

CHRISTIANS TOGETHER CALDERDALE

England & Wales · Charity number 1119477

Details

Other names	CHRISTIANS TOGETHER HALIFAX
Status	Registered
Legal form	Charitable company
Company number	05925032
Registered	2007-06-04
Register	View on the Charity Commission register

Contact

Address	CTC The Gathering Place 1 St. James Road Halifax West Yorkshire HX1 1YS
Phone	01422 647390
Email	kevin@happydaysuk.org
Website	www.christianstogether.org.uk

Activities

Objects: TO ADVANCE THE UNDERSTANDING AND PRACTICE OF THE CHRISTIAN FAITH IN HALIFAX AND THE SURROUNDING AREA

Activities: A Christian organisation to support outreach to the Calderdale community. The principal activity is a Food Bank offering parcels of essential food, toiletries and bedding to clients in serious financial stress. We also run a homeless Winter Shelter during the coldest months of the year. This help is open to all without discrimination provided evidence of need is given.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** HALIFAX AND THE SURROUNDING AREA
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,492	£37,230	-	-
2024-03-31	£82,661	£93,329	-	-
2023-03-31	£391,518	£447,094	-	-
2022-03-31	£276,707	£272,543	-	-
2021-08-31	£445,201	£395,932	-	-

Trustees

Name	Role	Appointed
Gareth Paul Henderson	Chair	2022-04-05
Kevin Teague		2022-04-05

Accounts

Charity registration number 1119477 (England and Wales)

Company registration number 05925032

CHRISTIANS TOGETHER CALDERDALE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHRISTIANS TOGETHER CALDERDALE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G P Henderson (Chair) K Teague	
Happydays Senior Leadership Team	Sarah Hanson Clare O'Neill Ellen Boothe Tanya Murphy	Support Manager Bid Writer Happy Days UK - CEO Happy Days UK - COO
Charity number (England and Wales)	1119477	
Company number	05925032	
Registered office	The Gathering Place 1 St. James Road Halifax West Yorkshire HX1 1YS	
Independent examiner	V J Atkinson BK Plus Limited 52 St Johns Lane Halifax West Yorkshire HX1 2BW	

CHRISTIANS TOGETHER CALDERDALE

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CHRISTIANS TOGETHER CALDERDALE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)".

Objectives and activities

To advance the understanding and practice of the Christian faith in Halifax and the surrounding area.

Public benefit

In setting our objectives and planning our activities Trustees have given serious consideration to the Charity Commission's general guidance on public benefit; we serve some of the most vulnerable and marginalised people in our local towns. They tend to be socially excluded and find it hard to access, or they fall out of, mainstream support services, who in turn, struggle to reach or maintain contact with this group of people.

We aim to help our clients to live healthier, safer and more fulfilled lives by removing barriers wherever possible and tailoring our work to each client, working non judgmentally and always with a person centred approach.

We support job creation and help our clients gain skills, particularly through volunteering.

Achievements and performance

Significant activities and achievements against objectives

The three posts which were created following the funding secured from the National Lottery - Support Manager, Bid Writer and Food Manager – were transferred to Happydays in September 2023. These roles proved to be vital to the successful running and development of the organisation through the last year.

The charity's main activities

We have three main areas of activity: Food and Support, Shelter and Faith Projects.

The transfer of the food, support and shelter activities to Happydays Ministries UK were completed in August 2023.

Community Supermarket and Community Cafe

We operated the Halifax Food Bank from TGP in Halifax. It provided food parcels to families and individuals every Saturday. In 2022 we saw an increase in demand providing up to 350 parcels per week. In August 2023 the Food Bank was replaced with a Community Supermarket which now supports over 300 people. The customers pay £6 and get a choice of 15 items including fresh fruit and vegetables. £1 of the £6 goes into a credit union savings account to promote longer term positive financial outcomes. Food parcels are still provided, if needed, for people in crisis.

The Banqueting Table service evolved into a Community Café which not only provides a free hot lunch three times a week at TGP but also cooked breakfast on the other two weekdays and a sandwich service. The Café served over 14800 meals in 2024-5.

Crisis Support Service

In 2023 Happydays fully implemented the drop-in service to support people in crisis and renamed it Crisis Support Service. A support needs assessment is carried out and then a hand holding service is provided to access support to bring about sustainable change in people's lives. This service is available 5 days a week. This service delivered over 6000 support interventions in 2024-5.

CHRISTIANS TOGETHER CALDERDALE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Health Clinics

The Gathering Place has on-site wound and sexual health clinics, a weekly drop-in mental health support service and during the operating period of The Winter Shelter hosts a twice weekly drop in drug and alcohol clinic run by Calderdale Recovery Steps. Happydays introduced a flexible dental commissioning project in partnership with Whitehill Dental Practice providing 6 appointments a week for people who are currently or formerly homeless to provide emergency treatment. Service members are accompanied by a Complex Lives Coordinator to the practice each Friday and are offered a course of treatment including dentures where required. This unique service has enabled people to access treatment that have previously suffered health inequality due to their circumstances. There were almost 400 attendances at the on-site wound clinic, 94 dental appointments and 175 drug and alcohol interventions to reduce harm.

Shelter Projects

The Winter Shelter is an essential service to the local community and is made possible thanks to strong strategic partnerships and the commitment of our staff and volunteers. It operates from October to March at TGP and provides 56 bed spaces per week on average to the homeless in 8 individual rooms. The Shelter operates 24 hours a day and supports people in moving on from the shelter through working with partners in the community.

Through collaboration with Public Health and a local charity Calderdale Recovery Steps who help individuals, and their friends and families, who suffer the consequences of alcohol and/or drug misuse we introduced a Trauma Informed, Safe High Tolerance Drug and Alcohol Policy for the Winter Shelter in winter 2022.

They also introduced the Housing Opiate Overdose Risk Assessment Tool (HOORAT) and provided discrete 30-minute checks throughout the night for high-risk residents.

Support is given to residents with a wide range of issues including drug and alcohol abuse, mental health conditions, modern slavery, domestic violence, sexual and financial abuse. This wrap around care in the winter shelter is unique and is positioned to prevent future homelessness and reduce criminal activity. Happydays delivered over 500 healthcare interventions to residents including safeguarding interventions. They also assisted with probation appointments, accompanied visits to hospital, gaining access to GP appointments and provision of activities such as crafts and numeracy classes. 95% of the residents had move on accommodation on leaving the shelter.

Faith Projects

The Board recognise that the charity has not made inroads into faith elements this year, however it is exploring opportunities to ensure that this is fulfilled going forwards and is committed to finding a route to deliver faith based activities into the community. We have been exploring the possibility of introducing a Chaplain into The Gathering Place and the Board are actively working up a process and system to open this opportunity. We are working closely with the TGP senior management team and aim to have job specification and standard operating procedures produced in the near future prior to a pilot launch.

Financial review

Total incoming resources for the year were £27,492 (2024: £82,661), all allocated to unrestricted funds.

Total resources expended for the year were £37,220 (2024: £93,329), all allocated to unrestricted funds.

This resulted in a net deficit for the year of £9,728 (2024: £10,668), all allocated to unrestricted funds.

Fund balances at 31 March 2025 showed a net amount of £53,812 represented by an unrestricted funds.

CHRISTIANS TOGETHER CALDERDALE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The charity's total reserves at 31 March 2025 are £53,812, being unrestricted funds.

The 'free' unrestricted reserves, excluding fixed assets, at the period end totalled £53,812.

The Charity does not own or lease any property.

Trustees have reviewed the reserves policy to be implemented during this financial year. Christians Together Calderdale needs to hold funds in reserve to enable it to discharge its responsibilities when other income is not available. The trustees are currently satisfied that sufficient reserves are held.

Structure, governance and management

The charity is a company limited by guarantee and was formed on 5 September 2006. It is governed by a Memorandum and Articles of Association as amended on 16 November 2006 and 13 August 2012.

Liability of members

The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Recruitment and appointment of new trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Clarkson	(Resigned 1 April 2024)
G P Henderson (Chair)	
P McMahon	(Resigned 1 April 2024)
K Teague	

The trustees report was approved by the Board of Trustees.

.....
K Teague
Trustee

Date:

CHRISTIANS TOGETHER CALDERDALE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRISTIANS TOGETHER CALDERDALE

I report to the trustees on my examination of the financial statements of Christians Together Calderdale (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

V J Atkinson

BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
Date:

CHRISTIANS TOGETHER CALDERDALE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	2	26,382	48,012	27,465	75,477
Charitable activities	3	-	6,482	-	6,482
Investments	4	1,110	702	-	702
Total income		<u>27,492</u>	<u>55,196</u>	<u>27,465</u>	<u>82,661</u>
Expenditure on:					
Charitable activities	5	34,292	64,689	28,640	93,329
Other expenditure	10	2,938	-	-	-
Total expenditure		<u>37,230</u>	<u>64,689</u>	<u>28,640</u>	<u>93,329</u>
Net expenditure		(9,738)	(9,493)	(1,175)	(10,668)
Transfers between funds		-	31,014	(31,014)	-
Net movement in funds	7	(9,738)	21,521	(32,189)	(10,668)
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>63,540</u>	<u>42,018</u>	<u>32,189</u>	<u>74,207</u>
Fund balances at 31 March 2025		<u>53,802</u>	<u>63,539</u>	<u>-</u>	<u>63,539</u>

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

CHRISTIANS TOGETHER CALDERDALE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		-		2,938
Current assets					
Cash at bank and in hand		55,722		63,007	
Creditors: amounts falling due within one year	13	(1,920)		(2,406)	
Net current assets			53,802		60,601
Total assets less current liabilities			53,802		63,539
The funds of the charity					
Unrestricted funds	15		53,802		63,539
			53,802		63,539

