



**Noah's Ark Centre**  
Safe Haven and Place of Hope

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# **NOAH'S ARK CENTRE**

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**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**

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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**

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

# **NOAH'S ARK CENTRE**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

**YEAR ENDED 30 SEPTEMBER 2020**

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#### **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.

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# **NOAH'S ARK CENTRE**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

**YEAR ENDED 30 SEPTEMBER 2020**

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#### **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 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 aftermath 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

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# **NOAH'S ARK CENTRE**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

#### **YEAR ENDED 30 SEPTEMBER 2020**

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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 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.

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# **NOAH'S ARK CENTRE**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

**YEAR ENDED 30 SEPTEMBER 2020**

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#### **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**

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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.

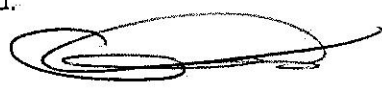
#### **INDEPENDENT EXAMINER'S STATEMENT**

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

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# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>115,970</u>	<u>325,248</u>	<u>441,218</u>	<u>377,800</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	167,825	237,201	405,026	286,437
<b>Total expenditure</b>		<u>167,825</u>	<u>237,201</u>	<u>405,026</u>	<u>286,437</u>
<b>Net income and net movement in funds</b>		<u>(51,855)</u>	<u>88,047</u>	<u>36,192</u>	<u>91,363</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		211,669	118,636	330,305	238,942
<b>Total funds carried forward</b>		<u>159,814</u>	<u>206,683</u>	<u>366,497</u>	<u>330,305</u>

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**

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

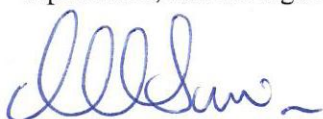
For the year ending 30 September 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.**



# **NOAH'S ARK CENTRE**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2020**

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#### **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.

# **NOAH'S ARK CENTRE**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS *(continued)***

**YEAR ENDED 30 SEPTEMBER 2020**

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#### **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.



# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

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#### 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.

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

#### 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 £
<b>DONATIONS</b>			
Donations	14,246	—	14,246
<b>GRANTS</b>			
Grants receivable	55,776	285,064	340,840
Grants - food bank	—	40,184	40,184
Government grant income	5,854	—	5,854
	<u>75,876</u>	<u>325,248</u>	<u>401,124</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>DONATIONS</b>			
Donations	40,300	1,000	41,300
<b>GRANTS</b>			
Grants receivable	30,000	218,052	248,052
Grants - Food bank	—	—	—
Government grant income	—	—	—
	<u>70,300</u>	<u>219,052</u>	<u>289,352</u>

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

**YEAR ENDED 30 SEPTEMBER 2020**

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#### **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
	<u>14,174</u>	<u>–</u>	<u>14,174</u>

	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
	<u>27,775</u>	<u>7,000</u>	<u>34,775</u>

#### **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
	<u>24,592</u>	<u>24,592</u>	<u>51,696</u>	<u>51,696</u>

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

#### 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

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

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#### 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
	<u>31,840</u>	<u>1,523</u>	<u>33,363</u>	<u>26,855</u>

#### 12. NET INCOME

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>8,592</u>	<u>9,466</u>

#### 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
	<u>2,558</u>	<u>1,686</u>

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 30 SEPTEMBER 2020

#### 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
	<u>268,918</u>	<u>187,163</u>

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	<u>12</u>	<u>8</u>

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 £
<b>Cost</b>				
At 1 October 2019	188,167	46,475	1,082	235,724
Additions	—	—	2,261	2,261
<b>At 30 September 2020</b>	<u>188,167</u>	<u>46,475</u>	<u>3,343</u>	<u>237,985</u>
<b>Depreciation</b>				
At 1 October 2019	107,527	42,519	985	151,031
Charge for the year	7,527	594	471	8,592
<b>At 30 September 2020</b>	<u>115,054</u>	<u>43,113</u>	<u>1,456</u>	<u>159,623</u>
<b>Carrying amount</b>				
At 30 September 2020	<u>73,113</u>	<u>3,362</u>	<u>1,887</u>	<u>78,362</u>
At 30 September 2019	<u>80,640</u>	<u>3,956</u>	<u>97</u>	<u>84,693</u>

