

# ABIGAIL HOUSING

England & Wales · Charity number 1120729

## Details

---

Status	Registered
Legal form	Charitable company
Company number	<a href="#">06202999</a>
Registered	2007-08-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Woodhouse Community Centre 197 Woodhouse Street Leeds LS62NY
Phone	0113 8980574
Email	<a href="mailto:refugee@abigailhousing.org.uk">refugee@abigailhousing.org.uk</a>
Website	<a href="http://www.abigailhousing.org.uk">www.abigailhousing.org.uk</a>

## Activities

---

**Objects:** THE CHARITY'S OBJECTS (THE OBJECTS) ARE:(1) TO RELIEVE FINANCIAL HARDSHIP AMONGST THOSE SEEKING ASYLUM, THOSE GRANTED REFUGEE STATUS, OTHER VULNERABLE MIGRANTS AND THEIR DEPENDANTS WHO ARE DESTITUTE AND LIVING TEMPORARILY OR PERMANENTLY IN THE YORKSHIRE AND HUMBER REGION, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF TEMPORARY ACCOMMODATION, ADVICE, INFORMATION SUPPORT AND ADVOCACY(2) SUCH OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THOSE SEEKING ASYLUM, THOSE GRANTED REFUGEE STATUS, OTHER VULNERABLE MIGRANTS AND THEIR DEPENDANTS WHO ARE DESTITUTE IN SUCH WAYS AS THE TRUSTEES SHALL DETERMINE.

**Activities:** Abigail Housing provides supported housing for those at the end of the asylum process.

## Classification

---

- **How:** Provides Services
- **What:** Accommodation/housing
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** IN THE YORKSHIRE AND HUMBER REGION.
- Bradford City
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£569,251	£563,113	£441,330	10
2023-12-31	£578,058	£628,618	£435,192	9
2022-12-31	£575,829	£643,251	£485,752	8
2021-12-31	£954,056	£622,785	£553,174	6
2020-12-31	£581,483	£476,984	£221,903	5

## Trustees

Name	Role	Appointed
<b>Adam Daniel Spencer Clark</b>	Chair	2022-04-04
Abdelgani Hussein		2025-04-02
Daniel Howitt		2017-04-06
Jo Gibson		2018-04-25
Kathleen Anne Bride Commons		2024-11-14

**ABIGAIL HOUSING**

England & Wales - Charity number 1120729

---

# Accounts

---

# **Abigail Housing**

Charity number 1120729

A company limited by guarantee number 06202999

## **Annual Report and Financial Statements**

**for the year ended 31 December 2024**



**Shelter for those fleeing persecution abroad**



# **Abigail Housing**

## **Annual Report and Financial Statements for the year ended 31 December 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the accounts	11 to 17

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Abigail Housing

## Trustees' report for the year ended 31 December 2024

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Ruth Cooke	Chair	resigned 19 Mar 2024
Daniel Howitt	Treasurer	
Jo Gibson		
Karim Aref		
Adam Clark	Chair from 19 May 2024	
James Battle		resigned 19 Mar 2024
Kathleen Commons		appointed 14 November 2024
Abdelgani Hussein		appointed 2 April 2025

**Charity number** 1120729 Registered in England and Wales

**Company number** 06202999 Registered in England and Wales

Registered and principal address	Bankers	
Woodhouse Community Centre	Unity Trust plc	Nationwide Building Society
Woodhouse Street	4 Brindley Place	36 - 38 Albion St
Leeds	Birmingham B1 2JB	Leeds LS1 6HX
LS6 2NY		

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 4 April 2007. It is governed by a memorandum and articles of association as amended 18 July 2024. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

A bi-monthly trustee meeting is held. This is also supported by a number of sub-groups covering each project which also meet bi-monthly. Other sub-groups covering areas such as fundraising, marketing and volunteering which meet as and when necessary. All sub-groups also report to the board. The day-to-day running of projects is delegated to staff who report to the board. The Co-CEO's receive regular supervision and support from a suitably experienced trustee. Other staff are supervised by line managers.

