,500	12,205
GIFTS			
Gifts aid	2,785	–	2,785
GRANTS			
Grants receivable	43,850	292,432	336,282
Grants - Food bank	–	11,465	11,465
	57,340	305,397	362,737

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Counselling	13,147	**13,147**	385	385
Play therapy referrals	10,660	**10,660**	10,755	10,755
	23,807	**23,807**	11,140	11,140

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Counselling sessions and money advice fees	77,305	**77,305**	69,975	69,975

8. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1,113	**1,113**	834	834

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Counselling	181,570	242,200	**423,770**
Covid-19 Food bank	–	14,209	**14,209**
Support costs	28,712	4,980	**33,692**
	210,282	261,389	**471,671**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Counselling	149,105	247,488	396,594
Covid-19 Food bank	–	15,840	15,838
Support costs	29,242	2,475	31,718
	178,347	265,803	444,150

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2022**	Total fund 2021
	£	£	**£**	£
Counselling	423,770	32,098	**455,868**	426,773
Covid-19 Food bank	14,209	–	**14,209**	15,838
Governance costs	–	1,594	**1,594**	1,539
	437,979	33,692	**471,671**	444,150

11. ANALYSIS OF SUPPORT COSTS

	Counselling & debt advice	Governance	**Total 2022**	Total 2021
	£	£	**£**	£
Premises	8,659	–	**8,659**	7,955
Communications and IT	8,248	–	**8,248**	8,734
General office	1,299	–	**1,299**	377
Advertising	33	–	**33**	35
Postage, printing and stationery	2,935	–	**2,935**	1,830
Bank charges	91	–	**91**	93
Depreciation	9,454	–	**9,454**	8,697
Professional fees	1,084	–	**1,084**	2,459
Accountancy fees	–	1,594	**1,594**	1,538
Bad debts	295	–	**295**	–
	32,098	1,594	**33,692**	31,718

12. NET INCOME

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	**9,454**	8,697

13. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,596**	1,536
Other financial services	**1,084**	2,459
	2,680	3,995

14. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**254,273**	246,099
Social security costs	**14,308**	13,790
Employer contributions to pension plans	**7,112**	7,009
	275,693	266,898

The average head count of employees during the year was 14 (2021: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	**8**	8

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

16. TANGIBLE FIXED ASSETS

	Land and buildings £	Fixtures & fittings £	Equipment £	**Total £**
Cost				
At 1 October 2021	188,167	47,821	4,851	**240,839**
Additions	1,000	106	4,144	**5,250**
At 30 September 2022	189,167	47,927	8,995	**246,089**
Depreciation				
At 1 October 2021	122,581	43,727	2,012	**168,320**
Charge for the year	7,530	540	1,384	**9,454**
At 30 September 2022	130,111	44,267	3,396	**177,774**
Carrying amount				
At 30 September 2022	59,056	3,660	5,599	**68,315**
At 30 September 2021	65,586	4,094	2,839	72,519

17. DEBTORS

	2022 £	2021 £
Trade debtors	**27,854**	29,233
Prepayments and accrued income	**30,222**	20,477
Other debtors	**1,200**	–
	59,276	49,710

18. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	**844**	822
Accruals and deferred income	**8,676**	9,820
Other creditors	**–**	1,047
	9,520	11,689

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,112 (2021: £7,009).

20. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Oct 2021	Income	Expenditure	Transfers	At **30 Sept 2022**
	£	£	£	£	**£**
General funds	18,074	165,928	(199,322)	37,235	**21,915**
Contingency Fund	35,000	–	–	–	**35,000**
Rainbows	37,235	–	–	(37,235)	–
Building	28,396	–	(2,075)	–	**26,321**
IT & Telephones	749	–	(86)	–	**663**
Money advice, discretionary	1,302	27,010	(8,799)	–	**19,513**
	120,756	192,938	(210,282)	–	**103,412**

	At 1 Oct 2020	Income	Expenditure	Transfers	At 30 Sept 2021
	£	£	£	£	£
General funds	55,967	137,489	(175,382)	–	18,074
Contingency Fund	35,000	–	–	–	35,000
Rainbows	37,235	–	–	–	37,235
Building	30,471	–	(2,075)	–	28,396
IT & Telephones	851	–	(102)	–	749
Money advice, discretionary	290	1,800	(788)	–	1,302
	159,814	139,289	(178,347)	–	120,756

The designated funds are made up of:
The building, IT and telephones are the net book value of the related assets and are reduced each year by the depreciation charge.

Rainbows - The fund was originally designated for the support of bereaved children, the expenditure to support children is being allocated from general funds and consequently the designated fund has been transferred back to general funds.

Money advice - money and debt advice and support

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 Oct 2021 £	Income £	Expenditure £	At 30 Sept 2022 £
NHS CCG	4,078	–	(252)	**3,826**
Big Lottery 'Awards for All'	4,439	–	(336)	**4,103**
Economic Fighting Fund	6,171	–	(363)	**5,808**
Ovenden Initiative	298	–	–	**298**
Emergency Grants	3,607	–	–	**3,607**
CMBC Money Advice	13,311	–	–	**13,311**
Ling Bob Project	1,520	–	(1,500)	**20**
THISS - Therapeutic Intervention in Secondary Schools	89,886	49,729	(25,998)	**113,617**
Henry Smith Grant	–	9,975	(1,216)	**8,759**
Calderdale Bereavement Services/Rainbow	–	–	–	–
CYP-IAPT & Recruit to Train Training & Supervision Costs	4,402	21,359	(16,839)	**8,922**
THIPS - Therapeutic Interventions in Primary Schools	21,321	13,770	(22,707)	**12,384**
CFFC Grants Comm Found Small Pot	6,045	–	–	**6,045**
Lottery Funded Money Advice Project	1,131	38,584	(61,835)	**(22,120)**
Mental Health Workers for YP in the Home	15,740	20,000	(7,150)	**28,590**
THIFS	5,782	–	(1,045)	**4,737**
PACT - Play & Creative Therapies	21,440	12,500	(20,152)	**13,788**
CY Mental Health Training for Parents	1,721	–	(245)	**1,476**
COVID-19 Food Bank	21,374	14,572	(16,892)	**19,054**
Tudor Trust Staff Wellbeing Grant	2,000	2,000	(1,000)	**3,000**
StRiCT	3,326	–	(767)	**2,559**
Sowerby Bridge Money Advice	185	–	–	**185**
SOS Network Project Calderdale Suicide Prevention & Self-Harm	1,744	–	(1,211)	**533**
CETR/NHS Calderdale CCG	1,161	–	(441)	**720**
Money & Budgeting Course/CAL	5,558	35,569	(9,817)	**31,310**
Stronger Neighbourhoods Grant	5,621	31,250	(16,237)	**20,634**
Inspire Project	1,506	55,862	(54,576)	**2,792**
Liz Gould (North Halifax)	2,910	–	(810)	**2,100**
New Providence URC	–	25,000	–	**25,000**
Triple M Fund	–	1,333	–	**1,333**
	246,277	331,503	(261,389)	**316,391**

