



Noah's Ark Centre
Safe Haven and Place of Hope

NOAH'S ARK CENTRE

**COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2024**

Company registration number 4077381

Charity number 1088063

STREETS[®]
SPENSER WILSON
CHARTERED ACCOUNTANTS

NOAH'S ARK CENTRE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2024

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Noah's Ark Centre

Charity registration number 1088063

**Company registration
number** 4077381

**Principal office and registered
office** 55 Pellon Lane
 Halifax
 West Yorkshire
 HX1 5SP

The trustees K Brown (nee Sykes)
 B M Simpson
 M Mellor
 P D Varney
 Rev A Dick
 C Smith

Company secretary P D Varney

Independent examiner Mrs E A Short
 Equitable House
 55 Pellon Lane
 Halifax
 West Yorkshire
 HX1 5SP

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

Recruitment and appointment of trustees

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

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

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

Trustee induction and training

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

Risk management

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

Organisation structure

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2024

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

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

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

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

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

The reach of the Therapeutic Team has widened even further with Noah's Ark Team support being

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2024

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

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

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

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

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

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

Noah's Ark is and intends to remain the 'safe haven and place of hope' for the community of

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 SEPTEMBER 2024

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

FINANCIAL REVIEW

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

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

Reserves Policy

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

Principal funding sources

The principal funding sources for the charity are grants receivable.

PLANS FOR FUTURE PERIODS

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

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

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



B M SIMPSON

Trustee

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 2024

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

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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


MRS E A SHORT FCA

Independent Examiner

Equitable House
55 Pellon Lane
Halifax
HX1 5SP

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	48,398	800,279	848,677	525,572
Charitable activities	6	120,442	–	120,442	142,326
Investment income	7	17,275	–	17,275	7,020
Total income		<u>186,115</u>	<u>800,279</u>	<u>986,394</u>	<u>674,918</u>
Expenditure					
Expenditure on charitable activities	8,9	155,873	521,800	677,673	494,697
Total expenditure		<u>155,873</u>	<u>521,800</u>	<u>677,673</u>	<u>494,697</u>
Net income		<u>30,242</u>	<u>278,479</u>	<u>308,721</u>	<u>180,221</u>
Transfers between funds		(19,136)	19,136	–	–
Net movement in funds		<u>11,106</u>	<u>297,615</u>	<u>308,721</u>	<u>180,221</u>
Reconciliation of funds					
Total funds brought forward		197,737	402,287	600,024	419,803
Total funds carried forward		<u>208,843</u>	<u>699,902</u>	<u>908,745</u>	<u>600,024</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 11 to 31 form part of these financial statements.

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL POSITION (continued)****30 SEPTEMBER 2024**

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

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

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



B M SIMPSON
Trustee

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

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF CASH FLOWS****YEAR ENDED 30 SEPTEMBER 2024**

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Taxation

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

Basis of preparation

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

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

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

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

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

Incoming resources

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Resources expended

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

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

Charitable activities include expenditure associated with meeting the charitable objectives.

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

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

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

Intangible assets

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

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

Amortisation

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

Computer Software	-	20% straight line
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NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Amortisation *(continued)*

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

Tangible assets

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

Depreciation

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

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

Impairment of fixed assets

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

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

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

Financial instruments

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Defined contribution plans

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

4. LIMITED BY GUARANTEE

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

5. DONATIONS AND LEGACIES

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

6. CHARITABLE ACTIVITIES

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

7. INVESTMENT INCOME

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

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

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

10. ANALYSIS OF SUPPORT COSTS

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

11. NET INCOME

Net income is stated after charging/(crediting):

	2024 £	2023 £
Amortisation of intangible assets	3,639	1,999
Depreciation of tangible fixed assets	<u>8,846</u>	<u>10,939</u>

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

12. INDEPENDENT EXAMINATION FEES

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

13. STAFF COSTS

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

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

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

	2024	2023
	No.	No.
Number of staff	<u>11</u>	<u>8</u>

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

14. TRUSTEE REMUNERATION AND EXPENSES

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

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS *(continued)*****YEAR ENDED 30 SEPTEMBER 2024****15. INTANGIBLE ASSETS**

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

16. TANGIBLE FIXED ASSETS

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

17. DEBTORS

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

18. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,352	1,077
Accruals and deferred income	9,101	28,450
Pension fund creditor	2,223	—
	<u>12,676</u>	<u>29,527</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 £8,639 (2023: £7,775).

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

20. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

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

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

The designated funds are made up of:

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

Money advise - money and debt advice and support.

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

NOAH'S ARK CENTRE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 30 SEPTEMBER 2024****20. ANALYSIS OF CHARITABLE FUNDS (continued)****Restricted funds**

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Northern Gas Network/Green Doctor funding	—	—	—	—	—
Calderdale Cost of Living fund	—	15,000	(90)	—	14,910
Get Fit Like a Boss	—	39,859	(3,681)	(1,101)	35,077
UK Shared Prosperity fund	—	40,173	(17,334)	—	22,839
Heath United Reformed Church DRO fund	—	3,000	(3,060)	60	—
Together Housing Lottery Funded Money	—	2,000	(880)	—	1,120
Advice Project Fixed asset fund	—	—	(421)	2,145	1,724
Covid-19 Food Bank Fixed asset fund	—	—	(297)	1,583	1,286
Money & Budgeting Course/CAL Fixed asset fund	—	—	(879)	2,919	2,040
Get Fit Like a Boss Fixed asset fund	—	—	(103)	1,101	998
Mercado Carpet Fitting Fund	—	—	—	—	—
CFFC/Washing Machine Fund	—	—	—	—	—
Mixenden Fund	—	—	—	—	—
DHSC Early Intervention Hub	—	—	—	—	—
ASD/MNT Service	—	—	—	—	—
Glasspool	—	—	—	—	—
Supporting Stronger Neighbourhoods	—	—	—	—	—
Mercado Carpet Fitting fund Fixed asset fund	—	—	—	—	—
DHSC Early Intervention Hub Fixed asset fund	—	—	—	—	—
	<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 2024

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 2024

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

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

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

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

Tudor Trust Staff Wellbeing Grant - For staff wellbeing.

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

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

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

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

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

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

Stronger Neighbourhoods Grant - for supporting stronger neighbourhoods.

Inspire Project - To help Calderdale residents gain employment.

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

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

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

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

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

20. ANALYSIS OF CHARITABLE FUNDS *(continued)*

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

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

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

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

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

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

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

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

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

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

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

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

22. ANALYSIS OF CHANGES IN NET DEBT

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

23. OPERATING LEASE COMMITMENTS

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

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

24. CONTINGENCIES

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

NOAH'S ARK CENTRE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2024

25. RELATED PARTIES

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

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

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