### Method of recruitment and appointment of 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. New trustees are supported through an induction period which includes where necessary the provision of training provided by external organisations on the roles and responsibilities of trustees.

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Objectives and activities**

#### **The charity's objects**

To relieve financial hardship amongst those seeking asylum, those granted refugee status, other vulnerable migrants and their dependants who are destitute and living temporarily or permanently in the Yorkshire and Humber region, in particular but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.

Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status, other vulnerable migrants and their dependants who are destitute in such ways as the trustees shall determine.

#### **The charity's main activities**

The charity's main activity is the provision of housing to people made homeless at the end of the asylum process. This includes those who have been refused, but cannot reasonably return to their country of origin, and those granted refugee status, whose asylum support which is provided by the Home Office has ended.

We are members of the No Accommodation Network (NACCOM), the national umbrella organisation representing a network of agencies and charity's preventing destitution and providing housing to refugees and asylum seekers. Through our membership we are provided with support, training, advice and access to resources, which improves due diligence and service delivery; as well as opportunities to network, collaborate, foster partnerships and share best practice. We are also made aware of funding prospects, campaigning initiatives and kept abreast of changes to governmental policies which affect our beneficiaries and work.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of homelessness and the impact on society. The beneficiaries are specifically those made homeless at the end of the asylum process. This includes new refugees and others who are still seeking asylum. The benefit provided is housing and housing support.

#### **Achievements and performance**

Abigail Housing is operating within a challenging and dynamic environment. For the charity to successfully navigate these challenges, to remain sustainable and continue operating for the future, the Trustees carried out a review of our structure and operations. The restructure of the charity was completed in August 2024, whereby the staff team now work across Leeds and Bradford as one team, rather than as separate projects, with support staff focussing on either resident support or housing management.

Our Leeds Refugee Project offers 58 bed spaces to single adult refugees, through a mixture of 'exempt' supported accommodation (39 bed spaces) and our lettings scheme (19 bed spaces). In Bradford our capacity is 15 bed spaces across 4 properties for single adult people seeking asylum. In addition to shared accommodation, we have also offered 3 self-contained family units to 2 refugee families with their children and a couple.

During the latter part of this year, bed space provision at our Leeds Project was reduced when property owners requested their properties back. We will expand provision again when circumstances allow.

# Abigail Housing

## Trustees' report (continued) for the year ended 31 December 2024

### Achievements and performance continued

Throughout 2024, both the Leeds and Bradford Projects collectively:

- Prevented over 28,000 nights of homelessness
- We accommodated and supported 24 people seeking asylum, 104 recently recognised refugees and 7 children living with their parents.
- We encouraged 30 refugees and asylum seekers to make a positive contribution to service delivery through engagement and participation at our Experts by Experience group(s).
- We distributed over £14,000 in financial support to our Bradford residents as well as providing bus fares worth over £4,700 to attend vital appointments; as well as cultural, faith and integration activities and enabled the collection of over 600 food parcels to this group.
- We supported the positive move on of 10 refugees to longer-term secure tenancies.
- Through casework support from staff, 12 people seeking asylum were granted Leave to Remain refugee status and 3 moved on into home office support and back into the asylum system.

We have provided weekly drop-ins at both our Leeds and Bradford Projects. These sessions have fostered engagement and improved move on outcomes for both groups, through a holistic trauma informed approach. Drop-ins are a community hub for residents to volunteer, access peer support, develop new skills, practice English, understand UK systems, know their rights and entitlements, access onward support through signposting and socialise with peers.

Where possible we stay connected with former residents who remain local to Leeds and Bradford. Throughout this year former residents have accessed refugee integration support from staff after moving on, as well as offering their time regularly to volunteer and participate at our Expert by Experience group meetings.

Through established partnerships with other organisations, supporters, volunteers and interested community groups we have also been able to provide residents with days out in the Yorkshire Dales countryside and a weekend in a North Yorkshire market town, through hosting.