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sept 2021 £
NHS CCG	4,332	–	(254)	4,078
Big Lottery 'Awards for All'	4,803	–	(364)	4,439
Economic Fighting Fund	6,534	–	(363)	6,171
Ovenden Initiative	298	–	–	298
Emergency Grants	1,476	15,705	(13,574)	3,607
CMBC Money Advice	8,874	4,437	–	13,311
Ling Bob Project	1,520	–	–	1,520
THISS - Therapeutic Intervention in Secondary Schools	55,633	49,729	(15,476)	89,886
Henry Smith Grant	–	29,925	(29,925)	–
Calderdale Bereavement Services/Rainbow	1,901	–	(1,901)	–
CYP-IAPT & Recruit to Train Training & Supervision Costs	31,300	–	(26,898)	4,402
THIPS - Therapeutic Interventions in Primary Schools	20,746	27,540	(26,965)	21,321
CFFC Grants Comm Found Small Pot	980	8,100	(3,035)	6,045
Lottery Funded Money Advice Project	21,072	37,728	(57,669)	1,131
Mental Health Workers for YP in the Home	8,880	15,000	(8,140)	15,740
THIFS	8,128	–	(2,346)	5,782
PACT - Play & Creative Therapies	3,163	25,000	(6,723)	21,440
CY Mental Health Training for Parents	2,355	–	(634)	1,721
COVID-19 Food Bank	24,688	12,865	(16,179)	21,374
Tudor Trust Staff Wellbeing Grant	–	2,000	–	2,000
StRiCT	–	5,000	(1,674)	3,326
Sowerby Bridge Money Advice	–	500	(315)	185
SOS Network Project Calderdale Suicide Prevention & Self-Harm	–	2,666	(922)	1,744
CETR/NHS Calderdale CCG	–	2,160	(999)	1,161
Money & Budgeting Course/CAL	–	10,452	(4,894)	5,558
Stronger Neighbourhoods Grant	–	12,500	(6,879)	5,621
Inspire Project	–	41,090	(39,584)	1,506
Liz Gould (North Halifax)	–	3,000	(90)	2,910
New Providence URC	–	–	–	–
Triple M Fund	–	–	–	–
	206,683	305,397	(265,803)	246,277

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds are held for the following purposes:

NHS CCG - to improve health care services that are accessed by members of our local area.

Big Lottery 'Awards for All'/Lottery Capital Grant - the original grant was used to provide equipment and is written off over the life of the asset.

Economic Fighting Fund - Money and debt advice

Ovenden Initiative - Publicity fund

Emergency Grants - To provide emergency support such as foodbanks, and to support essential and basic needs.

CMBC Money Advice - Money and debt advice and support.

Ling Bob Project - Therapeutic Interventions in Ling Bob School

THISS - Therapeutic Intervention in Secondary Schools for improved mental health and well Being.

Henry Smith Grant - Received towards running costs, including salary of a project coordinator and also for a project providing counselling for people who have experienced child sexual abuse, sexual violence or domestic violence in Calderdale.

Calderdale Bereavement Services/Rainbows - for structured programme for children aged 5-11 (primary school age), who are experiencing loss of any kind.

CYP-IAPT & Recruit to Train - Children and Young People's Improving Access to Psychological Therapies project that focuses on transforming mental health services for children and young people and their families.

Training & Supervision Costs - CPD Counselling Children and Young People (5-15 years).

THIPS - Therapeutic Interventions in Primary Schools for improved mental health and well being.

CFFC Grants Community Foundation Small Pot - For debt relief orders.

Lottery Funded Money Advice Project - to help sustain and expand our award winning debt advice project. Additionally, we will shortly be offering bi-monthly budgeting and money management training. Further funds of £38,000 were received after the year end.

Mental Health Workers for YP in the Home - to improve young people's mental health in their home.

THIFS - Therapeutic Interventions for family support for improved mental health and well Being.

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

PACT - Play & Creative Therapies to support children who are experiencing emotional distress which can affect the way they develop, behave and function in everyday life.

CY - Mental Health Training for Parents - Improving access to psychological therapies project that focuses on transforming mental health services for parents.

COVID-19 Food Bank - Since March 2020 we have been running a food bank principally to support the people of North Halifax (although in practice we have been providing support across Calderdale).

Tudor Trust Staff Wellbeing Grant - For staff wellbeing.

StRiCT - received from Community Foundation for Calderdale for our project Strengthening Resilience in Challenging Times - Young People's Remote Counselling

Sowerby Bridge Money Advice - To support clients in Sowerby Bridge to access our money advice services.

SOS Network Project Calderdale - a small grant around suicide and self-harm prevention.

Suicide Prevention & Self-Harm - a small grant around suicide and self-harm prevention.

CETR/NHS Calderdale CCG - for a block of sessions agreed to be delivered by a therapist and funded by the CCG.

Money & Budgeting Course/CAL - To improve financial capability of Calderdale residents.

Stronger Neighbourhoods Grant - for supporting stronger neighbourhoods.

Inspire Project - To help Calderdale residents gain employment.

Liz Gould (North Halifax) - Donation received to support the work around money, debt advice and food.

New Providence URC - Donation received to support the work around money, debt advice and food.

Triple M Fund - Donations in memory of Chris Moore for debt relief orders.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Tangible fixed assets	49,631	18,684	**68,315**
Current assets	60,957	300,051	**361,008**
Creditors less than 1 year	(7,176)	(2,344)	**(9,520)**
Net assets	103,412	316,391	**419,803**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	55,579	16,940	72,519
Current assets	73,852	232,351	306,203
Creditors less than 1 year	(7,543)	(4,146)	(11,689)
Net assets	121,888	245,145	367,033

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2021	Cash flows	**At 30 Sep 2022**
	£	£	**£**
Cash at bank and in hand	256,493	45,239	**301,732**

23. RELATED PARTIES

There have been no related party transactions in this or the previous period.

NOAH'S ARK CENTRE

England & Wales - Charity number 1088063

Accounts

Noah's Ark Centre
Safe Haven and Place of Hope

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2021

Company registration number 4077381

Charity number 1088063

Spenser Wilson
Chartered Accountants & Business Advisers

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 30 SEPTEMBER 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Noah's Ark Centre
Charity registration number	1088063
Company registration number	4077381
Principal office	322-326 Ovenden Road Ovenden Halifax HX3 5TJ
Registered office	55 Pellon Lane Halifax HX1 5SP
The trustees	B M Simpson M Mellor P D Varney Rev Dick C Smith D N McAlpine
Company secretary	Debbie Nelson
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a company limited by guarantee and was incorporated on 25th September 2000. The Charity is governed by its Memorandum and Articles of Association dated 25th September 2000 as amended on 25th June 2001, which have been approved by the Trustees and the Charity Commission. It is registered as a Charity with the Charity Commission.

Any new trustees must have attained the age of 18 years and be recommended by the current trustees. They must also provide a statement from the proposed trustee that they are willing to be appointed a trustee. Every year one third of the trustees must retire by rotation, the retiring trustee can be re-appointed. The trustees to retire by rotation should be those who have been longest in office since their last appointment or reappointment.

As set out in the Articles of Association there shall always be a minimum of three trustees. There is no maximum number of trustees allowed. The Chair of the Trustees is nominated at the Annual General Meeting by the trustees present. The Charity is managed and overseen by the trustees.

The liability of each member in the event of winding up is limited to £1.

The Charity's registered name is Noah's Ark Centre.

During the year the Trustees make decisions regarding strategic matters. However, the management team make decisions regarding the day-to-day running of the Charity.

The Trustees have conducted a review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

Noah's Ark Centre has now been an active presence in North Halifax for almost 20 years and it continues to show that it is has a vital part to play in the community and offers services to the residents of Calderdale. Whilst some outreach was reduced due to a lack of funding, it has been extremely pleasing that this commenced once again from March 2019. Noah's Ark continues to promote self-worth, freedom from negative coping strategies resilience and the potential for fulfilling relationships, employment, financial stability and community involvement. This is done through or counselling teams covering adults, children, young people and families and increasingly through efficient and effective money advice service.

The building continues to be host to other groups supporting the improvement of mental health in the Halifax area.

Trustees meet on a regular basis to ensure the objectives of Noah's Ark are being achieved and developed whilst maintaining a positive financial position.

ACHIEVEMENTS AND PERFORMANCE

It goes without saying that few of us would have envisioned a second year of societal restrictions to 'normal' as 2021 proved to be, with these continuing up to end of January 2022. Whilst there was some limited return to pre Covid last year, in the main, life had not returned to what we had hoped.