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on

.....
K Teague
Trustee

Company registration number 05925032 (England and Wales)

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Christians Together Calderdale is a private company limited by guarantee incorporated in England and Wales. The registered office is The Gathering Place, 1 St. James Road, Halifax, West Yorkshire, HX1 1YS.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Straight line over 4 years
Fixtures and fittings	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	26,382	-	26,382	43,012	-	43,012
Grants	-	-	-	5,000	27,465	32,465
	<u>26,382</u>	<u>-</u>	<u>26,382</u>	<u>48,012</u>	<u>27,465</u>	<u>75,477</u>
Grants						
Hobson Foundation	-	-	-	5,000	-	5,000
The National Lottery Community Fund (Project ID : 0010359718)	-	-	-	-	27,465	27,465
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>27,465</u>	<u>32,465</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
General activities		
Miscellaneous income	-	482
Use of building	-	6,000
	<u>-</u>	<u>6,482</u>
	<u>-</u>	<u>6,482</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,110	702
	<u>1,110</u>	<u>702</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	General activities 2025 £	General activities 2024 £
Direct costs		
Staff costs	-	56,460
Depreciation and impairment	-	2,068
Rent	-	1,949
Repairs and maintenance	-	1,995
Premises costs	2,835	15,060
Office costs	2,612	3,438
Project expenditure	-	8,243
Dues and subscriptions	1,260	1,522
Donations	25,000	-
Bank charges	60	67
Sundries	-	18
	<u>31,767</u>	<u>90,820</u>
Share of support and governance costs (see note 6)		
Governance	2,525	2,509
	<u>34,292</u>	<u>93,329</u>
Analysis by fund		
Unrestricted funds	34,292	64,689
Restricted funds	-	28,640
	<u>34,292</u>	<u>93,329</u>

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>2,525</u>	<u>2,509</u>
Analysed between:		
General activities	<u>2,525</u>	<u>2,509</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,525	2,509
Depreciation of owned tangible fixed assets	-	2,068
Loss on disposal of tangible fixed assets	<u>2,938</u>	<u>-</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable (Average Head Count)	-	6

Employment costs

	2025 £	2024 £
Wages and salaries	-	52,418
Social security costs	-	3,318
Other pension costs	-	724
	-	56,460

During the year the key management of the charity have been the senior leadership team from Happy Days UK.

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	2,938	-

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	13,818	95,400	109,218
Disposals	(13,818)	(95,400)	(109,218)
Depreciation and impairment			
At 1 April 2024	10,880	95,400	106,280
Eliminated in respect of disposals	(10,880)	(95,400)	(106,280)
Carrying amount			
At 31 March 2025	-	-	-
At 31 March 2024	2,938	-	2,938

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,920	2,406

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	-	724

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	63,539	27,492	(37,230)	-	53,801

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	42,018	55,196	(64,689)	31,014	63,539
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

Transactions with related parties

There were no disclosable related part transactions during the year (2024 - none)

Accounts

Charity registration number 1119477 (England and Wales)

Company registration number 05925032

CHRISTIANS TOGETHER CALDERDALE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHRISTIANS TOGETHER CALDERDALE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

H Clarkson
G P Henderson (Chair)
P McMahon
K Teague

Happydays Senior Leadership Team

Brenda Hopson
Clare O'Neill
Ellen Boothe
Tanya Murphy

Support Manager
Bid Writer
Happy Days UK - CEO
Happy Days UK - COO

Charity number (England and Wales)

1119477

Company number

05925032

Registered office

The Gathering Place
1 St. James Road
Halifax
West Yorkshire
HX1 1YS

Independent examiner

V J Atkinson
BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

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CHRISTIANS TOGETHER CALDERDALE

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Objectives and activities

To advance the understanding and practice of the Christian faith in Halifax and the surrounding area.

Public benefit

In setting our objectives and planning our activities Trustees have given serious consideration to the Charity Commission's general guidance on public benefit; we serve some of the most vulnerable and marginalised people in our local towns. They tend to be socially excluded and find it hard to access, or they fall out of, mainstream support services, who in turn, struggle to reach or maintain contact with this group of people.

We aim to help our clients to live healthier, safer and more fulfilled lives by removing barriers wherever possible and tailoring our work to each client, working non judgmentally and always with a person centred approach.

We support job creation and help our clients gain skills, particularly through volunteering.

Achievements and performance

Significant activities and achievements against objectives

The charity's main activities:

We have three main areas of activity: Food and Support, Shelter and Faith Projects.

The transfer of the food, support and shelter activities to Happydays Ministries UK were completed in August 2023.

Community Supermarket and Community Cafe

We operated the Halifax Food Bank from TGP in Halifax. It provided food parcels to families and individuals every Saturday. In 2022 we saw an increase in demand providing up to 350 parcels per week. In August 2023 the Food Bank was replaced with a Community Supermarket which now supports over 300 people. The customers pay £6 and get a choice of 15 items including fresh fruit and vegetables. £1 of the £6 goes into a credit union savings account to promote longer term positive financial outcomes. Food parcels are still provided, if needed, for people in crisis.

The Banqueting Table service evolved into a Community Café which not only provides a free hot lunch three times a week at TGP but also cooked breakfast on the other two weekdays and a sandwich service. The Café served over 15000 meals in 2023-4 and over 7000 breakfasts.

Crisis Support Service

In 2023 Happydays fully implemented the drop-in service to support people in crisis and renamed it Crisis Support Service. A support needs assessment is carried out and then a hand holding service is provided to access support to bring about sustainable change in people's lives. This service is available 5 days a week. This service delivered almost 5500 support interventions in 2023-4. These included over 200 attendances at the local DWP Social Justice Clinic and 130 referrals to Calderdale Recovery Steps for longer term support.

CHRISTIANS TOGETHER CALDERDALE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Health Clinics

The Gathering Place has on-site wound and sexual health clinics, a weekly drop-in mental health support service and during the operating period of The Winter Shelter hosts a twice weekly drop in drug and alcohol clinic run by Calderdale Recovery Steps. Happydays introduced a flexible dental commissioning project in partnership with Whitehill Dental Practice providing 6 appointments a week for people who are currently or formerly homeless to provide emergency treatment. Service members are accompanied by a Complex Lives Coordinator to the practice each Friday and are offered a course of treatment including dentures where required. This unique service has enabled people to access treatment that have previously suffered health inequality due to their circumstances.

Shelter Projects

The Winter Shelter is an essential service to the local community and is made possible thanks to strong strategic partnerships and the commitment of our staff and volunteers. It operates from October to March at TGP and provides 56 bed spaces per week on average to the homeless in 8 individual rooms. The Shelter operates 24 hours a day and supports people in moving on from the shelter through working with partners in the community.

Through collaboration with Public Health and a local charity Calderdale Recovery Steps who help individuals, and their friends and families, who suffer the consequences of alcohol and/or drug misuse we introduced a Trauma Informed, Safe High Tolerance Drug and Alcohol Policy for the Winter Shelter in winter 2022.

They also introduced the Housing Opiate Overdose Risk Assessment Tool (HOORAT) and provided discrete 30-minute checks throughout the night for high-risk residents.

Support is given to residents with a wide range of issues including drug and alcohol abuse, mental health conditions, modern slavery, domestic violence, sexual and financial abuse. This wrap around care in the winter shelter is unique and is positioned to prevent future homelessness and reduce criminal activity. Happydays delivered over 4500 specific interventions to residents including safeguarding interventions, probation appointments, accompanied visits to hospital, gaining access to GP appointments and provision of activities such as crafts and numeracy classes. 95% of the residents had move on accommodation on leaving the shelter.

Faith Projects

The Board recognise that the charity has not made inroads into faith elements this year, however it is exploring opportunities to ensure that this is fulfilled going forwards and is committed to finding a route to deliver faith based activities into the community.

The three posts which were created following the funding secured from the National Lottery - Support Manager, Bid Writer and Food Manager – were transferred to Happydays UK Ltd in September 2023. These roles proved to be vital to the successful running and development of the organisation through the last year.

Financial review

Total incoming resources for the year were £82,661 (2023: £391,518), split between unrestricted funds of £55,196 and restricted funds of £27,465.

Total resources expended for the year were £93,329 (2023: £447,094), split between unrestricted funds of £64,689 and restricted funds of £28,640.

This resulted in a net deficit for the year of £10,668 (2023: £55,576), split between unrestricted funds £9,493 and restricted funds £1,175.

Transfers between funds of £31,014 have been made in the period, to move balances on activities.

Fund balances at 31 March 2024 showed a net amount of £63,539 represented by an unrestricted funds.

CHRISTIANS TOGETHER CALDERDALE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The charity's total reserves at 31 March 2024 are £63,539, being unrestricted funds.

The 'free' unrestricted reserves, excluding fixed assets, at the period end totalled £60,601.

The Charity does not own or lease any property.

Trustees have reviewed the reserves policy to be implemented during this financial year. Christians Together Calderdale needs to hold funds in reserve to enable it to discharge its responsibilities when other income is not available. The trustees are currently satisfied that sufficient reserves are held.

Structure, governance and management

The charity is a company limited by guarantee and was formed on 5 September 2006. It is governed by a Memorandum and Articles of Association as amended on 16 November 2006 and 13 August 2012.

Liability of members

The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Recruitment and appointment of new trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Clarkson
G P Henderson (Chair)
P McMahon
K Teague

The trustees report was approved by the Board of Trustees.