We measure the impact of our work through feedback received from those we support. One resident said:

*'Thank you, Abigail Housing, for what you have done for me. I didn't expect this to happen but finally I have got my papers. I thank you so much for the time and love you people have given me. I am happy with you, and I love all of you for your big efforts.'*

### Plans for future periods

We are seeking to develop new partnerships, with other organisations from across the NACCOM network, operating within West Yorkshire, to respond to the challenges that newly granted refugees face with securing housing, particularly those not deemed as in priority need by the council. We are looking at partnerships which will develop alternative and innovative solutions to refugee homelessness, which have been successfully implemented in other areas of the country. Moreover, we are also pursuing opportunities to develop partnerships, which will increase bed space capacity for those seeking asylum, who have no recourse to public funds.

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Financial review**

The net income for the year was £6,138, including net income of £12,898 on unrestricted funds and net expenditure of £6,760 on restricted funds.

### **Reserves policy**

Total funds held by the charity at the year end were £441,330. After excluding restricted funds of £310,960 the remaining unrestricted funds were £130,370. After deducting fixed assets of £1,760 this leaves £128,610 as the charity's free reserves.

Money should be set aside as a reserve to protect the charity against drops in income or allow it to take advantage of new opportunities. Reserves can be spent on anything within the charity's aims.

The reserves value is reviewed annually.

The upper limit value should not be exceeded without a clear development plan.

The lower limit should not be exceeded without a clear regeneration (funding) or termination programme being in place.

Abigail Housing has set limits for 2025 as follows:

Lower limit: £104,750

Upper limit: £199,500

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 15/07/2025

Daniel Howitt (Trustee)

# **Abigail Housing**

## **Independent examiner's report to the trustees of Abigail Housing**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 8 to 17.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable 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 ('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 the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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.

Simon Bostrom FCIE

9/09/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# Abigail Housing

## Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Donations and legacies	(2)	47,920	110,000	157,920	128,635
Charitable activities	(3)	409,536	-	409,536	443,505
Bank interest		1,253	-	1,253	1,776
Other income		542	-	542	4,142
<b>Total income</b>		<u>459,251</u>	<u>110,000</u>	<u>569,251</u>	<u>578,058</u>
<b>Expenditure on:</b>					
Charitable activities	(4)	446,353	116,760	563,113	628,618
<b>Total expenditure</b>		<u>446,353</u>	<u>116,760</u>	<u>563,113</u>	<u>628,618</u>
<b>Net income / (expenditure)</b>		12,898	(6,760)	6,138	(50,560)
<b>Fund balances brought forward</b>		<u>117,472</u>	<u>317,720</u>	<u>435,192</u>	<u>485,752</u>
<b>Fund balances carried forward</b>	(5)	<u>130,370</u>	<u>310,960</u>	<u>441,330</u>	<u>435,192</u>

All incoming resources and resources expended derive from continuing activities.

**Abigail Housing**  
**Balance sheet**  
**as at 31 December 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) 1,760	310,960	312,720	317,720
<b>Total fixed assets</b>	<u>1,760</u>	<u>310,960</u>	<u>312,720</u>	<u>317,720</u>
<b>Current assets</b>				
Debtors and prepayments	(7) 3,170	-	3,170	8,344
Cash at bank and in hand	(8) 130,684	-	130,684	113,411
<b>Total current assets</b>	<u>133,854</u>	<u>-</u>	<u>133,854</u>	<u>121,755</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 5,244	-	5,244	4,283
<b>Total current liabilities</b>	<u>5,244</u>	<u>-</u>	<u>5,244</u>	<u>4,283</u>
<b>Net current assets / (liabilities)</b>	<u>128,610</u>	<u>-</u>	<u>128,610</u>	<u>117,472</u>
<b>Net assets</b>	<u>130,370</u>	<u>310,960</u>	<u>441,330</u>	<u>435,192</u>
<b>Funds</b>				
Unrestricted funds	130,370	-	130,370	117,472
Restricted funds	-	310,960	310,960	317,720
<b>Total funds</b>	<u>130,370</u>	<u>310,960</u>	<u>441,330</u>	<u>435,192</u>

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 15/07/2025

Daniel Howitt (Trustee)