However, it is again with pride that Noah's Ark Counselling and Money Advice Service did not cease to provide the best possible service to all its users and continued to be the Safe Haven and Place of Hope, as when it was founded 22 years ago. The staff and volunteers have gone above and beyond what their roles have required by continuing to adapt and evolve services and embark on new projects.

The evolution and further development by the Money Advice Team of their unique budgeting course 'Budget Like A Boss' has been extremely pertinent and a much-needed resource for many who have, and are benefitting from a realistic, hands on, learning approach to money management and budgeting. From 1.10.20 up to 31.3.22, 184 learners have now attended these courses at different venues in Halifax. These courses have been written, developed and delivered by the Money Advice Team, who, incidentally, do not come from an educational background, and to their great credit they saw the need to embed the advice they provided by producing this course. This means that Noah's Ark Money Advice Team truly deliver a complete, interconnected service.

Many people seeking money advice have reported poor mental health, these clients are helped now with their initial and immediate financial issues, may be supported with a food parcel, referred for counselling with the team and learn a new way of managing their finances for the longer term. What makes this unique is that it is all delivered face to face, as it is felt by the team, to be the best way of effecting change. The trustees would specifically like to thank Andrew Sykes whose vision, dedication and enthusiasm has made all this possible and is making a positive difference to those seeking financial help, they receive so much more due to him.

The Adult and Young Persons Counselling Teams, under the strong and guided leadership of Alosa Kaimacuata have continued to deliver their support and services in 2021 working in flexible ways depending on need. This has seen the use of online and face to face counselling and for young people being seen at school (both primary and secondary) within government guidelines and within the centre. Sadly, as has been widely reported in the media, it is apparent that the need for mental health support for Young People has increased as a result of lockdowns and Noah's Ark has been a key provider of this within many Calderdale schools. At this time, we await confirmation if the support we provide will be recommissioned.

The Counselling Service has thirty counselling volunteers with a further 12 due to start in Spring 2022 and it is excellent that the good relationships with local universities/training providers continues as they seek placements for students with us whilst they gain experience in their counselling. It is a wonderful endorsement of the overall environment that Noah's Ark is seen as a supportive hub for development with twenty-five applications received recently for eight places. In order to evaluate the applicants, the team have established a new framework and criteria to identify those students from diverse backgrounds who will be offered a place.

The area of Continual Professional Development (CPD) has moved forward for Noah's Ark, with the team being able to utilise their considerable experience to develop, create and deliver training to those already in the counselling profession to work with Children & Young People, this was made possible by the council's 'Supporting Stronger Neighbourhoods Grant'. To date four courses have been delivered, with 29 attendees, 24 of which are now either currently volunteering or intending to counsel children and/or young people 5-15 years in our centre based therapeutic play and counselling services. Into 2022 the training focus will be on bringing these therapeutic skills to school staff and in particular those in pastoral teams.

April 2021 saw the opening of referrals to services for all ages, volunteers started on the new 12mth project 'Supporting Stronger Neighbourhoods' (now rolled over for 2022/23) for our children and young people's counselling services, and in Summer 2021 face-face counselling resumed for new adult clients with existing clients up until then experiencing remote counselling, followed by a hybrid of both face-face and remote for some time. During this time the adult assessment process has evolved and changed to identify and assess trauma issues not supported by statutory services. Most referrals for adult services are received from GP's, social prescribers (based at GP practices) and self-referrals. A key success for the team has been being able to continue to support those who have suffered childhood trauma, domestic or sexual abuse, who don't appear to fit into the statutory system, by identifying issues early and sourcing trauma focused additional training for our counsellors in all services. Overall, the therapeutic children, young people and adult services at Noah's Ark are supporting many individuals whose issues stem from trauma, including domestic abuse and childhood trauma.

Throughout the last year the partnership with Open Minds has also strengthened with Noah's Ark providing and filling a specific gap in the mental health provision in Calderdale. Work continues with partners in Calderdale's Open Minds Partnership, such as Northpoint and Calderdale's Mental Health Support Team, to provide a very valuable contribution to supporting children and young people's emotional wellbeing and mental health, in partnership with Calderdale schools with whom we have built ever closer supportive relationships.

At the time of our AGM we are awaiting the outcome of two significant bids for continuation funding. It is a sad fact that small local charities frequently face their own uncertain financial future without the support of much larger charities recognising the impact that well run, with dedicated and committed staff, have in their local areas. We are in this position now. Noah's Ark is a careful and prudent charity and continually seek to improve and adapt in order to respond to needs as they present; the very small size of our charity makes this possible. It is accepted that there are many demands on people's money now but we are extremely grateful for the local businesses, churches and in particular Providence United Reform (Ovenden) and many individuals who support us.

On behalf of the trustees, I would like to give our grateful thanks to our truly dedicated team of staff and volunteers that make up Noah's Ark, without your commitment, and skills many, many people in Halifax and the wider Calderdale area would not be helped.

FINANCIAL REVIEW

During the year income exceeded expenditure by £536 (2020 income exceeded expenditure by £36,192). The total funds of the Charity have increased from £366,497 to £367,033. Free reserves at 30th September 2021, after accounting for restricted funds, designated funds and reserves represented by fixed assets were £30,177 (2020 - £63,776). The designated funds include a contingency fund of £35,000 (2021 - £35,000).

The Trustees would like to thank the many individuals and organisations who have given monetary donations in order for us to continue our work.

Reserves Policy

The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Charity have set aside designated funds primarily to cover anticipated running costs for three months should all outside funding cease.

Covid-19

Covid-19 is having a detrimental effect on the trust activities. The trust is aware that individuals may have less available income to support the trust and therefore future income streams could be reduced as a result. The trust is aware of the impact of this for future projects and their ability to fund these projects in the short term.

PLANS FOR FUTURE PERIODS

The company aims to continue its current activities to consolidate and build on previous successes.

We have continued to engage with officers and councillors with a view to exploring ways in which our premises might be developed to further benefit our members and the community. It is our intention to continue these discussions in the future.

The trustees' annual report and the strategic report were approved on 6 April 2022 and signed on behalf of the board of trustees by:



B M SIMPSON
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NOAH'S ARK CENTRE *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

I report to the trustees on my examination of the financial statements of Noah's Ark Centre ('the charity') for the year ended 30 September 2021.

RESPONSIBILITIES AND BASIS OF REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 accounts to be reached.

Mrs E A Short FCA
Independent Examiner

6 April 2022

Equitable House
55 Pellon Lane
Halifax
HX1 5SP

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	**5**	57,340	305,397	**362,737**	401,124
Charitable activities	**6**	11,140	–	**11,140**	14,174
Other trading activities	**7**	69,975	–	**69,975**	24,592
Investment income	**8**	834	–	**834**	1,328
Total income		139,289	305,397	**444,686**	441,218
Expenditure					
Expenditure on charitable activities	**9,10**	178,347	265,803	**444,150**	405,026
Total expenditure		178,347	265,803	**444,150**	405,026
Net income and net movement in funds		(39,058)	39,594	**536**	36,192
Reconciliation of funds					
Total funds brought forward		159,814	206,683	**366,497**	330,305
Total funds carried forward		120,756	246,277	**367,033**	366,497

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

The notes on pages 10 to 24 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION *(continued)*

30 SEPTEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible fixed assets	16		72,519		78,362
CURRENT ASSETS					
Debtors	17	49,710		29,881	
Cash at bank and in hand		256,493		268,531	
		306,203		298,412	
CREDITORS: amounts falling due within one year	18	11,689		10,277	
NET CURRENT ASSETS			294,514		288,135
TOTAL ASSETS LESS CURRENT LIABILITIES			367,033		366,497
NET ASSETS			367,033		366,497
FUNDS OF THE CHARITY					
Restricted funds			246,277		206,683
Unrestricted funds			120,756		159,814
Total charity funds	21		367,033		366,497

For the year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.
These financial statements were approved by the board of trustees and authorised for issue on 6 April 2022, and are signed on behalf of the board by:

B M SIMPSON
Trustee

The notes on pages 10 to 24 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 55 Pellon Lane, Halifax, HX1 5SP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Taxation

As a Charity, Noah's Ark Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which the Trustees have not designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes, details of which can be found in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

The costs of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

Incoming resources

All incoming resources are recognised when the Charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. The majority of costs are directly attributable to specific activities.