Kevin Teague

.....
K Teague
Trustee

Date: 17/12/2024.....

CHRISTIANS TOGETHER CALDERDALE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRISTIANS TOGETHER CALDERDALE

I report to the trustees on my examination of the financial statements of Christians Together Calderdale (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (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.

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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

V J Atkinson

BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire

HX1 2BW

Date: 17 December 2024

BK Plus Limited

CHRISTIANS TOGETHER CALDERDALE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	48,012	27,465	75,477	84,117	297,890	382,007
Charitable activities	3	6,482	-	6,482	9,000	-	9,000
Investments	4	702	-	702	511	-	511
Total income		<u>55,196</u>	<u>27,465</u>	<u>82,661</u>	<u>93,628</u>	<u>297,890</u>	<u>391,518</u>
Expenditure on:							
Charitable activities	5	64,689	28,640	93,329	68,261	378,833	447,094
Total expenditure		<u>64,689</u>	<u>28,640</u>	<u>93,329</u>	<u>68,261</u>	<u>378,833</u>	<u>447,094</u>
Net expenditure		(9,493)	(1,175)	(10,668)	25,367	(80,943)	(55,576)
Transfers between funds		31,014	(31,014)	-	-	-	-
Net movement in funds	7	21,521	(32,189)	(10,668)	25,367	(80,943)	(55,576)
Reconciliation of funds:							
Fund balances at 1 April 2023		42,018	32,189	74,207	16,651	113,132	129,783
Fund balances at 31 March 2024		<u>63,539</u>	<u>-</u>	<u>63,539</u>	<u>42,018</u>	<u>32,189</u>	<u>74,207</u>

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

CHRISTIANS TOGETHER CALDERDALE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		2,938		2,307
Current assets					
Debtors	12	-		19,966	
Cash at bank and in hand		63,007		64,311	
		63,007		84,277	
Creditors: amounts falling due within one year	13	(2,406)		(12,377)	
Net current assets			60,601		71,900
Total assets less current liabilities			63,539		74,207
The funds of the charity					
Restricted income funds	15	-			32,189
Unrestricted funds	16		63,539		42,018
			63,539		74,207

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 17/12/2024

Kevin Teague

K Teague
Trustee

Company registration number 05925032 (England and Wales)

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Christians Together Calderdale is a private company limited by guarantee incorporated in England and Wales. The registered office is The Gathering Place, 1 St. James Road, Halifax, West Yorkshire, HX1 1YS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 4 years
Plant and equipment	Straight line over 4 years
Fixtures and fittings	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	43,012	-	43,012	84,117	-	84,117
Grants	5,000	27,465	32,465	-	297,890	297,890
	<u>48,012</u>	<u>27,465</u>	<u>75,477</u>	<u>84,117</u>	<u>297,890</u>	<u>382,007</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants						
Albert Hunt	-	-	-	-	7,000	7,000
Arnold Clark	-	-	-	-	2,500	2,500
Benefact Trust	-	-	-	-	2,300	2,300
Calderdale Metropolitan Borough Council	-	-	-	-	201,125	201,125
Christmas Party	-	-	-	-	6,000	6,000
The Charles and Elsie Sykes Trust	-	-	-	-	3,000	3,000
Community Foundation for Calderdale	-	-	-	-	2,000	2,000
The Garfield Weston Foundation	-	-	-	-	15,000	15,000
Happy Days UK Ltd	-	-	-	-	5,000	5,000
Hedley	-	-	-	-	2,500	2,500
Hobson Foundation	5,000	-	5,000	-	-	-
The JJH Rausing Trust	-	-	-	-	8,000	8,000
Leeds Building Society	-	-	-	-	1,000	1,000
Little Island Food Bank	-	-	-	-	5,000	5,000
The Liz and Terry Bramall Trust	-	-	-	-	5,000	5,000
The National Lottery Community Fund (Project ID : 0010359718)	-	27,465	27,465	-	27,465	27,465
The Souter Trust	-	-	-	-	5,000	5,000
	<u>5,000</u>	<u>27,465</u>	<u>32,465</u>	<u>-</u>	<u>297,890</u>	<u>297,890</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
General activities		
Miscellaneous income	482	-
Use of building	6,000	9,000
	<u>6,482</u>	<u>9,000</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>702</u>	<u>511</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	General activities 2024 £	General activities 2023 £
Direct costs		
Staff costs	56,460	295,376
Depreciation and impairment	2,068	2,054
Rent	1,949	5,852
Repairs and maintenance	1,995	23,686
Premises costs	15,060	36,399
Office costs	3,438	5,528
Motor and travel expenses	-	158
Advertising	-	3,331
Training	-	1,586
Volunteer expenses	-	75
Project expenditure	8,243	57,181
Dues and subscriptions	1,522	1,943
Funding repayments	-	5,509
Bank charges	67	76
Sundries	18	4,671
	<u>90,820</u>	<u>443,425</u>
Share of support and governance costs (see note 6)		
Governance	2,509	3,669
	<u>93,329</u>	<u>447,094</u>
Analysis by fund		
Unrestricted funds	64,689	68,261
Restricted funds	28,640	378,833
	<u>93,329</u>	<u>447,094</u>

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>2,509</u>	<u>3,669</u>
Analysed between:		
General activities	<u>2,509</u>	<u>3,669</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,509	2,406
	Depreciation of owned tangible fixed assets	2,068	2,054
		<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Charitable (Average Head Count)	6	14
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	52,418	283,203
Social security costs	3,318	9,916
Other pension costs	724	2,257
	<u> </u>	<u> </u>
	<u>56,460</u>	<u>295,376</u>

During the year the key management of the charity have been the senior leadership team from Happy Days UK, headed up by Dave Fawcett as CEO.

From April 2023 to June 2023 Dave Fawcett, Happy Days Days Co-CEO, has spent 50% of his time working for the charity and received total remuneration of £8,275 for that period.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	11,118	95,400	106,518
Additions	2,700	-	2,700
At 31 March 2024	13,818	95,400	109,218
Depreciation and impairment			
At 1 April 2023	8,812	95,400	104,212
Depreciation charged in the year	2,068	-	2,068
At 31 March 2024	10,880	95,400	106,280
Carrying amount			
At 31 March 2024	2,938	-	2,938
At 31 March 2023	2,307	-	2,307

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	-	19,966

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	7,381
Other creditors	-	1,147
Accruals and deferred income	2,406	3,849
	2,406	12,377

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	724	2,257

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
CFFC Bonds	2,825	-	-	(2,825)	-
Leeds Building Society	1,000	-	-	(1,000)	-
National Lottery (ID: 0010359718)	23,224	27,465	(28,640)	(22,049)	-
Winter Shelter	5,140	-	-	(5,140)	-
	<u>32,189</u>	<u>27,465</u>	<u>(28,640)</u>	<u>(31,014)</u>	<u>-</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

						(Continued)
15	Restricted funds					
Previous year:		At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
		£	£	£	£	£
	Albert Hunt	-	7,000	(7,000)	-	-
	Arnold Clark	-	2,500	(2,500)	-	-
	Christmas Party	-	6,000	(6,000)	-	-
	Community Foundation for Calderdale - equipment fund	-	2,000	(2,000)	-	-
	The Garfield Weston Foundation	-	15,000	(15,000)	-	-
	Hedley	-	2,500	(2,500)	-	-
	The JH Rausing Trust	-	8,000	(8,000)	-	-
	CFFC Bonds	2,825	-	-	-	2,825
	Leeds Building Society	-	1,000	-	-	1,000
	The Little Island Food Bank	-	5,000	(5,000)	-	-
	National Lottery (ID: 0010359718)	49,515	27,465	(53,756)	-	23,224
	Van fund	-	20,300	(20,300)	-	-
	Winter Shelter	-	201,125	(195,985)	-	5,140
	WT Fund	3,196	-	-	(3,196)	-
	WT Fund - Revenue	57,596	-	-	(57,596)	-
		<u>113,132</u>	<u>297,890</u>	<u>(318,041)</u>	<u>(60,792)</u>	<u>32,189</u>

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

CFFC Bonds

Funding to keep the Winter Shelter open between October and March

Leeds Building Society

Funding to help Winter Shelter residents to move to better accommodation

National Lottery - 0010359718

Salaries for several employee roles

Winter Shelter

Funding to keep the Winter Shelter open between October and March

Transfers between funds

Transfers between funds in the year represent the reallocation of balances on activities, historically treated as restricted funding, which the trustees consider should be transferred to unrestricted funds at the year end.

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	42,018	55,196	(64,689)	31,014	63,539
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	16,651	93,628	(68,261)	-	42,018

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	2,938	-	2,938
Current assets/(liabilities)	60,601	-	60,601
	63,539	-	63,539
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	2,307	-	2,307
Current assets/(liabilities)	39,711	32,189	71,900
	42,018	32,189	74,207

18 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Related party transactions

(Continued)

During the period the charity has paid management fees of £6,663 to Happydays Ministries UK, a charity of which K Teague and G P Henderson, are also trustees, in relation to the provision of management support during the period.

Accounts

REGISTERED COMPANY NUMBER: 05925032 (England and Wales)
REGISTERED CHARITY NUMBER: 1119477

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2023
for
CHRISTIANS TOGETHER CALDERDALE**

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

CHRISTIANS TOGETHER CALDERDALE

**Contents of the Financial Statements
for the Year Ended 31st March 2023**

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**Report of the Trustees
for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the understanding and practice of the Christian faith in Halifax and the surrounding area.

The charity's main activities

We have three main areas of activity: Food and Support; Shelter and Faith Projects.