**Abigail Housing**  
**Statement of cash flows**  
**for the year ended 31 December 2024**

	2024 £	2023 £
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<u>18,660</u>	<u>(44,264)</u>
<b>Cash flows from investing activities:</b>		
Bank interest	1,253	1,776
Purchase of tangible fixed assets (excluding donated assets)	<u>(2,640)</u>	<u>-</u>
<b>Net cash provided by (used in) investing activities</b>	<u>(1,387)</u>	<u>1,776</u>
Change in cash and cash equivalents in the reporting period	17,273	(42,488)
Cash and cash equivalents at the beginning of the reporting period	<u>113,411</u>	<u>155,899</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>130,684</u>	<u>113,411</u>

	2024 £	2023 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds for the reporting period (as per the statement of financial activities)	6,138	(50,560)
Adjustments for:		
Depreciation charges	7,640	9,921
Bank interest	(1,253)	(1,776)
(Increase) / decrease in debtors	5,174	(378)
Increase / (decrease) in creditors	<u>961</u>	<u>(1,471)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>18,660</u>	<u>(44,264)</u>

	2024 £	2023 £
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	1,496	2,375
Notice deposits (less than 30 days)	<u>129,188</u>	<u>111,036</u>
<b>Total cash and cash equivalents</b>	<u>130,684</u>	<u>113,411</u>

# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Freehold buildings: over 50 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2024

2 Donations and legacies	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
AB Charitable Trust	25,000	-	25,000	22,000
Evan Cornish Foundation	-	10,000	10,000	-
Garfield Weston	-	30,000	30,000	25,000
Green Pastures	-	-	-	250
NACCOM	-	15,000	15,000	-
National Lottery Community Fund	-	20,000	20,000	-
The Albert Gubay Charitable Foundation	-	35,000	35,000	-
Henry Smith Charity	-	-	-	26,350
Leigh Trust	-	-	-	1,500
Other donations	22,920	-	22,920	53,535
	<u>47,920</u>	<u>110,000</u>	<u>157,920</u>	<u>128,635</u>

3 Charitable activities income	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Rent and service charges	139,451	-	139,451	148,522
Housing benefit payments	270,086	-	270,086	294,983
	<u>409,537</u>	<u>-</u>	<u>409,537</u>	<u>443,505</u>

4 Charitable activities expenditure	Activities undertaken directly	Support costs	2024 Total cost	2023 Total cost
	£	£	£	£
Charitable activities	529,397	33,716	563,113	628,618
	<u>529,397</u>	<u>33,716</u>	<u>563,113</u>	<u>628,618</u>

4a Support costs	2024	2023
	Total cost	Total cost
Support cost type	£	£
Administration and finance	11,966	27,518
Office costs	15,571	16,592
Consultancy, legal and professional	3,911	72
Governance	2,268	2,268
	<u>33,716</u>	<u>46,450</u>

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2024

4b Charitable activities expenditure detail	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total cost £	Total cost £
Salaries and NIC (4c)	105,451	105,000	210,451	187,478
Working from home allowances	1,447	-	1,447	1,541
Payroll costs	1,215	-	1,215	789
Freelance / relief workers	2,000	-	2,000	-
Staff travel	1,498	1,400	2,898	1,690
Beneficiaries rent	208,201	-	208,201	205,652
Utilities	33,035	-	33,035	91,703
Council tax	8,101	-	8,101	11,095
TV licences and wifi	10,483	-	10,483	8,846
Furniture and equipment	4,437	-	4,437	16,597
Cleaning, gardening and maintenance	19,968	-	19,968	42,563
Beneficiaries travel	670	-	670	4,843
Office rent and room hire	10,409	2,600	13,009	12,177
Phone and postage	1,006	-	1,006	1,130
Consumables and software	2,562	-	2,562	4,415
Insurance	3,891	-	3,891	3,318
Independent examination	2,268	-	2,268	2,268
Volunteer expenses	99	-	99	65
Training and conferences	3,264	-	3,264	194
Beneficiaries allowances and food	20,899	1,000	21,899	21,666
Bank charges	473	-	473	515
Advertising and publicity	185	-	185	80
Depreciation	880	6,760	7,640	9,921
Legal and professional fees	3,911	-	3,911	72
	<u>446,353</u>	<u>116,760</u>	<u>563,113</u>	<u>628,618</u>