Costs of generating funds comprise the costs associated with attracting voluntary income, which is mainly grant application preparation.

Charitable activities include expenditure associated with meeting the charitable objectives.

Governance costs include those incurred in the governance of the Charity and its assets, and are primarily associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage as set out in note 8.

Tangible assets

Fixed assets are stated at cost less accumulated depreciation. Additions costing below £100 are not capitalised.

3. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% on cost
Fixtures & fittings	-	15% Reducing Balance
Kitchen equipment	-	20% Reducing Balance
Computer Equipment	-	25% Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Grants receivable relating to Covid-19 are accounted for under the accrual method and recognised immediately as income in the Statement of Income and Retained Earnings. Where applied for and received these grants include payments under the Coronavirus Job Retention Scheme (furlough payments), Small Business Grant and interest paid by the Government during the first 12 months of Bounce Bank Loans.

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. LIMITED BY GUARANTEE

The company does not have a share capital being a company limited by guarantee. Individual trustee's liability is limited to a maximum of £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
DONATIONS			
Donations	10,705	1,500	**12,205**
GIFTS			
Gifts aid	2,785	–	**2,785**
GRANTS			
Grants receivable	43,850	292,432	**336,282**
Grants - Food bank	–	11,465	**11,465**
Government grant income	–	–	**–**
	57,340	305,397	**362,737**

5. DONATIONS AND LEGACIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations	14,246	–	14,246
GIFTS			
Gifts aid	–	–	–
GRANTS			
Grants receivable	55,776	285,064	340,840
Grants - Food bank	–	40,184	40,184
Government grant income	5,854	–	5,854
	75,876	325,248	401,124

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Counselling	385	**385**	8,589	8,589
Rainbows referrals	–	–	(300)	(300)
Play therapy referrals	10,755	**10,755**	5,885	5,885
	11,140	**11,140**	14,174	14,174

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Room hire	–	–	3,720	3,720
Counselling sessions and money advice fees	69,975	**69,975**	20,872	20,872
	69,975	**69,975**	24,592	24,592

8. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	834	**834**	1,328	1,328

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Counselling	149,105	247,488	**396,594**
Covid-19 Food bank	–	15,840	**15,838**
Support costs	29,242	2,475	**31,718**
	178,347	265,803	**444,150**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Counselling	137,412	218,827	356,238
Covid-19 Food bank	–	15,425	15,425
Support costs	30,413	2,949	33,363
	167,825	237,201	405,026

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Counselling	396,594	30,179	**426,773**	388,078
Covid-19 Food bank	15,838	–	**15,838**	15,425
Governance costs	–	1,539	**1,539**	1,523
	412,432	31,718	**444,150**	405,026

11. ANALYSIS OF SUPPORT COSTS

	Counselling & debt advice	Governance	**Total 2021**	Total 2020
	£	£	**£**	£
Premises	7,955	–	**7,955**	8,095
Communications and IT	8,734	–	**8,734**	8,687
General office -Counselling and debt advice	377	–	**377**	2,862
Advertising	35	–	**35**	66
Postage, printing and stationery	1,830	–	**1,830**	2,437
Bank charges	93	–	**93**	67
Depreciation	8,697	–	**8,697**	8,592
Professional fees	2,459	–	**2,459**	1,034
Accountancy fees	–	1,538	**1,538**	1,523
	30,180	1,538	**31,718**	33,363

12. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	**8,697**	8,592

13. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,536**	1,524
Other financial services	**2,459**	1,034
	3,995	2,558

14. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	**246,099**	249,321
Social security costs	**13,790**	12,851
Employer contributions to pension plans	**7,009**	6,746
	266,898	268,918

14. STAFF COSTS *(continued)*

The average head count of employees during the year was 14 (2020: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	**8**	12

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. TANGIBLE FIXED ASSETS

	Land & buildings	Fixtures & fittings	Equipment	**Total**
	£	£	£	**£**
Cost				
At 1 October 2020	188,167	46,475	3,343	**237,985**
Additions	–	1,346	1,508	**2,854**
At 30 September 2021	188,167	47,821	4,851	**240,839**
Depreciation				
At 1 October 2020	115,054	43,113	1,456	**159,623**
Charge for the year	7,527	614	556	**8,697**
At 30 September 2021	122,581	43,727	2,012	**168,320**
Carrying amount				
At 30 September 2021	65,586	4,094	2,839	**72,519**
At 30 September 2020	73,113	3,362	1,887	78,362

17. DEBTORS

	2021	2020
	£	£
Trade debtors	**29,233**	26,427
Prepayments and accrued income	**20,477**	3,454
	49,710	29,881

18. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**822**	1,186
Accruals and deferred income	**9,820**	6,610
Social security and other taxes	–	2,481
Other creditors	**1,047**	–
	11,689	10,277

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,009 (2020: £6,746).

20. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	5,854

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Oct 2020	Income	Expenditure	At **30 Sep 2021**
	£	£	£	**£**
General funds	55,967	137,489	(175,382)	**18,074**
Contingency Fund	35,000	–	–	**35,000**
Rainbows	37,235	–	–	**37,235**
Building	30,471	–	(2,075)	**28,396**
IT & Telephones	851	–	(102)	**749**
Money advice, discretionary	290	1,800	(788)	**1,302**
	159,814	139,289	(178,347)	**120,756**

	At 1 Oct 2019	Income	Expenditure	At 30 Sep 2020
	£	£	£	£
General funds	104,701	114,620	(163,354)	55,967
Contingency Fund	35,000	–	–	35,000
Rainbows	37,235	–	–	37,235
Building	32,546	–	(2,075)	30,471
IT & Telephones	971	–	(120)	851
Money advice, discretionary	1,216	1,350	(2,276)	290
	211,669	115,970	(167,825)	159,814

21. ANALYSIS OF CHARITABLE FUNDS

Restricted fixed asset funds

	At 1 Oct 2020	Income	Expenditure	At **30 Sep 2021**
	£	£	£	**£**
NHS CCG	4,332	–	(254)	**4,078**
Big Lottery 'Awards for All'	4,803	–	(364)	**4,439**
Economic Fighting Fund	6,534	–	(363)	**6,171**
Lottery Funded Money Advice Project	1,198	186	(253)	**1,131**
COVID-19 Food Bank	279	720	(152)	**847**
	17,146	906	(1,386)	**16,666**

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 Oct 2020 £	Income £	Expenditure £	At 30 Sep 2021 £
Ovenden Initiative	298	–	–	**298**
Emergency Grants	1,476	15,705	(13,574)	**3,607**
CFFC Debt Relief Orders	–	–	–	–
CMBC Money Advice	8,874	4,437	–	**13,311**
Ling Bob Project	1,520	–	–	**1,520**
THISS - Therapeutic Intervention in Secondary Schools	55,633	49,729	(15,476)	**89,886**
Henry Smith Grant	–	29,925	(29,925)	–
Calderdale Bereavement Services/Rainbow	1,901	–	(1,901)	–
CYP-IAPT & Recruit to Train Training & Supervision Costs	31,300	–	(26,898)	**4,402**
THIPS - Therapeutic Interventions in Primary Schools	20,746	27,540	(26,965)	**21,321**
CFFC Grants Comm Found Small Pot	980	8,100	(3,035)	**6,045**
Lottery Funded Money Advice Project	19,874	37,542	(57,416)	–
Mental Health Workers for YP in the Home	8,880	15,000	(8,140)	**15,740**
THIFS	8,128	–	(2,346)	**5,782**
PACT - Play & Creative Therapies	3,163	25,000	(6,723)	**21,440**
CY Mental Health Training for Parents	2,355	–	(634)	**1,721**
COVID-19 Food Bank	24,409	12,145	(16,027)	**20,527**
Tudor Trust Staff Wellbeing Grant	–	2,000	–	**2,000**
StRiCT	–	5,000	(1,674)	**3,326**
Sowerby Bridge Money Advice	–	500	(315)	**185**
SOS Network Project Calderdale Suicide Prevention & Self-Harm	–	2,666	(922)	**1,744**
CETR/NHS Calderdale CCG	–	2,160	(999)	**1,161**
Money & Budgeting Course/CAL	–	10,452	(4,894)	**5,558**
Stronger Neighbourhoods Grant	–	12,500	(6,879)	**5,621**
Inspire Project	–	41,090	(39,584)	**1,506**
Liz Gould (North Halifax)	–	3,000	(90)	**2,910**
	189,537	304,491	(264,417)	**229,611**
Total restricted funds	206,683	305,397	(265,403)	**246,277**

