



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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2022

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2022

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 our 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 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

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

YEAR ENDED 30 SEPTEMBER 2022

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 adjoining 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
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NOAH'S ARK CENTRE

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

YEAR ENDED 30 SEPTEMBER 2022

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.

NOAH'S ARK CENTRE

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

YEAR ENDED 30 SEPTEMBER 2022

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).
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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2022

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

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>192,938</u>	<u>331,503</u>	<u>524,441</u>	<u>444,686</u>
Expenditure					
Expenditure on charitable activities	9,10	210,282	261,389	471,671	444,150
Total expenditure		<u>210,282</u>	<u>261,389</u>	<u>471,671</u>	<u>444,150</u>
Net income and net movement in funds		<u>(17,344)</u>	<u>70,114</u>	<u>52,770</u>	<u>536</u>
Reconciliation of funds					
Total funds brought forward		120,756	246,277	367,033	366,497
Total funds carried forward		<u>103,412</u>	<u>316,391</u>	<u>419,803</u>	<u>367,033</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 12 to 25 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION *(continued)*

30 SEPTEMBER 2022

		2022	2021
	Note	£	£
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
		<u>361,008</u>	<u>306,203</u>
CREDITORS: amounts falling due within one year	18	<u>9,520</u>	<u>11,689</u>
NET CURRENT ASSETS		<u>351,488</u>	<u>294,514</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>419,803</u>	<u>367,033</u>
NET ASSETS		<u>419,803</u>	<u>367,033</u>
FUNDS OF THE CHARITY			
Restricted funds		316,391	246,277
Unrestricted funds		103,412	120,756
Total charity funds	20	<u>419,803</u>	<u>367,033</u>

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
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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	<u>50,489</u>	<u>(9,184)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	(5,250)	(2,854)
Net cash used in investing activities	<u>(5,250)</u>	<u>(2,854)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	45,239	(12,038)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>256,493</u>	<u>268,531</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>301,732</u>	<u>256,493</u>

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

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 2022

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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
	<u>90,713</u>	<u>331,503</u>	<u>422,216</u>

	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
	<u>57,340</u>	<u>305,397</u>	<u>362,737</u>

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2022****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
	<u>23,807</u>	<u>23,807</u>	<u>11,140</u>	<u>11,140</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Counselling sessions and money advice fees	<u>77,305</u>	<u>77,305</u>	<u>69,975</u>	<u>69,975</u>

8. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>1,113</u>	<u>1,113</u>	<u>834</u>	<u>834</u>

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
	<u>210,282</u>	<u>261,389</u>	<u>471,671</u>

	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
	<u>178,347</u>	<u>265,803</u>	<u>444,150</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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
	<u>437,979</u>	<u>33,692</u>	<u>471,671</u>	<u>444,150</u>

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	—
	<u>32,098</u>	<u>1,594</u>	<u>33,692</u>	<u>31,718</u>

12. NET INCOME

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>9,454</u>	<u>8,697</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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
	<u>2,680</u>	<u>3,995</u>

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
	<u>275,693</u>	<u>266,898</u>

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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
	<u>120,756</u>	<u>192,938</u>	<u>(210,282)</u>	<u>—</u>	<u>103,412</u>

	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
	<u>159,814</u>	<u>139,289</u>	<u>(178,347)</u>	<u>—</u>	<u>120,756</u>

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

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2022****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
	<u>246,277</u>	<u>331,503</u>	<u>(261,389)</u>	<u>316,391</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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	—	2,666	(922)	1,744
Suicide Prevention & Self-Harm	—	2,160	(999)	1,161
CETR/NHS Calderdale CCG	—	10,452	(4,894)	5,558
Money & Budgeting Course/CAL	—	12,500	(6,879)	5,621
Stronger Neighbourhoods Grant	—	41,090	(39,584)	1,506
Inspire Project	—	3,000	(90)	2,910
Liz Gould (North Halifax)	—	—	—	—
New Providence URC	—	—	—	—
Triple M Fund	—	—	—	—
	<u>206,683</u>	<u>305,397</u>	<u>(265,803)</u>	<u>246,277</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2022

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.