

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

CHRISTIANS TOGETHER CALDERDALE

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CHRISTIANS TOGETHER CALDERDALE

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

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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		55,196	27,465	82,661	93,628	297,890	391,518
Expenditure on:							
Charitable activities	5	64,689	28,640	93,329	68,261	378,833	447,094
Total expenditure		64,689	28,640	93,329	68,261	378,833	447,094
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		63,539	-	63,539	42,018	32,189	74,207

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

15	Restricted funds	(Continued)				
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 JJH 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.