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

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#### 17. DEBTORS

	2020	2019
	£	£
Trade debtors	26,427	20,659
Prepayments and accrued income	3,454	57,434
	<u>29,881</u>	<u>78,093</u>

#### 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
	<u>10,277</u>	<u>6,754</u>

#### 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	<u>5,854</u>	<u>—</u>

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

**YEAR ENDED 30 SEPTEMBER 2020**

#### **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
	<u>211,669</u>	<u>115,970</u>	<u>(167,825)</u>	<u>159,814</u>

	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
	<u>219,428</u>	<u>151,748</u>	<u>(159,507)</u>	<u>211,669</u>



**NOAH'S ARK CENTRE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2020****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
	<u>118,636</u>	<u>325,248</u>	<u>(237,201)</u>	<u>206,683</u>

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

#### 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	—	—	—	—
	<u>19,514</u>	<u>226,052</u>	<u>(126,930)</u>	<u>118,636</u>

# **NOAH'S ARK CENTRE**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS *(continued)***

**YEAR ENDED 30 SEPTEMBER 2020**

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#### **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.

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

#### 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	<u>159,814</u>	<u>206,683</u>	<u>366,497</u>

	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	<u>211,669</u>	<u>118,636</u>	<u>330,305</u>

#### 23. RELATED PARTIES

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

**NOAH'S ARK CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT INFORMATION  
YEAR ENDED 30 SEPTEMBER 2020**

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**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**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<b>14,246</b>	41,300
Grants receivable	<b>340,840</b>	248,052
Grants - Food bank	<b>40,184</b>	—
Government grant income	<b>5,854</b>	—
	<b><u>401,124</u></b>	<b><u>289,352</u></b>
<b>Charitable activities</b>		
Counselling	<b>8,589</b>	16,950
Charity shop & New Horizons	<b>—</b>	3,620
Rainbows referrals	<b>(300)</b>	3,150
Play therapy referrals	<b>5,885</b>	11,055
	<b><u>14,174</u></b>	<b><u>34,775</u></b>
<b>Other trading activities</b>		
Room hire	<b>3,720</b>	8,630
Counselling sessions and money advice fees	<b>20,872</b>	43,066
	<b><u>24,592</u></b>	<b><u>51,696</u></b>
<b>Investment income</b>		
Bank interest receivable	<b>1,328</b>	1,977
	<b><u>1,328</u></b>	<b><u>1,977</u></b>
<b>Total income</b>	<b><u>441,218</u></b>	<b><u>377,800</u></b>

**NOAH'S ARK CENTRE****COMPANY LIMITED BY GUARANTEE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*****YEAR ENDED 30 SEPTEMBER 2020**

	2020 £	2019 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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	—
	<u>405,026</u>	<u>286,437</u>
<b>Total expenditure</b>	<u>405,026</u>	<u>286,437</u>
<b>Net income</b>	<u>36,192</u>	<u>91,363</u>

# NOAH'S ARK CENTRE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Counselling</b>		
<i>Activities undertaken directly</i>		
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
	<u>356,238</u>	<u>258,815</u>
<i>Support costs</i>		
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	—
	<u>31,840</u>	<u>23,673</u>
<b>Covid-19 Food bank</b>		
<i>Activities undertaken directly</i>		
COVID-19 Food Bank	<u>15,425</u>	<u>—</u>
<b>Charity shop &amp; New Horizons</b>		
<i>Support costs</i>		
Premises expenses	<u>—</u>	<u>1,950</u>
<b>Governance costs</b>		
Wages and salaries	<u>—</u>	<u>1,000</u>
Other expenses	<u>—</u>	<u>200</u>
Accountancy fees	<u>1,523</u>	<u>799</u>
	<u>1,523</u>	<u>1,999</u>
<b>Expenditure on charitable activities</b>	<u>405,026</u>	<u>286,437</u>