4c Staff costs and numbers	2024	2023
	£	£
Gross salaries	187,370	170,274
Social security costs	9,791	8,870
Pensions	8,768	8,334
Redundancies	4,522	-
	<u>210,451</u>	<u>187,478</u>

The average number of employees during the year was 9.8, being an average of 6 full time equivalent (2023: 9.9, 6.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	8,768	8,334
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2024

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Leslie Aldridge Trust	82,720	-	1,760	-	80,960
Donated Property	235,000	-	5,000	-	230,000
Evan Cornish Foundation	-	10,000	10,000	-	-
Garfield Weston	-	30,000	30,000	-	-
NACCOM	-	15,000	15,000	-	-
National Lottery Awards For All	-	20,000	20,000	-	-
Albert Gubay	-	35,000	35,000	-	-
	<u>317,720</u>	<u>110,000</u>	<u>116,760</u>	<u>-</u>	<u>310,960</u>

Fund name	Purpose of restriction
Leslie Aldridge Trust	Towards the purchase and refurbishment of a property for the Bradford destitution project. The balance on the fund is the net book value of the property.
Donated Property	Freehold property donated for use in the Bradford destitution project. The balance on the fund is the net book value of the property.
Evan Cornish Foundation	A grant supporting asylum seekers to move on with their lives.
Garfield Weston	A core costs grant for the housing and support for recently granted refugees and Appeals Rights Exhausted (ARE) asylum seekers.
NACCOM	A grant to support Abigail Housing's work providing housing and support to refugees and people seeking asylum facing homelessness and destitution.
National Lottery Awards For All	Supporting Asylum Seekers to Move on with their Lives and helping the Abigail Housing community to thrive.
Albert Gubay	A grant towards the delivery of the Bradford Destitution Project.

6 Tangible assets	Freehold property £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2024	338,000	16,724	354,724
Additions	-	2,640	2,640
Disposals	-	(8,417)	(8,417)
At 31 December 2024	<u>338,000</u>	<u>10,947</u>	<u>348,947</u>
<b>Depreciation</b>			
At 1 January 2024	20,280	16,724	37,004
Depn reversed re. disposals	-	(8,417)	(8,417)
Charge for year	6,760	880	7,640
At 31 December 2024	<u>27,040</u>	<u>9,187</u>	<u>36,227</u>
<b>Net book value</b>			
At 31 December 2024	<u>310,960</u>	<u>1,760</u>	<u>312,720</u>
At 31 December 2023	<u>317,720</u>	<u>-</u>	<u>317,720</u>

**Abigail Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2024**

<b>7 Debtors and prepayments</b>	2024	2023
	£	£
Prepayments	3,170	2,697
Accrued income	-	5,647
	<u>3,170</u>	<u>8,344</u>
<b>8 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	129,188	111,036
Cash in hand	1,496	2,375
	<u>130,684</u>	<u>113,411</u>
<b>9 Creditors and accruals</b>	2024	2023
	£	£
Accruals	2,268	2,908
Other creditors	2,976	1,375
	<u>5,244</u>	<u>4,283</u>

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £62,411 (previous year: £69,993).

