

Charity registration number 1119477 (England and Wales)

Company registration number 05925032

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

CHRISTIANS TOGETHER CALDERDALE

LEGAL AND ADMINISTRATIVE INFORMATION

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

CHRISTIANS TOGETHER CALDERDALE

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CHRISTIANS TOGETHER CALDERDALE

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

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

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

Objectives and activities

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

Public benefit

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

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

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

Achievements and performance

Significant activities and achievements against objectives

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

The charity's main activities

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

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

Community Supermarket and Community Cafe

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

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

Crisis Support Service

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

CHRISTIANS TOGETHER CALDERDALE

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

Health Clinics

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

Shelter Projects

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

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

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

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

Faith Projects

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

Financial review

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

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

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

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

CHRISTIANS TOGETHER CALDERDALE

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

Reserves policy

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

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

The Charity does not own or lease any property.

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

Structure, governance and management

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

Liability of members

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

Recruitment and appointment of new trustees

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

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

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

The trustees report was approved by the Board of Trustees.

.....
K Teague
Trustee

Date:

CHRISTIANS TOGETHER CALDERDALE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRISTIANS TOGETHER CALDERDALE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

V J Atkinson

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

CHRISTIANS TOGETHER CALDERDALE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

CHRISTIANS TOGETHER CALDERDALE

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

.....
K Teague
Trustee

Company registration number 05925032 (England and Wales)

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

CHRISTIANS TOGETHER CALDERDALE

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

CHRISTIANS TOGETHER CALDERDALE

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

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

CHRISTIANS TOGETHER CALDERDALE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

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

CHRISTIANS TOGETHER CALDERDALE

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

3 Income from charitable activities

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

4 Income from investments

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

CHRISTIANS TOGETHER CALDERDALE

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

5 Expenditure on charitable activities

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

6 Support costs allocated to activities

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

7 Net movement in funds

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

CHRISTIANS TOGETHER CALDERDALE

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

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

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

10 Other expenditure

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

11 Taxation

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

CHRISTIANS TOGETHER CALDERDALE

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

12 Tangible fixed assets

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

13 Creditors: amounts falling due within one year

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

14 Retirement benefit schemes

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

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

15 Unrestricted funds

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

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

CHRISTIANS TOGETHER CALDERDALE

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

15 Unrestricted funds (Continued)

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

16 Related party transactions

Transactions with related parties

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