



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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2023

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2023

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

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!

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2023

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

(continued)

YEAR ENDED 30 SEPTEMBER 2023

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 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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2023

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2023

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).

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 2023

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

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>290,015</u>	<u>384,905</u>	<u>674,918</u>	<u>524,441</u>
Expenditure					
Expenditure on charitable activities	8,9	224,021	270,678	494,697	471,671
Total expenditure		<u>224,021</u>	<u>270,678</u>	<u>494,697</u>	<u>471,671</u>
Net income		<u>65,994</u>	<u>114,227</u>	<u>180,221</u>	<u>52,770</u>
Transfers between funds		28,331	(28,331)	—	—
Net movement in funds		<u>94,325</u>	<u>85,896</u>	<u>180,221</u>	<u>52,770</u>
Reconciliation of funds					
Total funds brought forward		103,412	316,391	419,803	367,033
Total funds carried forward		<u>197,737</u>	<u>402,287</u>	<u>600,024</u>	<u>419,803</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 13 to 28 form part of these financial statements.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2023

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

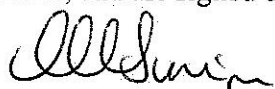
For the year ending 30 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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
<i>Adjustments for:</i>		
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)
<i>Changes in:</i>		
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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

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 2023

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

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.

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2023****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
	<u>140,667</u>	<u>384,905</u>	<u>525,572</u>

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

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
	<u>142,326</u>	<u>142,326</u>	<u>101,112</u>	<u>101,112</u>

7. INVESTMENT INCOME

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

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
	<u>224,019</u>	<u>270,678</u>	<u>494,697</u>
	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
	<u>210,282</u>	<u>261,389</u>	<u>471,671</u>

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
	<u>457,783</u>	<u>36,914</u>	<u>494,697</u>	<u>471,671</u>

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
	<u>35,266</u>	<u>1,648</u>	<u>36,914</u>	<u>33,692</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

11. NET INCOME

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Amortisation of intangible assets	1,999	—
Depreciation of tangible fixed assets	<u>10,939</u>	<u>9,454</u>

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	<u>1,070</u>	<u>1,084</u>
	<u>2,718</u>	<u>2,678</u>

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	<u>7,775</u>	<u>7,112</u>
	<u>310,293</u>	<u>275,693</u>

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

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

15. INTANGIBLE ASSETS

	Computer Software £
Cost	
Additions	13,830
At 30 September 2023	<u>13,830</u>
Amortisation	
Charge for the year	1,999
At 30 September 2023	<u>1,999</u>
Carrying amount	
At 30 September 2023	<u>11,831</u>
At 30 September 2022	<u>—</u>

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	<u>189,167</u>	<u>49,706</u>	<u>14,318</u>	<u>253,191</u>
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	<u>137,678</u>	<u>45,052</u>	<u>5,983</u>	<u>188,713</u>
Carrying amount				
At 30 September 2023	<u>51,489</u>	<u>4,654</u>	<u>8,335</u>	<u>64,478</u>
At 30 September 2022	<u>59,056</u>	<u>3,660</u>	<u>5,599</u>	<u>68,315</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

17. DEBTORS

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

18. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,077	844
Accruals and deferred income	28,450	8,676
	<u>29,527</u>	<u>9,520</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 £7,775 (2022: £7,112).

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

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
	<u>103,412</u>	<u>290,015</u>	<u>(224,021)</u>	<u>28,331</u>	<u>197,737</u>

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

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2023****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

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2023****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
	<u>316,391</u>	<u>384,905</u>	<u>(270,678)</u>	<u>(28,331)</u>	<u>402,287</u>

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2023****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
	<u>246,277</u>	<u>331,503</u>	<u>(261,389)</u>	<u>–</u>	<u>316,391</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

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.

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

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.

NOAH'S ARK CENTRE
COMPANY LIMITED BY GUARANTEE
MANAGEMENT INFORMATION
YEAR ENDED 30 SEPTEMBER 2023

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
	<u>525,572</u>	<u>422,216</u>
 Charitable activities		
Counselling and money advice fees	125,583	90,452
Play therapy referrals	16,743	10,660
	<u>142,326</u>	<u>101,112</u>
 Investment income		
Bank interest receivable	7,020	1,113
	<u>7,020</u>	<u>1,113</u>
 Total income	<u><u>674,918</u></u>	<u><u>524,441</u></u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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
	<u>494,697</u>	<u>471,671</u>
Total expenditure	<u>494,697</u>	<u>471,671</u>
Net income	<u>180,221</u>	<u>52,770</u>

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 30 SEPTEMBER 2023**

	2023	2022
	£	£
Expenditure on charitable activities		
Counselling		
<i>Activities undertaken directly</i>		
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
	<u>443,138</u>	<u>423,770</u>
<i>Support costs</i>		
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
	<u>35,266</u>	<u>32,098</u>
Food bank		
<i>Activities undertaken directly</i>		
Food Bank	14,645	14,209
Governance costs		
Accountancy fees	1,648	1,594
	<u>494,697</u>	<u>471,671</u>
Expenditure on charitable activities		