## Abigail Housing

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income</b>						
Donations and legacies	47,920	128,635	110,000	-	157,920	128,635
Charitable activities	409,536	391,905	-	51,600	409,536	443,505
Bank interest	1,253	1,776	-	-	1,253	1,776
Other income	542	4,142	-	-	542	4,142
<b>Total income</b>	<b>459,251</b>	<b>526,458</b>	<b>110,000</b>	<b>51,600</b>	<b>569,251</b>	<b>578,058</b>
<b>Expenditure</b>						
Charitable activities	446,353	548,258	116,760	80,360	563,113	628,618
<b>Total expenditure</b>	<b>446,353</b>	<b>548,258</b>	<b>116,760</b>	<b>80,360</b>	<b>563,113</b>	<b>628,618</b>
<b>Net income / (expenditure)</b>	<b>12,898</b>	<b>(21,800)</b>	<b>(6,760)</b>	<b>(28,760)</b>	<b>6,138</b>	<b>(50,560)</b>
<b>Fund balances brought forward</b>	<b>117,472</b>	<b>139,272</b>	<b>317,720</b>	<b>346,480</b>	<b>435,192</b>	<b>485,752</b>
<b>Fund balances carried forward</b>	<b>130,370</b>	<b>117,472</b>	<b>310,960</b>	<b>317,720</b>	<b>441,330</b>	<b>435,192</b>

**ABIGAIL HOUSING**

England & Wales - Charity number 1120729

---

# Accounts

---

# **Abigail Housing**

Charity number 1120729

A company limited by guarantee number 06202999

## **Annual Report and Financial Statements**

**for the year ended 31 December 2023**



# **Abigail Housing**

## **Annual Report and Financial Statements for the year ended 31 December 2023**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the accounts	10 to 16

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Abigail Housing

## Trustees' report for the year ended 31 December 2023

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Ruth Cooke	Chair	resigned 19 Mar 2024
Tom Hall		resigned 2 May 2023
Daniel Howitt	Treasurer	
Jo Gibson		
Karim Aref		
Adam Clark	Acting Chair from 19 May 2024	
James Battle		resigned 19 Mar 2024
<b>Charity number</b>	1120729	Registered in England and Wales
<b>Company number</b>	06202999	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Woodhouse Community Centre	Unity Trust plc	Nationwide Building Society
Woodhouse Street	4 Brindley Place	36 - 38 Albion St
Leeds	Birmingham B1 2JB	Leeds LS1 6HX
LS6 2NY		

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 4 April 2007. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

A bi-monthly trustee meeting is held. This is also supported by a number of sub-groups covering each project which also meet bi-monthly. Other sub-groups covering areas such as fundraising, marketing and volunteering which meet as and when necessary. All sub-groups also report to the board. The day-to-day running of projects is delegated to staff who report to the board. The Co-CEO's receive regular supervision and support from a suitably experienced trustee. Other staff are supervised by line managers.

### Method of recruitment and appointment of 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. New trustees are supported through an induction period which includes where necessary the provision of training provided by external organisations on the roles and responsibilities of trustees.

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Objectives and activities**

#### **The charity's objects**

To relieve financial hardship amongst those seeking asylum, those granted refugee status and their dependants who are destitute and living temporarily or permanently in the Yorkshire and Humber region, in particular but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.

Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and their dependants who are destitute in such ways as the trustees shall determine.

#### **The charity's main activities**

We are members of the No Accommodation Network (NACCOM), the national umbrella organisation for refugee and asylum seeker housing charities. This network provides us with support and the opportunity to foster partnerships, benchmark our activities against similar services, training, share information and good practice. We were able to give advice to a number of charities starting or developing housing services for refugees and asylum seekers over 2021. We also participate in relevant partnerships and fora across the Leeds and Bradford districts.

The charity's main activity is the provision of housing to people made homeless at the end of the asylum process. This includes those who have been refused but cannot reasonably return to their country of origin and those given refugee status who have to leave their National Asylum Support Service (NASS) housing.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of homelessness and the impact on society. The beneficiaries are specifically those made homeless at the end of the asylum process. This includes new refugees and others who are still seeking asylum. The benefit provided is housing and housing support.

#### **Achievements and performance**

The people housed by Abigail Housing, whether refugees or asylum seekers face homelessness and destitution.

In Leeds, our refugee housing project offers 68 spaces for adults at any one time. In 2023 we housed 104 adult refugees preventing over 23,200 nights of homelessness, supporting them to move to longer term solutions as soon as possible. We supported 7 people to move into long term social housing and 3 into private rented tenancies over the course of the year.