Food and Support Projects

The Banqueting Table offers hot food at lunch time on Tuesday, Thursday, and Friday every week. This service runs all year round and is open to anyone who would like to come. This is completely free of charge and no financial contribution is ever made, although we always gladly welcome the help from diners to clear up on occasions.

Food & Support Drop In (FSDI) has been managed by the Food Manager with assistance from the Happydays Senior Leadership Team throughout this last 12 months, with a very committed and hard working team of volunteers. The preparation work of taking in deliveries and packing the bags takes place on Thursday and Friday, with family food parcels being handed out on Saturday mornings and individual food parcels being handed out on Saturday afternoons. The current economic situation saw an increase in the number of people who needed food. Around 80 families and 130 individuals are receiving weekly food parcels. The charity sees footfall into the foodbank within the week, often from those new to a foodbank who feel ashamed or worried about accessing the service when many other people are there also collecting food.

Second Chances is a project which offers support of various forms (for example referrals for housing, benefits, addiction and recovery, health / mental health, financial) to anyone who comes to our door in need. Much of this support and related interaction with our clients takes place on Tuesday, Thursday, and Friday when our doors are already open for The Banqueting Table

Shelter Projects

The Winter Shelter was fortunate to receive funding from MHCLG's Winter Transformation Fund in October 2021 to transform the lower ground floor into eight individual bedrooms with laundry facilities from a single dormitory style room. This work was completed in late 2021 and the shelter reopened in October 2022. We were able to provide 56 bed spaces a week from the beginning of October 2022 to the end of March 2023 with 3 meals per day.

The Gathering Place Hub involved significant collaborative working with local agencies to support the ongoing needs of those with whom we work. Our main source of support has been Calderdale Recovery Steps to support those resident clients who were in drug and /or alcohol addiction. We also have strong links with housing agencies including CMBC Housing Options, Street Reach and SmartMove so that we were able to move clients on to new accommodation when they are ready and somewhere suitable becomes available.

Faith Projects

Saturday Gathering is a fresh expression church with strong links to the community we serve. This project has been unable to operate since the start of the Covid-19 pandemic. The worship space has been used as part of The Gathering Place Hub for clients to isolate when needed.

**Report of the Trustees
for the Year Ended 31st March 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

In setting our objectives and planning our activities Trustees have given serious consideration to the Charity Commission's general guidance on public benefit; we serve some of the most vulnerable and marginalised people in our local towns. They tend to be socially excluded and find it hard to access, or they fall out of, mainstream support services, who in turn, struggle to reach or maintain contact with this group of people.

We aim to help our clients to live healthier, safer and more fulfilled lives by removing barriers wherever possible and tailoring our work to each client, working non judgmentally and always with a person centred approach.

We support job creation and help our clients gain skills, particularly through volunteering.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The three posts which were created following the funding secured from the National Lottery - Support Manager, Bid Writer and Food Manager - along with the Happydays Senior Leadership Team proved to be vital to the successful running and development of the organisation through the last year. Without this structure, we would not have been able to create the vital Gathering Place Hub and keep so many people safe. For information - In November 2021 the Trustees entered into discussions with Happydays Ministries UK, a local charity that supports the community of Calderdale by providing shelter, food and support to people affected by homelessness and crisis, with a view to them taking on the ongoing management of The Food Bank, The Banqueting Table, The Winter Shelter and charity administration on behalf of CTC. The CTC Trustee Board would retain full legal accountability for the services. In early March 2022 the Happydays Senior Leadership Team began the day to day management of the services. The charities agreed to continue with independent trustee Boards with the services sub-contracted to Happy Days for day to day running.

The ongoing clinics which were set up with NHS nurses in late 2020 have been a successful collaboration. These continue to run three times a week, providing a vital service where needed. A wound clinic is run twice a week by two specialist lymphedema nurses and they have regular patients (our clients) coming to see them. They have reported some incredible progress with some clients and this is a testament to their care and support, not least them approaching us in the first place about setting this up. The third is a sexual health clinic once a week which also sees a number of clients seeking the advice and care which they very much need in order to keep them safe and well.

**Report of the Trustees
for the Year Ended 31st March 2023**

FINANCIAL REVIEW

Financial position

Total incoming resources for the year were £391,518 (2022: £276,707), split between unrestricted funds of £93,628 and restricted funds of £297,890.

Total resources expended for the year were £447,094 (2022: £272,543), split between unrestricted funds of £129,053 and restricted funds of £318,041.

This resulted in a net deficit for the year of £55,576 (2022: £4,164 surplus), split between unrestricted funds £35,425 and restricted funds £20,151.

Transfers between funds of £60,792 have been made in the year, to move balances on activities.

Fund balances at 31 March 2023 showed a net amount of £74,207 represented by an unrestricted funds of £42,018 and restricted funds of £32,189.

Funding from Local Government and further resources to operate a Winter Shelter through revenue funding increased income pro rata. This is fully supported by Calderdale Council who will continue to work with CTC to provide support to our communities. It is forecast that the charity will continue to function along the same lines as pre Covid, with sufficient funding to sustain its work. However, some contracts/projects will have ended or drawing to a close and trustees and managers will work together to develop a plan to continue to meet the needs of the most vulnerable in our locality.

**Report of the Trustees
for the Year Ended 31st March 2023**

FINANCIAL REVIEW

Reserves policy

The charity's total reserves at 31 March 2023 are £74,207, being unrestricted funds of £42,018 and restricted funds of £32,189.

The 'free' unrestricted reserves, excluding fixed assets, at the year end totalled £39,712.

Trustees have reviewed the reserves policy to be implemented during this financial year. Christians Together Calderdale needs to hold funds in reserve to enable it to discharge its responsibilities when other income is not available, this includes redundancy payments to employees, essential works on buildings and other legal obligations. In addition, the trustees would like to have reserves to provide Food and Support Drop In Services for a two month period, over and above meeting its legal obligations and liabilities.

The Charity does not own any property but has liability to New Ebenezer for the room it rents for the Food Bank. Rent on the Gathering Place is a peppercorn rent of £1 per annum. In addition, the charity has liability for some repairs and maintenance on the Gathering Place, and major repairs are covered by insurance policies.

The Charity also looks to increase reserves to respond to development needs and opportunities, or minor unexpected costs.

The Charity's revised reserves policy is to ensure there are adequate funds to deal with major unplanned and one-off costs such as urgent buildings costs, legal and professional fees, unplanned redundancy costs, disaster, restructuring and major change costs.

Through ongoing monitoring of premises and repairs, the trustees feel that dilapidations are highly unlikely. Premises repairs are generally covered by insurance policies and general reserves so no specific reserve is made for these items.

	£
Winding up staff costs/redundancy	£8,300
<u>Winding up buildings including rent, utilities and obligations</u>	
- Utilities	£4,100
- New Ebenezer Food Bank Rent	£1,950
Food & Support Drop In	£4,000
Additional costs	£3,000
Aspirational (Not provided)	£0
Reserves Level Required per Policy	£21,350

The current free reserves of £39,712 is currently in excess of the amount required per the above policy, this will be reviewed by the trustees in the course of the forthcoming year.

FUTURE PLANS

Funding from Local Government and further resources to operate a Winter Shelter through revenue funding increased income pro rata. This is fully supported by Calderdale Council who will continue to work with CTC to provide support to our communities. It is forecast that the charity will continue to function along the same lines as pre Covid, with sufficient funding to sustain its work. However, some contracts/projects will have ended or drawing to a close and trustees and managers will work together to develop a plan to continue to meet the needs of the most vulnerable in our locality.

Report of the Trustees
for the Year Ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and was formed on 5 September 2006. It is governed by a Memorandum and Articles of Association as amended on 16 November 2006 and 13 August 2012.

Liability of members

The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Recruitment and appointment of new trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05925032 (England and Wales)

Registered Charity number

1119477

Registered office

The Gathering Place
1 St James Road
Halifax
West Yorkshire
HX1 1YS

Trustees

H C Clarkson
G P Henderson (appointed 5/4/22)
P McMahon
K Teague (appointed 5/4/22)
C D Walker (resigned 6/7/22)
G Boocock (appointed 5/4/22) (resigned 26/4/22)
N R Gemmell (resigned 6/7/22)
M S Rose (resigned 6/7/22)

The following trustees hold the office of:

Chair - G P Henderson

Independent Examiner

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Lloyds Bank Plc
Commercial St
Halifax
West Yorkshire
HX1 1BB

Report of the Trustees
for the Year Ended 31st March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Wilkinson Woodward
11 Fountain Street
Halifax
HX1 1LU

Key Management

Happydays Senior Leadership Team

Support Manager	-	Brenda Hopson
Bid Writer	-	Clare O'Neill
Food Manager	-	Rebecca Greenwood (left 26/7/22)

They were assisted by a team of volunteers to run the shelter day to day

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Christians Together Calderdale for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 12/12/2023 and signed on its behalf by:



.....
G P Henderson - Trustee

**Independent Examiner's Report to the Trustees of
Christians Together Calderdale (Registered number: 05925032)**

Independent examiner's report to the trustees of Christians Together Calderdale ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

V J Atkinson FCA
The Institute of Chartered Accountants in England and Wales

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

BK Plus Ltd

Date: *13 December 2023*

CHRISTIANS TOGETHER CALDERDALE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