21. ANALYSIS OF CHARITABLE FUNDS

Restricted fixed asset funds

	At 1 Oct 2019 £	Income £	Expenditure £	At 30 Sep 2020 £
NHS CCG	4,587	2	(257)	4,332
Big Lottery 'Awards for All'	5,199	–	(396)	4,803
Economic Fighting Fund	6,897	–	(363)	6,534
Lottery Funded Money Advice Project	538	927	(267)	1,198
COVID-19 Food Bank	–	349	(70)	279
	17,221	1,276	(1,353)	17,146

Restricted funds

	At 1 Oct 2019 £	Income £	Expenditure £	At 30 Sep 2020 £
Ovenden Initiative	298	–	–	298
Emergency Grants	1,090	14,070	(13,684)	1,476
CFFC Debt Relief Orders	1,821	–	(1,821)	–
CMBC Money Advice	–	8,874	–	8,874
Ling Bob Project	1,520	–	–	1,520
THISS - Therapeutic Intervention in Secondary Schools	36,306	33,153	(13,826)	55,633
Henry Smith Grant	–	38,600	(38,600)	–
Calderdale Bereavement Services/Rainbow	5,696	–	(3,795)	1,901
CYP-IAPT & Recruit to Train Training & Supervision Costs	52,523	20,327	(41,550)	31,300
THIPS - Therapeutic Interventions in Primary Schools	8,527	22,950	(10,731)	20,746
CFFC Grants Comm Found Small Pot	55	2,000	(1,075)	980
Lottery Funded Money Advice Project	(6,421)	101,657	(75,362)	19,874
Mental Health Workers for YP in the Home	–	12,000	(3,120)	8,880
THIFS	–	15,600	(7,472)	8,128
PACT - Play & Creative Therapies	–	12,500	(9,337)	3,163
CY Mental Health Training for Parents	–	2,405	(50)	2,355
COVID-19 Food Bank	–	39,834	(15,425)	24,409
Tudor Trust Staff Wellbeing Grant	–	–	–	–

21. ANALYSIS OF CHARITABLE FUNDS

StRiCT	–	–	–	–
Sowerby Bridge Money Advice	–	–	–	–
SOS Network Project Calderdale				
Suicide Prevention & Self-Harm	–	–	–	–
CETR/NHS Calderdale CCG	–	–	–	–
Money & Budgeting Course/CAL	–	–	–	–
Stronger Neighbourhoods Grant	–	–	–	–
Inspire Project	–	–	–	–
Liz Gould (North Halifax)	–	–	–	–
	118,636	325,246	(235,848)	189,537
Total restricted funds	101,415	323,970	(237,201)	206,583

NHS CCG - to improve health care services that are accessed by members of our local area.

Big Lottery 'Awards for All'/Lottery Capital Grant - the original grant was used to provide equipment and is written off over the life of the asset.

Economic Fighting Fund - Money and debt advice

Ovenden Initiative - Publicity fund

Emergency Grants - To provide emergency support such as foodbanks, and to support essential and basic needs.

CMBC Money Advice - Money and debt advice and support.

Ling Bob Project - Therapeutic Interventions in Ling Bob School

THISS - Therapeutic Intervention in Secondary Schools for improved mental health and well Being.

Henry Smith Grant - Received towards running costs, including salary of a project coordinator and also for a project providing counselling for people who have experienced child sexual abuse, sexual violence or domestic violence in Calderdale.

Calderdale Bereavement Services/Rainbows - for structured programme for children aged 5-11 (primary school age), who are experiencing loss of any kind.

CYP-IAPT & Recruit to Train - Children and Young People's Improving Access to Psychological Therapies project that focuses on transforming mental health services for children and young people and their families.

Training & Supervision Costs - CPD Counselling Children and Young People (5-15 years).

21. ANALYSIS OF CHARITABLE FUNDS

THIPS - Therapeutic Interventions in Primary Schools for improved mental health and well being.

CFFC Grants Community Foundation Small Pot - For debt relief orders.

Lottery Funded Money Advice Project - to help sustain and expand our award winning debt advice project. Additionally, we will shortly be offering bi-monthly budgeting and money management training.

Mental Health Workers for YP in the Home - to improve young people's mental health in their home.

THIFS - Therapeutic Interventions for family support for improved mental health and well Being.

PACT - Play & Creative Therapies to support children who are experiencing emotional distress which can affect the way they develop, behave and function in everyday life.

CY - Mental Health Training for Parents - Improving access to psychological therapies project that focuses on transforming mental health services for parents.

COVID-19 Food Bank - Since March 2020 we have been running a food bank principally to support the people of North Halifax (although in practice we have been providing support across Calderdale).

Tudor Trust Staff Wellbeing Grant - For staff wellbeing.

StRiCT - received from Community Foundation for Calderdale for our project Strengthening Resilience in Challenging Times - Young People's Remote Counselling

Sowerby Bridge Money Advice - To support clients in Sowerby Bridge to access our money advice services.

SOS Network Project Calderdale - a small grant around suicide and self-harm prevention.

Suicide Prevention & Self-Harm - a small grant around suicide and self-harm prevention.

CETR/NHS Calderdale CCG - for a block of sessions agreed to be delivered by a therapist and funded by the CCG.

Money & Budgeting Course/CAL - To improve financial capability of Calderdale residents.

Stronger Neighbourhoods Grant - for supporting stronger neighbourhoods.

Inspire Project - To help Calderdale residents gain employment.

Liz Gould (North Halifax) - Donation received to support the work around money, debt advice and food.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Tangible fixed assets	55,579	16,940	**72,519**
Current assets	72,720	233,483	**306,203**
Creditors less than 1 year	(7,543)	(4,146)	**(11,689)**
Net assets	120,756	246,277	**367,033**

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	61,174	17,188	78,362
Current assets	104,595	193,817	298,412
Creditors less than 1 year	(5,955)	(4,322)	(10,277)
Net assets	159,814	206,683	366,497

23. RELATED PARTIES

There have been no related party transactions in this or the previous period.

NOAH'S ARK CENTRE

England & Wales - Charity number 1088063

Accounts

Noah's Ark Centre
Safe Haven and Place of Hope

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2020

Company registration number 4077381

Charity number 1088063

Spenser Wilson
Chartered Accountants & Business Advisers

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2020

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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 30 SEPTEMBER 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Noah's Ark Centre
Charity registration number	1088063
Company registration number	4077381
Principal office	322-326 Ovenden Road Ovenden Halifax HX3 5TJ
Registered office	55 Pellon Lane Halifax HX1 5SP
The trustees	B M Simpson M Mellor P D Varney Rev Dick C Smith D N McAlpine
Company secretary	Debbie Nelson
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a company limited by guarantee and was incorporated on 25th September 2000. The Charity is governed by its Memorandum and Articles of Association dated 25th September 2000 as amended on 25th June 2001, which have been approved by the Trustees and the Charity Commission. It is registered as a Charity with the Charity Commission.

