

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

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for the Year Ended 31st August 2021**

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**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	<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	<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
	20	21
Charitable (Average Head Count)	<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