				Year Ended 31/3/23 Total funds £	Period 1/9/21 to 31/3/22 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	84,117	297,890	382,007	276,327
Charitable activities	4				
Charitable activities		9,000	-	9,000	363
Investment income	3	511	-	511	17
Total		<u>93,628</u>	<u>297,890</u>	<u>391,518</u>	<u>276,707</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		<u>129,053</u>	<u>318,041</u>	<u>447,094</u>	<u>272,543</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(35,425) <u>60,792</u>	(20,151) <u>(60,792)</u>	(55,576) <u>-</u>	4,164 <u>-</u>
Net movement in funds		<u>25,367</u>	<u>(80,943)</u>	<u>(55,576)</u>	<u>4,164</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		16,651	113,132	129,783	125,619
TOTAL FUNDS CARRIED FORWARD		<u><u>42,018</u></u>	<u><u>32,189</u></u>	<u><u>74,207</u></u>	<u><u>129,783</u></u>

The notes form part of these financial statements

Balance Sheet
31st March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	10	2,306	2,538
CURRENT ASSETS			
Debtors	11	19,966	7,307
Cash at bank		64,312	136,767
		<u>84,278</u>	<u>144,074</u>
CREDITORS			
Amounts falling due within one year	12	(12,377)	(16,829)
NET CURRENT ASSETS		<u>71,901</u>	<u>127,245</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,207</u>	<u>129,783</u>
NET ASSETS		<u>74,207</u>	<u>129,783</u>
FUNDS	15		
Unrestricted funds		42,018	16,651
Restricted funds		32,189	113,132
TOTAL FUNDS		<u>74,207</u>	<u>129,783</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31st March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~13/12/2023~~..... and were signed on its behalf by:



.....
G P Henderson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - Straight line over 4 years

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Gifted assets are shown at the value to the charity on receipt.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES

	Year Ended 31/3/23 £	Period 1/9/21 to 31/3/22 £
Donations	84,117	48,403
Grants	297,890	227,924
	<u>382,007</u>	<u>276,327</u>

Grants received, included in the above, are as follows:

	Year Ended 31/3/23 £	Period 1/9/21 to 31/3/22 £
Albert Hunt	7,000	-
Arnold Clark	2,500	-
Benefact Trust	2,300	-
Calderdale Metropolitan Borough Council	201,125	34,060
Christmas Party	6,000	-
The Charles and Elsie Sykes Trust	3,000	-
Community Foundation for Calderdale	2,000	9,917
The Garfield Weston Foundation	15,000	-
Happy Days	5,000	-
Healthy Minds	-	2,229
Hedley	2,500	-
Homeless Link	-	157,596
The JJH Rausing Trust	8,000	-
Leeds Building Society	1,000	-
Little Island Food Bank	5,000	-
The Liz and Terry Bramall Trust	5,000	-
The National Lottery Community Fund (Project ID : 0010359718)	27,465	24,122
The Scouter Trust	5,000	-
	<u>297,890</u>	<u>227,924</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

3. INVESTMENT INCOME

	Year Ended 31/3/23 £	Period 1/9/21 to 31/3/22 £
Deposit account interest	511	17

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31/3/23 £	Period 1/9/21 to 31/3/22 £
Miscellaneous income	Charitable activities	-	63
Use of building	Charitable activities	9,000	300
		9,000	363

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	443,425	3,669	447,094

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31/3/23 £	Period 1/9/21 to 31/3/22 £
Depreciation - owned assets	2,054	97,217

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the period ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the period ended 31st March 2022.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31/3/23	Period 1/9/21 to 31/3/22
Charitable (Average Head Count)	14	15

No employees received emoluments in excess of £60,000.

During the year the key management of the charity have been the senior leadership team from Happy Days UK, headed up by Dave Fawcett as CEO.

During the year recharges of Happy Day staff time have been charged to the charity, totalling £55,290. From January 2023 Dave Fawcett, Happy Days CEO, has spent 50% of his time working for the charity and received total remuneration of £7,284 for that period.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	83,863	192,464	276,327
Charitable activities			
Charitable activities	(33,697)	34,060	363
Investment income	17	-	17
Total	<u>50,183</u>	<u>226,524</u>	<u>276,707</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>88,174</u>	<u>184,369</u>	<u>272,543</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>(37,991)</u>	<u>42,155</u>	<u>4,164</u>
	<u>(15,575)</u>	<u>15,575</u>	<u>-</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	(53,566)	57,730	4,164
RECONCILIATION OF FUNDS			
Total funds brought forward	70,217	55,402	125,619
TOTAL FUNDS CARRIED FORWARD	<u>16,651</u>	<u>113,132</u>	<u>129,783</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1st April 2022	95,400	9,296	104,696
Additions	-	1,822	1,822
At 31st March 2023	<u>95,400</u>	<u>11,118</u>	<u>106,518</u>
DEPRECIATION			
At 1st April 2022	95,400	6,758	102,158
Charge for year	-	2,054	2,054
At 31st March 2023	<u>95,400</u>	<u>8,812</u>	<u>104,212</u>
NET BOOK VALUE			
At 31st March 2023	<u>-</u>	<u>2,306</u>	<u>2,306</u>
At 31st March 2022	<u>-</u>	<u>2,538</u>	<u>2,538</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Prepayments	5,123	678
Accrued income	14,843	6,629
	<u>19,966</u>	<u>7,307</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	-	6,625
Social security and other taxes	7,381	2,968
Pension control	1,147	452
Wages control	-	470
Accruals	3,849	6,314
	<u>12,377</u>	<u>16,829</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	<u>-</u>	<u>1</u>

The above lease commitments relate to a licence to occupy with Calderdale MBC, for the charity premises at the Ebenezer Centre, 1 St James Road, Halifax, HX1 1YS.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	2,306	-	2,306	2,538
Current assets	52,088	32,190	84,278	144,074
Current liabilities	(12,376)	(1)	(12,377)	(16,829)
	<u>42,018</u>	<u>32,189</u>	<u>74,207</u>	<u>129,783</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	16,651	(35,425)	60,792	42,018
Restricted funds				
Community Foundation for Calderdale -				
Bonds	2,825	-	-	2,825
Leeds Building Society	-	1,000	-	1,000
The National Lottery Community Fund (Project ID : 0010359718)	49,515	(26,291)	-	23,224
Winter Shelter	-	5,140	-	5,140
WT Fund	3,196	-	(3,196)	-
WT Fund - Revenue	57,596	-	(57,596)	-
	<u>113,132</u>	<u>(20,151)</u>	<u>(60,792)</u>	<u>32,189</u>
TOTAL FUNDS	<u>129,783</u>	<u>(55,576)</u>	<u>-</u>	<u>74,207</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,628	(129,053)	(35,425)
Restricted funds			
Albert Hunt	7,000	(7,000)	-
Arnold Clark	2,500	(2,500)	-
Christmas Party	6,000	(6,000)	-
Community Foundation for Calderdale -			
Equipment fund	2,000	(2,000)	-
The Garfield Weston Foundation	15,000	(15,000)	-
Hedley	2,500	(2,500)	-
The JJH Rausing Trust	8,000	(8,000)	-
Leeds Building Society	1,000	-	1,000
Little Island Food Bank	5,000	(5,000)	-
The National Lottery Community Fund (Project ID : 0010359718)	27,465	(53,756)	(26,291)
Van fund	20,300	(20,300)	-
Winter Shelter	201,125	(195,985)	5,140
	<u>297,890</u>	<u>(318,041)</u>	<u>(20,151)</u>
TOTAL FUNDS	<u>391,518</u>	<u>(447,094)</u>	<u>(55,576)</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	70,217	(37,991)	(15,575)	16,651
Restricted funds				
Banqueting Table	-	(1,121)	1,121	-
Community Foundation for Calderdale - Bonds	2,825	-	-	2,825
Food and Support Drop In	-	(7,778)	7,778	-
The National Lottery Community Fund (Project ID : 0010359718)	25,392	24,123	-	49,515
Winter Shelter	27,185	(33,861)	6,676	-
WT Fund	-	3,196	-	3,196
WT Fund - Revenue	-	57,596	-	57,596
	<u>55,402</u>	<u>42,155</u>	<u>15,575</u>	<u>113,132</u>
TOTAL FUNDS	<u>125,619</u>	<u>4,164</u>	<u>-</u>	<u>129,783</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,183	(88,174)	(37,991)
Restricted funds			
Banqueting Table	1,310	(2,431)	(1,121)
Food and Support Drop In	9,220	(16,998)	(7,778)
The National Lottery Community Fund (Project ID : 0010359718)	24,123	-	24,123
Winter Shelter	34,275	(68,136)	(33,861)
WT Fund	100,000	(96,804)	3,196
WT Fund - Revenue	57,596	-	57,596
	<u>226,524</u>	<u>(184,369)</u>	<u>42,155</u>
TOTAL FUNDS	<u>276,707</u>	<u>(272,543)</u>	<u>4,164</u>

Arnold Clark

Food purchases for giveaway at the food bank

CFFC Bonds

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

15. MOVEMENT IN FUNDS - continued

Funding to keep the Winter Shelter open between October and March

New Van

Purchase of van for collecting food and donations

Hedley Grant

Food purchases for giveaway at the food bank

The J J H Rausing Trust

Food purchases for giveaway at the food bank

Leeds Building Society

Funding to help Winter Shelter residents to move to better accommodation

The Garfield Weston Foundation

Funding to keep the Winter Shelter open between October and March

Albert Hunt

Employee and volunteer training

Little Island Food Bank

Food purchases for giveaway at the food bank

Xmas Party Cheque

Providing Christmas party and Christmas day dinner for WS residents and those in Halifax needing support

Community Foundation Freezer

New freezer due to increase in food donations

National Lottery - 0010359718

Salaries for several employee roles

Winter Shelter

Funding to keep the Winter Shelter open between October and March

Transfers between funds

Transfers between funds in the year represent the reallocation of balances on activities, historically treated as restricted funding, which the trustees consider should be transferred to unrestricted funds at the year end.