Any new Trustees must have attained the age of 18 years and be recommended by the current Trustees. They must also provide a statement from the proposed Trustee that they are willing to be appointed a Trustee. Every year one third of the Trustees must retire by rotation, the retiring Trustee can be re-appointed. The trustees to retire by rotation should be those who have been longest in office since their last appointment or reappointment.

As set out in the Articles of Association there shall always be a minimum of three Trustees. There is no maximum number of Trustees allowed. The Chair of the Trustees is nominated at the Annual General Meeting by the Trustees present. The Charity is managed and overseen by the Trustees.

The liability of each member in the event of winding up is limited to £1.

The Charity's registered name is Noah's Ark Centre.

During the year the Trustees make decisions regarding strategic matters. However, the management team make decisions regarding the day-to-day running of the Charity.

The Trustees have conducted a review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

Noah's Ark Centre has now been an active presence in North Halifax for almost 20 years and it continues to show that it is has a vital part to play in the community and offers services to the residents of Calderdale. Whilst some outreach was reduced due to a lack of funding, it has been extremely pleasing that this commenced once again from March 2019. Noah's Ark continues to promote self-worth, freedom from negative coping strategies resilience and the potential for fulfilling relationships, employment, financial stability and community involvement. This is done through or counselling teams covering adults, children, young people and families and increasingly through efficient and effective money advice service.

The building continues to be host to other groups supporting the improvement of mental health in the Halifax area.

Trustees meet on a regular basis to ensure the objectives of Noah's Ark are being achieved and developed whilst maintaining a positive financial position.

ACHIEVEMENTS AND PERFORMANCE

It goes without saying that the year 2020 has been an unprecedented one. In September 2020 an addendum was added onto the 2019 report making reference to the charity activity from March to September 2020 as the annual general meeting due to take place in April 2020 did not go ahead. This report will therefore duplicate some of what was mentioned in the added paragraph which closed the 2019 accounts and bring details of Noah's Ark activity up to date as of March 2021.

Whilst there was a slight pause to some charity activity in the immediate after math of the first national lockdown announcement in March 2020, this by no means meant that users of the services were not helped. It is with great pride that the employees looked at the situation and how it affected us and sought ways to change, alter and adapt their ways of working to the restraints that then existed. The two separate, but aligned services both continued to support those in need. The counselling team embraced new technologies, as have many, many workplaces, working from home and undertaking significant personal development training to enable the delivery of counselling via other means and not just face to face. This enabled counsellors to be ready when indeed the second and third national lockdowns were announced in November 2020 and January 2021. The team continued to build on their links with other Calderdale organisations, in particular the Open Minds Partnership, and supported schools, staff and parents throughout this time. Young Peoples counselling work recommenced in schools in September 2020 where it is greatly needed. The excellent links with local universities also continued and Noah's Ark have been able to take students on placement and provide the unique level of support to them even in this time. Volunteers and trainee volunteers in the counselling arena are more valuable than ever and Noah's Ark seeks to continue to be a sought-after centre where valuable experience is gained.

It is not an over exaggeration to report that the Money Advice Service have been nothing other than inspirational in the last twelve months. Their commitment, flexible and truly adaptable attitude has meant that countless families and individuals were not only helped with debt advice but in the immediate time of crisis the small team of three created a food hub and working alongside other Halifax charities in a truly collaborative way bridged an essential need to provide food and other

basic items to vulnerable people. This activity saw the team establish new relationships with other charity organisations, and local businesses and utilising areas of the building which could not be used for face-to-face counselling sessions. The hard work of doing all this should not be underestimated, both physically and emotionally at a time of stress and uncertainty in terms of the transmission of the Covid 19 virus, this little team have done an amazing service. Since September 2020 the number of referrals to to The Money Advice Service was back to pre-Covid figures, the demand or need for food support reduced and the strategy for this team to provide sustainable and long-term solutions to those in financial difficulty was very clear. To this end and once again demonstrating remarkable adaptability the team have created and produced a recipe booklet which is aimed at promoting healthy eating on a budget and resumed the money management courses. This booklet has been extremely well received by many Calderdale Schools. This team has evolved in its thinking and the positive impact they have had on individuals' lives is transformational.

Throughout 2020/2021 almost all employees continued to work and we made very light use of the government Furlough Scheme. The Trustees also continued to hold regular meetings via 'Zoom' ensuring continuity and governance.

Unfortunately, it was not possible to restart the Rainbow Groups (a core part of Noah's Ark work) due to Covid restrictions on mixing children from different schools, but it has been possible to resume some face-to-face sessions in the Noah's Ark Centre. As guidance changes, the teams will plan and act accordingly ensuring the best possible service for all those who seek the Safe Haven and Place of Hope that Noah's Ark Centre continues to be.

Overall, the charity is in a stable position however nothing is taken for granted and every care is made to ensure measured and fair expenditure. The charity sector is a most precious resource and it is the trustees aim to remain a valid contributor to the mental health and debt advice provision in Halifax.

FINANCIAL REVIEW

During the year income exceeded expenditure by £36,192 (2019 income exceeded expenditure by £91,363). The total funds of the Charity have increased from £330,305 to £366,497. Free reserves at 30th September 2020, after accounting for restricted funds, designated funds and reserves represented by Fixed Assets were £63,776 (2019 - £108,997). The designated funds include a contingency fund of £34,864 (2019 - £35,000).

The Trustees would like to thank the many individuals and organisations who have given monetary donations in order for us to continue our work.

Reserves Policy
The Trustees have established a level of reserves (that is, those funds that are freely available) that the Charity should have. The reserves are required to operate and meet the Charity's objective for three months should they no longer receive any grants or funding, and to cover committed capital expenditure. The Charity have set aside designated funds primarily to cover anticipated running costs for three months should all outside funding cease.

Covid-19
Covid-19 is having a detrimental effect on the trust activities. The trust is aware that individuals may have less available income to support the trust and therefore future income streams could be reduced as a result. The trust is aware of the impact of this for future projects and their ability to fund these projects in the short term.

PLANS FOR FUTURE PERIODS

The company aims to continue its current activities to consolidate and build on previous successes.

We have continued to engage with officers and councillors with a view to exploring ways in which our premises might be developed to further benefit our members and the community. It is our intention to continue these discussions in the future.

The trustees' annual report and the strategic report were approved on 23 April 2021 and signed on behalf of the board of trustees by:

B M SIMPSON
Trustee

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NOAH'S ARK CENTRE

YEAR ENDED 30 SEPTEMBER 2020

I report to the trustees on my examination of the financial statements of Noah's Ark Centre ('the charity') for the year ended 30 September 2020.

RESPONSIBILITIES AND BASIS OF REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 accounts to be reached.



Mrs E A Short FCA
Independent Examiner

23 April 2021

Equitable House
55 Pellon Lane
Halifax
HX1 5SP

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2020

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 **Total funds** £	2019 Total funds £
Income and endowments					
Donations and legacies	**5**	75,876	325,248	**401,124**	289,352
Charitable activities	**6**	14,174	–	**14,174**	34,775
Other trading activities	**7**	24,592	–	**24,592**	51,696
Investment income	**8**	1,328	–	**1,328**	1,977
Total income		115,970	325,248	**441,218**	377,800
Expenditure					
Expenditure on charitable activities	**9,10**	167,825	237,201	**405,026**	286,437
Total expenditure		167,825	237,201	**405,026**	286,437
Net income and net movement in funds		(51,855)	88,047	**36,192**	91,363
Reconciliation of funds					
Total funds brought forward		211,669	118,636	**330,305**	238,942
Total funds carried forward		159,814	206,683	**366,497**	330,305

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

The notes on pages 9 to 22 form part of these financial statements.

