

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**

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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**

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**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**

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**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
	<hr/>
<b>Reserves Level Required per Policy</b>	<b>£21,350</b>
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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**

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**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

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**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)**

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**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 £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	84,117	297,890	382,007	276,327
<b>Charitable activities</b>	4				
Charitable activities		9,000	-	9,000	363
Investment income	3	511	-	511	17
<b>Total</b>		<u>93,628</u>	<u>297,890</u>	<u>391,518</u>	<u>276,707</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable activities		<u>129,053</u>	<u>318,041</u>	<u>447,094</u>	<u>272,543</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	15	(35,425) <u>60,792</u>	(20,151) <u>(60,792)</u>	(55,576) <u>-</u>	4,164 <u>-</u>
<b>Net movement in funds</b>		<u>25,367</u>	<u>(80,943)</u>	<u>(55,576)</u>	<u>4,164</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,651	113,132	129,783	125,619
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	10	2,306	2,538
<b>CURRENT ASSETS</b>			
Debtors	11	19,966	7,307
Cash at bank		64,312	136,767
		<u>84,278</u>	<u>144,074</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(12,377)	(16,829)
<b>NET CURRENT ASSETS</b>		<u>71,901</u>	<u>127,245</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,207</u>	<u>129,783</u>
<b>NET ASSETS</b>		<u>74,207</u>	<u>129,783</u>
<b>FUNDS</b>	15		
Unrestricted funds		42,018	16,651
Restricted funds		32,189	113,132
<b>TOTAL FUNDS</b>		<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

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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

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

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	83,863	192,464	276,327
<b>Charitable activities</b>			
Charitable activities	(33,697)	34,060	363
Investment income	17	-	17
<b>Total</b>	<u>50,183</u>	<u>226,524</u>	<u>276,707</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>88,174</u>	<u>184,369</u>	<u>272,543</u>
<b>NET INCOME/(EXPENDITURE)</b>			
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 £
<b>Net movement in funds</b>	(53,566)	57,730	4,164
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	70,217	55,402	125,619
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,651</u>	<u>113,132</u>	<u>129,783</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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	-	1
	<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 £
<b>Unrestricted funds</b>				
General fund	16,651	(35,425)	60,792	42,018
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	93,628	(129,053)	(35,425)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	70,217	(37,991)	(15,575)	16,651
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	50,183	(88,174)	(37,991)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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

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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

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#### 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	84,117	48,403
Grants	297,890	227,924
	<u>382,007</u>	<u>276,327</u>
<b>Investment income</b>		
Deposit account interest	511	17
<b>Charitable activities</b>		
Miscellaneous income	-	63
Use of building	9,000	300
	<u>9,000</u>	<u>363</u>
<b>Total incoming resources</b>	<u>391,518</u>	<u>276,707</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Governance costs</b>		
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>
<b>Net (expenditure)/income</b>	<u>(55,576)</u>	<u>4,164</u>

This page does not form part of the statutory financial statements