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

16. RELATED PARTY DISCLOSURES

During the period the charity has paid management fees of £1,007 to Happydays Ministries UK, a charity of which K Teague and G P Henderson, are also trustees, in relation to the provision of management support during the period. This amount was outstanding at the year end.

17. POST BALANCE SHEET EVENTS

It is the intention of the trustees to close the charity as at 31 March 2024 once current, non-transferable, funding streams come to an end. All activities and staffing will transfer to Happydays Ministries UK.

18. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

CHRISTIANS TOGETHER CALDERDALE

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	Year Ended 31/3/23 £	Period 1/9/21 to 31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	84,117	48,403
Grants	297,890	227,924
	<u>382,007</u>	<u>276,327</u>
Investment income		
Deposit account interest	511	17
Charitable activities		
Miscellaneous income	-	63
Use of building	9,000	300
	<u>9,000</u>	<u>363</u>
Total incoming resources	<u>391,518</u>	<u>276,707</u>
EXPENDITURE		
Charitable activities		
Wages	283,203	106,366
Social security	9,916	5,294
Pensions	2,257	1,411
Rates and water	3,000	-
Insurance	9,533	6,174
Light and heat	23,866	11,643
Telephone	2,777	1,613
Postage and stationery	2,751	235
Advertising	3,331	-
Sundries	4,671	465
Rent	5,850	4,550
Repairs and maintenance	17,346	4,534
Cleaning	4,688	2,213
Computer repairs and maintenance	1,653	1,205
Training	1,586	760
Volunteer expenses	75	-
Motor and travel expenses	158	-
Project expenditure	57,182	13,372
Carried forward	433,843	159,835

This page does not form part of the statutory financial statements

CHRISTIANS TOGETHER CALDERDALE

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	Year Ended 31/3/23 £	Period 1/9/21 to 31/3/22 £
Charitable activities		
Brought forward	433,843	159,835
Dues and subscriptions	1,943	45
Funding repayments	5,509	-
Bank charges	76	74
Short leasehold	-	95,400
Fixtures and fittings	2,054	1,817
	<u>443,425</u>	<u>257,171</u>
Support costs		
Governance costs		
Accountancy fees	2,406	2,293
Legal fees	1,263	13,079
	<u>3,669</u>	<u>15,372</u>
Total resources expended	<u>447,094</u>	<u>272,543</u>
Net (expenditure)/income	<u>(55,576)</u>	<u>4,164</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 05925032 (England and Wales)
REGISTERED CHARITY NUMBER: 1119477

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st August 2021
for
CHRISTIANS TOGETHER CALDERDALE

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

CHRISTIANS TOGETHER CALDERDALE

**Contents of the Financial Statements
for the Year Ended 31st August 2021**

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Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 22
Detailed Statement of Financial Activities	23 to 24

**Report of the Trustees
for the Year Ended 31st August 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the understanding and practice of the Christian faith in Halifax and the surrounding area.

The charity's main activities

We have three main areas of activity: Food and Support; Shelter and Faith Projects.

Food and Support Projects

The Banqueting Table offers hot food at lunch time on Tuesday, Thursday, and Friday every week. A meal on Saturday evenings will hopefully resume in the near future when Saturday Gathering is able to start again. This service runs all year round and is open to anyone who would like to come. This is completely free of charge and no financial contribution is ever made, although we always gladly welcome the help from diners to clear up on occasions.

Having previously adapted to a take away service during the pandemic, we were delighted to reopen our dining room doors to everyone in early June 2021. We did see around 60 to 80 people prior to the pandemic, but since we have seen around 40 people three times a week.

Food & Support Drop In (FSDI) has been managed by our Food Bank Co-ordinator throughout this last 12 months, with a very committed and hard working team of volunteers. The preparation work of taking in deliveries and packing the bags takes place on Thursday and Friday, with family food parcels being handed out on Friday mornings and individual food parcels being handed out on Saturday mornings.

To be expected, we saw a sharp increase in the number of people who needed food when the pandemic began, due to loss of work and a reduction in income. Numbers are falling now, and almost returning to the pre pandemic figures, of around 60 families receiving a food parcel and 120 individuals.

Second Chances is a project which offers support of various forms (for example housing, benefits, addiction and recovery, health / mental health, financial) to anyone who comes to our door in need. Having closed our doors to this support service throughout the pandemic due to our focus being on our residential clients and the obvious Covid security which was needed, we were so pleased to be able to offer support once again when the doors opened for The Banqueting Table in June 2021. Much of this support and related interaction with our clients takes place on Tuesday, Thursday, and Friday when our doors are already open for The Banqueting Table. This support is provided by a Client Manager and a Support Worker, funded by CTC general funds.

**Report of the Trustees
for the Year Ended 31st August 2021**

OBJECTIVES AND ACTIVITIES

Shelter Projects

The Winter Shelter opened on 1st October 2019 as planned, but immediately transitioned into The Gathering Place Hub, a 24 hour accommodation provision in response to the Covid 19 pandemic, funded by Calderdale Council. After 13 months, the doors closed and we had provided 3,819 nights off the street to 156 different people across 221 client stays with around 14 clients at any one time (some individuals returned for up to six stays). At this point, we were aware that we were no longer allowed to open as a dormitory style offering and so we sought funding from MHCLG's Winter Transformation Fund to transform the lower ground floor into eight individual bedrooms. We were successful and funding is in place for works to begin and complete as soon as possible to enable us to open the shelter in the Winter of 2021.

The Gathering Place Hub involved significant collaborative working with local agencies to support the ongoing needs of those with whom we work. Our main source of support has been The Basement Recovery Project and Calderdale Recovery Steps to support those resident clients who were in drug and /or alcohol addiction. We also have strong links with housing agencies so that we were able to move clients on to new accommodation when they are ready and somewhere suitable becomes available.

Faith Projects

Saturday Gathering is a fresh expression church with strong links to the community we serve. This project has been unable to operate since the start of the Covid-19 pandemic. The worship space has been used as part of The Gathering Place Hub for clients to isolate when needed, although the Trustees have plans to transform The Sanctuary space and rebuild the congregation.

Public benefit

In setting our objectives and planning our activities Trustees have given serious consideration to the Charity Commission's general guidance on public benefit; we serve some of the most vulnerable and marginalised people in our local towns. They tend to be socially excluded and find it hard to access, or they fall out of, mainstream support services, who in turn, struggle to reach or maintain contact with this group of people.

We aim to help our clients to live healthier, safer and more fulfilled lives by removing barriers wherever possible and tailoring our work to each client, working non judgmentally and always with a person centred approach.

We support job creation and help our clients gain skills, particularly through volunteering.

**Report of the Trustees
for the Year Ended 31st August 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The three new posts which were created following the funding secured from the National Lottery - Operations Manager, Business Development Manager and Food Manager - have proven to be vital to the successful running and development of the organisation. Without this structure, we would not have been able to create the vital Gathering Place Hub and keep so many people safe. We have had one Operations Manager in post, leading the way with all aspects of this project, with the support of the full Operational team and the wider Support Worker team. Just as the doors to the Hub were closing in June 2021, we were able to create three new roles to advertise internally (Social Media Co-ordinator, Support Worker and Caretaker), having realised that some of the Hub Support Workers who were about to leave the organisation could fill these roles. We successfully filled these positions.

CTC have been praised and recognised for the work they have done throughout the pandemic, not least providing the 3,819 nights off the street but also the building of key relationships and network of local organisations to provide a holistic support for those clients in the Hub. Calderdale Council have also expressed their gratitude for the provision made and there was a very strong working relationship throughout.

We can take pride in the Covid security implemented and managed throughout the pandemic, responding appropriately and quickly at all times to ensure that the impact is minimised. This is clearly demonstrated by the low number of confirmed Covid 19 cases in the entire 13 months (just seven) when there were around 14 residents and a staffing team of around 20 people in contact with them throughout the week.

When the doors to the Hub closed, the Operational team took the opportunity and time to breathe life back into the very tired building and decorated many areas themselves. The dining room in particular was transformed and 36 (much needed) new chairs were purchased through the kindness and generosity of the family and friends of some of the staff. The corridor and entrance were also redecorated. Earlier in the year, one of the two small ground floor offices was made into a clinic room for the wound dressing clinic. New flooring was laid to make it fit for purpose and the NHS staff were then able to bring in the storage and basic equipment that they needed. The second office was also updated with new carpet, making a much more pleasant space to invite clients to talk about their needs.

We were so thankful to be able to open our doors to The Banqueting Table in June, having seen our regular clients coming to our door and taking food away. We have always been acutely aware that the project is not just about serving food but also in place to create a community which in turn helps to reduce social isolation and also offer support in any way we can whilst people are here. It presents an opportunity to take time to check on our clients and ensure their wellbeing is being thought of, recognising where there is a particular need for an individual.

The ongoing clinics which were set up with NHS nurses in late 2020 have been a successful collaboration. These continue to run three times a week, providing a vital service where needed. A wound clinic is run twice a week by two specialist lymphedema nurses and they have regular patients (our clients) coming to see them. They have reported some incredible progress with some clients and this is a testament to their care and support, not least them approaching us in the first place about setting this up. The third is a sexual health clinic once a week which also sees a number of clients seeking the advice and care which they very much need in order to keep them safe and well.

Overall, this has been an incredibly successful year based in service delivery. There have been some significant challenges faced by the operational management and these were swiftly and professionally overcome so that nothing was detrimental to the support of the clients.