NOAH'S ARK CENTRE
(Company registration number: 4077381)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible fixed assets	**16**		**78,362**		84,693
CURRENT ASSETS					
Debtors	**17**	**29,881**		78,093	
Cash at bank and in hand		**268,531**		174,273	
		298,412		252,366	
CREDITORS: amounts falling due within one year	**18**	**10,277**		6,754	
NET CURRENT ASSETS			**288,135**		245,612
TOTAL ASSETS LESS CURRENT LIABILITIES			**366,497**		330,305
NET ASSETS			**366,497**		330,305
FUNDS OF THE CHARITY					
Restricted funds			**206,683**		118,636
Unrestricted funds			**159,814**		211,669
Total charity funds	**21**		**366,497**		330,305

For the year ending 30 September 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 April 2021, and are signed on behalf of the board by:

B M SIMPSON
Trustee

The notes on pages 9 to 22 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 55 Pellon Lane, Halifax, HX1 5SP.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Taxation

As a Charity, Noah's Ark Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which the Trustees have not designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes, details of which can be found in the notes to the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

The costs of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

Incoming resources

All incoming resources are recognised when the Charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. The majority of costs are directly attributable to specific activities.

Costs of generating funds comprise the costs associated with attracting voluntary income, which is mainly grant application preparation.

Charitable activities include expenditure associated with meeting the charitable objectives.

Governance costs include those incurred in the governance of the Charity and its assets, and are primarily associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage as set out in note 8.

Tangible assets

Fixed assets are stated at cost less accumulated depreciation. Additions costing below £100 are not capitalised.

3. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% on cost
Fixtures & fittings	-	15% Reducing Balance
Kitchen equipment	-	20% Reducing Balance
Computer Equipment	-	25% Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Grants receivable relating to Covid-19 are accounted for under the accrual method and recognised immediately as income in the Statement of Income and Retained Earnings. Where applied for and received these grants include payments under the Coronavirus Job Retention Scheme (furlough payments), Small Business Grant and interest paid by the Government during the first 12 months of Bounce Bank Loans.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. LIMITED BY GUARANTEE

The company does not have a share capital being a company limited by guarantee. Individual trustee's liability is limited to a maximum of £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
DONATIONS			
Donations	14,246	–	**14,246**
GRANTS			
Grants receivable	55,776	285,064	**340,840**
Grants - food bank	–	40,184	**40,184**
Government grant income	5,854	–	**5,854**
	75,876	325,248	**401,124**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
DONATIONS			
Donations	40,300	1,000	41,300
GRANTS			
Grants receivable	30,000	218,052	248,052
Grants - Food bank	–	–	–
Government grant income	–	–	–
	70,300	219,052	289,352

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Counselling	8,589	–	**8,589**
Charity shop & New Horizons	–	–	**–**
Rainbows referrals	(300)	–	**(300)**
Play therapy referrals	5,885	–	**5,885**
	14,174	–	**14,174**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Counselling	9,950	7,000	16,950
Charity shop & New Horizons	3,620	–	3,620
Rainbows referrals	3,150	–	3,150
Play therapy referrals	11,055	–	11,055
	27,775	7,000	34,775

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Room hire	3,720	**3,720**	8,630	8,630
Counselling sessions and money advice fees	20,872	**20,872**	43,066	43,066
	24,592	**24,592**	51,696	51,696

8. INVESTMENT INCOME

	Unrestricted Funds	**Total Funds 2020**	Unrestricted Funds	Total Funds 2019
	£	**£**	£	£
Bank interest receivable	1,328	**1,328**	1,977	1,977

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Counselling	137,412	218,827	**356,238**
Covid-19 Food bank	–	15,425	**15,425**
Support costs	30,413	2,949	**33,363**
	167,825	237,201	**405,026**

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Counselling	134,470	124,346	258,815
Covid-19 Food bank	–	–	–
Support costs	25,037	2,584	27,622
	159,507	126,930	286,437

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2020**	Total fund 2019
	£	£	**£**	£
Counselling	356,238	31,840	**388,078**	282,488
Covid-19 Food bank	15,425	–	**15,425**	–
Charity shop & New Horizons	–	–	**–**	1,950
Governance costs	–	1,523	**1,523**	1,999
	371,663	33,363	**405,026**	286,437

11. ANALYSIS OF SUPPORT COSTS

	Counselling & debt advice	Governance	**Total 2020**	Total 2019
	£	£	**£**	£
Premises	8,095	–	**8,095**	9,488
Communications and IT	8,687	–	**8,687**	3,793
General office - Counselling and debt advice	2,862	–	**2,862**	698
Advertising	66	–	**66**	–
Sundry expenses	2,437	–	**2,437**	1,550
Bank charges	67	–	**67**	60
Staff costs	–	–	**–**	1,000
Depreciation	8,592	–	**8,592**	9,466
Payroll fees	1,034	–	**1,034**	–
Accountancy fees	–	1,523	**1,523**	800
	31,840	1,523	**33,363**	26,855

12. NET INCOME

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	**8,592**	9,466

13. INDEPENDENT EXAMINATION FEES

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,524**	800
Payroll fees	**1,034**	886
	2,558	1,686

14. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	**249,321**	174,015
Social security costs	**12,851**	8,562
Employer contributions to pension plans	**6,746**	4,586
	268,918	187,163

The average head count of employees during the year was 18 (2019: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff	**12**	8

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

15. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

16. TANGIBLE FIXED ASSETS

	Land & buildings	Fixtures & fittings	Equipment	**Total**
	£	£	£	£
Cost				
At 1 October 2019	188,167	46,475	1,082	**235,724**
Additions	–	–	2,261	**2,261**
At 30 September 2020	188,167	46,475	3,343	**237,985**
Depreciation				
At 1 October 2019	107,527	42,519	985	**151,031**
Charge for the year	7,527	594	471	**8,592**
At 30 September 2020	115,054	43,113	1,456	**159,623**
Carrying amount				
At 30 September 2020	73,113	3,362	1,887	**78,362**
At 30 September 2019	80,640	3,956	97	84,693

17. DEBTORS

	2020	2019
	£	£
Trade debtors	**26,427**	20,659
Prepayments and accrued income	**3,454**	57,434
	29,881	78,093

18. CREDITORS: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	**1,186**	1,759
Accruals and deferred income	**6,610**	884
Social security and other taxes	**2,481**	3,290
Other creditors	**–**	821
	10,277	6,754

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,746 (2019: £4,586).

20. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2020	2019
	£	£
Recognised in income from donations and legacies:		
Government grants income	**5,854**	–

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Oct 2019 £	Income £	Expenditure £	At 30 Sept 2020 £
General funds	104,701	114,620	(163,354)	**55,967**
Contingency Fund	35,000	–	–	**35,000**
Rainbows	37,235	–	–	**37,235**
Building	32,546	–	(2,075)	**30,471**
IT & Telephones	971	–	(120)	**851**
Money advice, discretionary	1,216	1,350	(2,276)	**290**
	211,669	115,970	(167,825)	**159,814**

	At 1 Oct 2018 £	Income £	Expenditure £	At 30 Sept 2019 £
General funds	111,131	149,948	(156,378)	104,701
Contingency Fund	35,000	–	–	35,000
Rainbows	37,235	–	–	37,235
Building	34,621	–	(2,075)	32,546
IT & Telephones	971	–	–	971
Money advice, discretionary	470	1,800	(1,054)	1,216
	219,428	151,748	(159,507)	211,669