CHRISTIANS TOGETHER CALDERDALE (REGISTERED NUMBER: 05925032)

**Report of the Trustees
for the Year Ended 31st August 2021**

FINANCIAL REVIEW

Financial position

Total incoming resources for the year were £445,201 (2020: £460,637), split between unrestricted funds of £135,641 and restricted funds of £309,560.

Total resources expended for the year were £395,932 (2020: £405,359), split between unrestricted funds of £91,328 and restricted funds of £304,604.

This resulted in a net surplus for the year of £49,269 (2020: £55,278), split between unrestricted funds £44,313 surplus and restricted funds £4,956.

Transfers between funds of £21,935 have been made in the year, to move balances on activities.

Fund balances at 31 August 2021 showed a net amount of £125,619, represented by an unrestricted funds of £70,216 and restricted funds of £55,403.

Funding from Calderdale MBC for The Gathering Place Hub increased income considerably and donations rose in response to the Covid-19 pandemic. The trustees have secured significant funding through the Ministry for Housing Communities and Local Government, Homelessness Winter Transformation Fund to transform shelter accommodation into individual bedrooms through the capital funding and further resources to operate a Winter Shelter through revenue funding. This is fully supported by Calderdale Council who will continue to work with CTC to provide support to our communities. It is forecast that when the pandemic ends, the charity will continue to function along the same lines as pre Covid, with sufficient funding to sustain its work. However, some contracts/projects will have ended or drawing to a close and trustees and managers will work together to develop a plan to continue to meet the needs of the most vulnerable in our locality.

**Report of the Trustees
for the Year Ended 31st August 2021**

FINANCIAL REVIEW

Reserves policy

The charity's total reserves at 31 August 2021 are £125,619, being unrestricted funds of £70,216 and restricted funds of £55,403.

The 'free' unrestricted reserves, excluding fixed assets, at the year end totalled £65,861.

Trustees have reviewed the reserves policy to be implemented during this financial year. Christians Together Calderdale needs to hold funds in reserve to enable it to discharge its responsibilities when other income is not available, this includes redundancy payments to employees, essential works on buildings and other legal obligations. In addition, the trustees would like to have reserves to provide Food and Support Drop In Services for a two month period, over and above meeting its legal obligations and liabilities.

The Charity does not own any property but has liability for rent on the house for the Living Places project and to New Ebenezer for the room it rents for the Food Bank. Rent on the Gathering Place is a peppercorn rent of £1 per annum. In addition, the charity has liability for some repairs and maintenance on the Gathering Place and the Living Places house, and major repairs are covered by insurance policies.

The Charity also looks to increase reserves to respond to development needs and opportunities, or minor unexpected costs.

The Charity's revised reserves policy is to ensure there are adequate funds to deal with major unplanned and one-off costs such as urgent buildings costs, legal and professional fees, unplanned redundancy costs, disaster, restructuring and major change costs.

Through ongoing monitoring of premises and repairs, the trustees feel that dilapidations are highly unlikely. Premises repairs are generally covered by insurance policies and general reserves so no specific reserve is made for these items.

	£
Winding up staff costs/redundancy	£18,700
<u>Winding up buildings including rent, utilities and obligations</u>	
- Utilities	£4,100
- New Ebenezer Food Bank Rent	£1,950
Food & Support Drop In	£4,000
Additional costs	£3,000
Aspirational (Not provided)	£0
Reserves Level Required per Policy	£31,750

The current free reserves of £65,861 are currently in excess of the amount required per the above policy.

The charity is actively looking at ways to utilise these excess reserves in the forthcoming financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and was formed on 5 September 2006. It is governed by a Memorandum and Articles of Association as amended on 16 November 2006 and 13 August 2012.

Liability of members

The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

**Report of the Trustees
for the Year Ended 31st August 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05925032 (England and Wales)

Registered Charity number

1119477

Registered office

The Gathering Place
1 St. James Road
Halifax
West Yorkshire
HX1 1YS

Trustees

C M Butler (resigned 5/11/21)
J Hellewell (resigned 5/11/21)
P McMahon
C D Walker (Chair)
H C Clarkson (appointed 4/5/21)

Independent Examiner

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Lloyds Bank Plc
Commercial St
Halifax
West Yorkshire
HX1 1BB

Solicitors

Wilkinson Woodward
11 Fountain Street
Halifax
HX1 1LU

**Report of the Trustees
for the Year Ended 31st August 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Wilkinson Woodward
11 Fountain Street
Halifax
HX1 1LU

Key Management

Operations Manager	-	Rebecca Dixon
Business Development Manager	-	Kathryn Auker (Left 31/10/20)
	-	Rebecca Maslen Smith (From 1/11/20 - 7/4/21)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

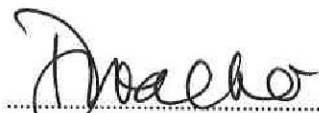
The trustees (who are also the directors of Christians Together Calderdale for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 01 MAR 22 and signed on its behalf by:



CD Walker - Trustee

**Independent Examiner's Report to the Trustees of
Christians Together Calderdale (Registered number: 05925032)**

Independent examiner's report to the trustees of Christians Together Calderdale ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 2 March 2022

CHRISTIANS TOGETHER CALDERDALE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st August 2021

	Notes	Unrestricted fund £	Restricted funds £	31/8/21 Total funds £	31/8/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	134,686	309,560	444,246	457,310
Charitable activities	4				
Charitable activities		928	-	928	3,318
Investment income	3	27	-	27	9
Total		<u>135,641</u>	<u>309,560</u>	<u>445,201</u>	<u>460,637</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		91,328	304,604	395,932	405,359
NET INCOME		<u>44,313</u>	<u>4,956</u>	<u>49,269</u>	<u>55,278</u>
Transfers between funds	15	(21,935)	21,935	-	-
Net movement in funds		<u>22,378</u>	<u>26,891</u>	<u>49,269</u>	<u>55,278</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		47,838	28,512	76,350	21,072
TOTAL FUNDS CARRIED FORWARD		<u><u>70,216</u></u>	<u><u>55,403</u></u>	<u><u>125,619</u></u>	<u><u>76,350</u></u>

The notes form part of these financial statements

CHRISTIANS TOGETHER CALDERDALE (REGISTERED NUMBER: 05925032)

**Balance Sheet
31st August 2021**

	Notes	31/8/21 £	31/8/20 £
FIXED ASSETS			
Tangible assets	10	4,355	2,670
CURRENT ASSETS			
Debtors	11	1,996	40,727
Cash at bank and in hand		134,493	79,484
		<u>136,489</u>	<u>120,211</u>
CREDITORS			
Amounts falling due within one year	12	(15,225)	(46,531)
NET CURRENT ASSETS		<u>121,264</u>	<u>73,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		125,619	76,350
NET ASSETS		<u>125,619</u>	<u>76,350</u>
FUNDS	15		
Unrestricted funds		70,217	47,838
Restricted funds		55,402	28,512
TOTAL FUNDS		<u>125,619</u>	<u>76,350</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

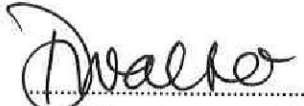
The notes form part of these financial statements

CHRISTIANS TOGETHER CALDERDALE (REGISTERED NUMBER: 05925032)

Balance Sheet - continued
31st August 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 01 MAR 22 and were signed on its behalf by:


C D Walker - Trustee

The notes form part of these financial statements

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements for the Year Ended 31st August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - Straight line over 4 years

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Gifted assets are shown at the value to the charity on receipt.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

2. DONATIONS AND LEGACIES

	31/8/21	31/8/20
	£	£
Donations	101,459	102,412
Grants	342,787	354,898
	<u>444,246</u>	<u>457,310</u>

Grants received, included in the above, are as follows:

	31/8/21	31/8/20
	£	£
Calderdale Metropolitan Borough Council	246,444	72,199
Calderdale Metropolitan Borough Council - Hub	-	201,214
Community Foundation for Calderdale	14,016	20,393
George Martin Trust	2,000	-
The National Lottery Community Fund - Covid Response (Project ID : 20147860)	9,867	-
The National Lottery Community Fund (Project ID : 0010359718)	69,460	60,792
Places for People	500	-
Small grants	-	300
Womencentre Limited	500	-
	<u>342,787</u>	<u>354,898</u>

3. INVESTMENT INCOME

	31/8/21	31/8/20
	£	£
Deposit account interest	27	9
	<u>27</u>	<u>9</u>

CHRISTIANS TOGETHER CALDERDALE

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		31/8/21	31/8/20
	Activity	£	£
Miscellaneous income	Charitable activities	28	18
Use of building	Charitable activities	900	3,300
		<u>928</u>	<u>3,318</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	379,020	16,912	395,932
	<u>379,020</u>	<u>16,912</u>	<u>395,932</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/8/21	31/8/20
	£	£
Depreciation - owned assets	2,073	1,385
	<u>2,073</u>	<u>1,385</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2021 nor for the year ended 31st August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/8/21	31/8/20
Charitable (Average Head Count)	20	21
	<u>20</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

The key management of the charity has been identified as the Operations Manager and Business Development Manager, the total remuneration, including employers pension contributions and employer national insurance, was £33,555 (2020 : £42,009) in the year.

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	294,630	162,680	457,310
Charitable activities			
Charitable activities	3,318	-	3,318
Investment income	9	-	9
Total	297,957	162,680	460,637
EXPENDITURE ON			
Charitable activities			
Charitable activities	240,749	164,610	405,359
NET INCOME/(EXPENDITURE)	57,208	(1,930)	55,278
Transfers between funds	1,623	(1,623)	-
Net movement in funds	58,831	(3,553)	55,278
RECONCILIATION OF FUNDS			
Total funds brought forward	(10,993)	32,065	21,072
TOTAL FUNDS CARRIED FORWARD	47,838	28,512	76,350

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st September 2020	5,538	-	5,538
Additions	3,478	280	3,758
	<u>9,016</u>	<u>280</u>	<u>9,296</u>
At 31st August 2021			
DEPRECIATION			
At 1st September 2020	2,868	-	2,868
Charge for year	2,073	-	2,073
	<u>4,941</u>	<u>-</u>	<u>4,941</u>
At 31st August 2021			
NET BOOK VALUE			
At 31st August 2021	<u>4,075</u>	<u>280</u>	<u>4,355</u>
At 31st August 2020	<u>2,670</u>	<u>-</u>	<u>2,670</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/21 £	31/8/20 £
Trade debtors	500	39,172
Prepayments	896	1,255
Accrued income	600	300
	<u>1,996</u>	<u>40,727</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/21	31/8/20
	£	£
Trade creditors	5,985	10,205
Social security and other taxes	344	17,462
Pension control	241	1,459
Wages control	-	1,392
Accruals	2,843	8,777
Deferred income	5,812	7,236
	<u>15,225</u>	<u>46,531</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/8/21	31/8/20
	£	£
Within one year	<u>1</u>	<u>4,479</u>

The above lease commitments relate to a licence to occupy with Calderdale MBC, for the charity premises at the Ebenezer Centre, 1 St James Road, Halifax, HX1 1YS.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31/8/21 Total funds	31/8/20 Total funds
	£	£	£	£
Fixed assets	4,355	-	4,355	2,670
Current assets	81,087	55,402	136,489	120,211
Current liabilities	<u>(15,225)</u>	<u>-</u>	<u>(15,225)</u>	<u>(46,531)</u>
	<u>70,217</u>	<u>55,402</u>	<u>125,619</u>	<u>76,350</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

15. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
Unrestricted funds				
General fund	47,838	44,314	(21,935)	70,217
Restricted funds				
Banqueting Table	-	598	(598)	-
CFFC Bonds	2,825	-	-	2,825
Food and Support Drop In	-	(27,785)	27,785	-
Living Places	-	(5,816)	5,816	-
Second Chances	11,568	(500)	(11,068)	-
The National Lottery Community Fund (Project ID : 0010359718)	14,119	11,273	-	25,392
Winter Shelter	-	27,185	-	27,185
	<u>28,512</u>	<u>4,955</u>	<u>21,935</u>	<u>55,402</u>
TOTAL FUNDS	<u>76,350</u>	<u>49,269</u>	<u>-</u>	<u>125,619</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,641	(91,327)	44,314
Restricted funds			
Banqueting Table	1,800	(1,202)	598
Food and Support Drop In	47,428	(75,213)	(27,785)
Living Places	-	(5,816)	(5,816)
Second Chances	-	(500)	(500)
The National Lottery Community Fund - Covid Response (Project ID : 20147860)	9,867	(9,867)	-
The National Lottery Community Fund (Project ID : 0010359718)	69,460	(58,187)	11,273
Winter Shelter	181,005	(153,820)	27,185
	<u>309,560</u>	<u>(304,605)</u>	<u>4,955</u>
TOTAL FUNDS	<u>445,201</u>	<u>(395,932)</u>	<u>49,269</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
Unrestricted funds				
General fund	(10,993)	57,208	1,623	47,838
Restricted funds				
Banqueting Table	5,991	(3,204)	(2,787)	-
CFFC Bonds	2,825	-	-	2,825
Food and Support Drop In	7,896	(118)	(7,778)	-
Living Places	(7,773)	(9,659)	17,432	-
Saturday Gathering	495	-	(495)	-
Second Chances	8,064	3,504	-	11,568
The National Lottery Community Fund (Project ID : 0010359718)	-	14,119	-	14,119
Winter Shelter	14,567	(6,572)	(7,995)	-
	<u>32,065</u>	<u>(1,930)</u>	<u>(1,623)</u>	<u>28,512</u>
TOTAL FUNDS	<u>21,072</u>	<u>55,278</u>	<u>-</u>	<u>76,350</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,957	(240,749)	57,208
Restricted funds			
Banqueting Table	1,800	(5,004)	(3,204)
Food and Support Drop In	31,124	(31,242)	(118)
Living Places	4,971	(14,630)	(9,659)
Second Chances	10,622	(7,118)	3,504
The National Lottery Community Fund (Project ID : 0010359718)	60,793	(46,674)	14,119
Winter Shelter	53,370	(59,942)	(6,572)
	<u>162,680</u>	<u>(164,610)</u>	<u>(1,930)</u>
TOTAL FUNDS	<u>460,637</u>	<u>(405,359)</u>	<u>55,278</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
Unrestricted funds				
General fund	(10,993)	101,522	(20,312)	70,217
Restricted funds				
Banqueting Table	5,991	(2,606)	(3,385)	-
CFFC Bonds	2,825	-	-	2,825
Food and Support Drop In	7,896	(27,903)	20,007	-
Living Places	(7,773)	(15,475)	23,248	-
Saturday Gathering	495	-	(495)	-
Second Chances	8,064	3,004	(11,068)	-
The National Lottery Community Fund (Project ID : 0010359718)	-	25,392	-	25,392
Winter Shelter	14,567	20,613	(7,995)	27,185
	<u>32,065</u>	<u>3,025</u>	<u>20,312</u>	<u>55,402</u>
TOTAL FUNDS	<u>21,072</u>	<u>104,547</u>	<u>-</u>	<u>125,619</u>

CHRISTIANS TOGETHER CALDERDALE

Notes to the Financial Statements - continued
for the Year Ended 31st August 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	433,598	(332,076)	101,522
Restricted funds			
Banqueting Table	3,600	(6,206)	(2,606)
Food and Support Drop In	78,552	(106,455)	(27,903)
Living Places	4,971	(20,446)	(15,475)
Second Chances	10,622	(7,618)	3,004
The National Lottery Community Fund - Covid Response (Project ID : 20147860)	9,867	(9,867)	-
The National Lottery Community Fund (Project ID : 0010359718)	130,253	(104,861)	25,392
Winter Shelter	234,375	(213,762)	20,613
	<u>472,240</u>	<u>(469,215)</u>	<u>3,025</u>
TOTAL FUNDS	<u>905,838</u>	<u>(801,291)</u>	<u>104,547</u>

Banqueting Table

Providing a pay as you are able cafe money for food, volunteer expenses, heat and light

CFFC Bonds

A fund for bonds for tenancies

Food and Support Drop In

FSDI and FFSDI support and manage regular food parcels to families and individuals across Calderdale.

Living Places

A home for 3 women run through Green Pastures

The National Lottery Community Fund

Funding for the provision of three substantive posts, Operations Manager, Business Development Manager and Food Manager, over a three year period

The National Lottery Community Fund - Coronavirus Response

Funding for the provision of a Food Bank co-ordinator and support worker, to support those who require the services of the Food Bank during the pandemic

Saturday Gathering

A fresh expression of church run on a Saturday night for those on the margins of society. Money for the development of worship for the creation of more church plants

CHRISTIANS TOGETHER CALDERDALE

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

15. MOVEMENT IN FUNDS - continued

Second Chances

Money for food, heat, light and rent

Winter Shelter

The shelter run for those without a home Jan - March providing bed, breakfast and evening meal. Supported by paid staff and volunteers

Transfers between funds

Transfers between funds in the year represent the reallocation of balances on activities, historically treated as restricted funding, which the trustees consider should be transferred to unrestricted funds at the year end.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2021.

17. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

CHRISTIANS TOGETHER CALDERDALE

Detailed Statement of Financial Activities
for the Year Ended 31st August 2021

	31/8/21 £	31/8/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	101,459	102,412
Grants	342,787	354,898
	<u>444,246</u>	<u>457,310</u>
Investment income		
Deposit account interest	27	9
Charitable activities		
Miscellaneous income	28	18
Use of building	900	3,300
	<u>928</u>	<u>3,318</u>
Total incoming resources	445,201	460,637
EXPENDITURE		
Charitable activities		
Wages	242,518	285,396
Social security	14,888	11,791
Pensions	3,755	2,907
Rates and water	-	1,787
Insurance	7,579	7,120
Light and heat	18,671	23,356
Telephone	2,834	2,102
Postage and stationery	1,155	873
Sundries	995	2,057
Rent	11,724	15,230
Repairs and maintenance	4,948	13,248
Cleaning	1,539	1,524
Computer repairs and maintenance	2,139	3,364
Training	368	20
Volunteer expenses	245	1,000
Motor and travel expenses	54	575
Project expenditure	62,321	26,423
Dues and subscriptions	1,039	540
Carried forward	376,772	399,313

This page does not form part of the statutory financial statements

CHRISTIANS TOGETHER CALDERDALE

Detailed Statement of Financial Activities
for the Year Ended 31st August 2021

	31/8/21 £	31/8/20 £
Charitable activities		
Brought forward	376,772	399,313
Bank charges	175	41
Fixtures and fittings	2,073	1,385
	<u>379,020</u>	<u>400,739</u>
Support costs		
Governance costs		
Accountancy fees	2,293	2,226
Legal fees	14,619	2,394
	<u>16,912</u>	<u>4,620</u>
Total resources expended	<u>395,932</u>	<u>405,359</u>
Net income	<u>49,269</u>	<u>55,278</u>

This page does not form part of the statutory financial statements