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 Oct 2019 £	Income £	Expenditure £	At 30 Sept 2020 £
NHS CCG	4,587	2	(257)	**4,332**
Big Lottery 'Awards for All'/Lottery Capital Grant	5,199	–	(396)	**4,803**
Economic Fighting Fund	6,897	–	(363)	**6,534**
Ovenden Initiative	298	–	–	**298**
Emergency Grants	1,090	14,070	(13,684)	**1,476**
CFFC Debt Relief Orders	1,821	–	(1,821)	**–**
CMBC Money Advice	–	8,874	–	**8,874**
Ling Bob Project	1,520	–	–	**1,520**
THISS - Therapeutic Intervention in Secondary Schools	36,306	33,153	(13,826)	**55,633**
Henry Smith Grant	–	38,600	(38,600)	**–**
Calderdale Bereavement Services/Rainbow	5,696	–	(3,795)	**1,901**
CYP-IAPT & Recruit to Train Training & Supervision Costs	52,523	20,327	(41,550)	**31,300**
THIPS - Therapeutic Interventions in Primary Schools	8,527	22,950	(10,731)	**20,746**
CFFC Grants Comm Found Small Pot	55	2,000	(1,075)	**980**
Lottery Funded Money Advice Project	(5,883)	102,584	(75,629)	**21,072**
Mental Health Workers for YP in the Home	–	12,000	(3,120)	**8,880**
THIFS	–	15,600	(7,472)	**8,128**
PACT - Play & Creative Therapies	–	12,500	(9,337)	**3,163**
CY Mental Health Training for Parents	–	2,405	(50)	**2,355**
COVID-19 Food Bank	–	40,183	(15,495)	**24,688**
	118,636	325,248	(237,201)	**206,683**

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

	At 1 Oct 2018	Income	Expenditure	At 30 Sept 2019
	£	£	£	£
NHS CCG	5,075	–	(488)	4,587
Big Lottery 'Awards for All'/Lottery Capital Grant	6,155	–	(956)	5,199
Economic Fighting Fund	7,260	–	(363)	6,897
Ovenden Initiative	298	–	–	298
Emergency Grants	–	6,275	(5,185)	1,090
CFFC Debt Relief Orders	726	15,950	(14,855)	1,821
CMBC Money Advice	–	8,874	(8,874)	–
Ling Bob Project	–	1,545	(25)	1,520
THISS - Therapeutic Intervention in Secondary Schools	–	53,874	(17,568)	36,306
Henry Smith Grant	–	37,600	(37,600)	–
Calderdale Bereavement Services/Rainbow	–	7,000	(1,304)	5,696
CYP-IAPT & Recruit to Train Training & Supervision Costs	–	82,234	(29,711)	52,523
THIPS - Therapeutic Interventions in Primary Schools	–	9,180	(653)	8,527
CFFC Grants Comm Found Small Pot	–	3,520	(3,465)	55
Lottery Funded Money Advice Project	–	–	(5,883)	(5,883)
Mental Health Workers for YP in the Home	–	–	–	–
THIFS	–	–	–	–
PACT - Play & Creative Therapies	–	–	–	–
CY Mental Health Training for Parents	–	–	–	–
COVID-19 Food Bank	–	–	–	–
	19,514	226,052	(126,930)	118,636

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds relate to

NHS CCG - to improve health care services that are accessed by members of our local area.

Big Lottery 'Awards for All'/Lottery Capital Grant – the original grant was used to provide equipment and is written off over the life of the asset.

Economic Fighting Fund – Money and debt advice

Ovenden Initiative – Publicity fund

Emergency Grants - To provide emergency support such as foodbanks, and to support essential and basic needs.

CFFC Debt Relief Orders - For debt relief orders.

CMBC Money Advice - Money and debt advice and support.

Ling Bob Project – Therapeutic Interventions in Ling Bob School

THISS - Therapeutic Intervention in Secondary Schools for improved mental health and well Being.

Henry Smith Grant - Received towards running costs, including salary of a project coordinator and also for a project providing counselling for people who have experienced child sexual abuse, sexual violence or domestic violence in Calderdale.

Calderdale Bereavement Services/Rainbows - for structured programme for children aged 5-11 (primary school age), who are experiencing loss of any kind.

CYP-IAPT & Recruit to Train - Children and Young People's Improving Access to Psychological Therapies project that focuses on transforming mental health services for children and young people and their families.

Training & Supervision Costs - CPD Counselling Children and Young People (5-15 years).

THIPS - Therapeutic Interventions in Primary Schools for improved mental health and well being.

CFFC Grants Community Foundation Small Pot - For debt relief orders.

Lottery Funded Money Advice Project - to help sustain and expand our award winning debt advice project. Additionally, we will shortly be offering bi-monthly budgeting and money management training.

Mental Health Workers for YP in the Home - to improve young people's mental health in their home.

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

THIFS - Therapeutic Interventions for family support for improved mental health and well Being.

PACT - Play & Creative Therapies to support children who are experiencing emotional distress which can affect the way they develop, behave and function in everyday life.

CY - Mental Health Training for Parents - Improving access to psychological therapies project that focuses on transforming mental health services for parents.

COVID-19 Food Bank - Since March 2020 we have been running a food bank principally to support the people of North Halifax (although in practice we have been providing support across Calderdale).

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Tangible fixed assets	61,174	17,188	**78,362**
Current assets	104,595	193,817	**298,412**
Creditors less than 1 year	(5,955)	(4,322)	**(10,277)**
Net assets	159,814	206,683	**366,497**

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Tangible fixed assets	67,672	17,021	84,693
Current assets	150,751	101,615	252,366
Creditors less than 1 year	(6,754)	–	(6,754)
Net assets	211,669	118,636	330,305

23. RELATED PARTIES

There have been no related party transactions in this or the previous period.

The following pages do not form part of the financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	**14,246**	41,300
Grants receivable	**340,840**	248,052
Grants - Food bank	**40,184**	–
Government grant income	**5,854**	–
	401,124	289,352
Charitable activities		
Counselling	**8,589**	16,950
Charity shop & New Horizons	**–**	3,620
Rainbows referrals	**(300)**	3,150
Play therapy referrals	**5,885**	11,055
	14,174	34,775
Other trading activities		
Room hire	**3,720**	8,630
Counselling sessions and money advice fees	**20,872**	43,066
	24,592	51,696
Investment income		
Bank interest receivable	**1,328**	1,977
Total income	**441,218**	377,800

	2020 £	2019 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**249,321**	174,015
Employer's NIC	**12,851**	8,562
Pension costs	**6,746**	4,586
Rent	**8,904**	9,488
Other establishment	**38,268**	41,688
Other motor/travel costs	**3,021**	568
Legal and professional fees	**3,997**	1,686
Telephone	**8,687**	3,793
Other office costs	**2,437**	1,550
Depreciation	**8,592**	9,466
Grants awarded	**29,314**	5,435
Cleaning and pest control	**2,715**	954
Sundry expenses	**2,862**	499
Counsellors private work	**27,245**	24,147
Advertising	**66**	–
	405,026	286,437
Total expenditure	**405,026**	286,437
Net income	**36,192**	91,363

	2020 £ 2020 £	2019 £ 2019 £
Expenditure on charitable activities		
Counselling		
Activities undertaken directly		
Staff costs	**249,321**	173,015
Employer's NIC	**12,851**	8,562
Pension contributions	**6,746**	4,586
Rent	**809**	–
Counselling expenses	**38,268**	41,488
Travel expenses	**3,021**	568
Professional fees	**1,440**	120
Grants awarded	**13,889**	5,435
Cleaning and pest control	**2,715**	954
Counsellors private work	**27,178**	24,087
	356,238	258,815
Support costs		
Premises expenses	**8,095**	7,538
Professional fees	**1,034**	767
Communications	**8,687**	3,793
General office	**2,437**	1,550
Depreciation	**8,592**	9,466
Sundry expenses	**2,862**	499
Bank charges	**67**	60
Advertising	**66**	–
	31,840	23,673
Covid-19 Food bank		
Activities undertaken directly		
COVID-19 Food Bank	**15,425**	–
Charity shop & New Horizons		
Support costs		
Premises expenses	**–**	1,950
Governance costs		
Wages and salaries	**–**	1,000
Other expenses	**–**	200
Accountancy fees	**1,523**	799
	1,523	1,999
Expenditure on charitable activities	**405,026**	286,437