In Bradford we offer 15 spaces for adults at any one time to people seeking asylum in the UK who have no income and are homeless. In 2023 we housed 24 people preventing over 4820 nights of homelessness. As well as housing we also provide a small weekly cash allowance, help with fares and a food parcel. This work is supported by applications to a number of charitable trusts.

In both projects there has been a reduction in the number of bedspaces we can offer as the owners of the houses requested their return. We shall expand our provision when circumstances allow.

Across Leeds & Bradford in 2023 we also had 7 children living with their parents in the small amount of family accommodation we manage.

We continue to provide all our residents with additional support this has included trips and social events, arts and support with improving English language.

#### **Plans for future periods**

We are operating in a very challenging environment – trustees over the next year will carry out a review of our structure and operations, with a view to making efficiencies, improving our service delivery and operating more as one team rather than two separate projects.

# Abigail Housing

## Trustees' report (continued) for the year ended 31 December 2023

### Plans for future periods continued

We will also seek to develop new partnerships and income streams to ensure we are able to continue to develop services for refugees and asylum seekers. We are in the process of changing our charitable objectives to enable us to work with wider groups of migrants to potentially diversify our work and to ensure the stability of the organisation. We are committed to maintaining the highest possible number of bed spaces to support refugees, asylum seekers and other migrant communities facing homelessness and destitution.

### Financial review

The net expenditure for the year was £50,560, including net expenditure of £21,800 on unrestricted funds and net expenditure of £28,760 on restricted funds after transfers.

### Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £117,472.

Money should be set aside as a reserve to protect the charity against drops in income or allow it to take advantage of new opportunities. Reserves can be spent on anything within the charity's aims.

The reserves value is reviewed annually.

The upper limit value should not be exceeded without a clear development plan.

The lower limit should not be exceeded without a clear regeneration (funding) or termination programme being in place.

Abigail Housing has set limits for 2024 as follows:

#### Lower limit:

##### Refugee project:

- Staff Costs (3 months' value) - £33,000
- Redundancy allowance for 3 paid staff - £10,000
- Running costs (3 months' value) - £10,000

##### Destitution project:

- 3 months costs to cover all expenses - £23,000
- Redundancy allowance for 2 paid staff - £3,750
- Loss of grant funding - £25,000
- Total - £104,750

#### Upper limit:

##### Refugee project:

- Staff Costs (6 months' value) - £66,600
- Redundancy allowance for 3 paid staff - £10,000
- Running costs (6 months' value) - £20,000

##### Destitution project:

- 6 months costs to cover all expenses - £46,000
- Redundancy allowance for 2 paid staff - £7,500
- Loss of grant funding - £50,000
- Total - £199,500

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 18/07/2024

Daniel Howitt (Trustee)

# **Abigail Housing**

## **Independent examiner's report to the trustees of Abigail Housing**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 7 to 16.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable 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 ('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 the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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.

Simon Bostrom FCIE

10/09/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# Abigail Housing

## Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Donations and legacies	(2)	53,535	-	53,535	43,556
Charitable activities	(3)	467,005	51,600	518,605	530,324
Bank interest		1,776	-	1,776	828
Other		4,142	-	4,142	1,121
<b>Total income</b>		<u>526,458</u>	<u>51,600</u>	<u>578,058</u>	<u>575,829</u>
<b>Expenditure on:</b>					
Charitable activities	(4)	<u>548,258</u>	<u>80,360</u>	<u>628,618</u>	<u>643,251</u>
<b>Total expenditure</b>		<u>548,258</u>	<u>80,360</u>	<u>628,618</u>	<u>643,251</u>
<b>Net income / (expenditure)</b>		(21,800)	(28,760)	(50,560)	(67,422)
<b>Fund balances brought forward</b>		<u>139,272</u>	<u>346,480</u>	<u>485,752</u>	<u>553,174</u>
<b>Fund balances carried forward</b>	(5)	<u>117,472</u>	<u>317,720</u>	<u>435,192</u>	<u>485,752</u>

All incoming resources and resources expended derive from continuing activities.

**Abigail Housing**  
**Balance sheet**  
**as at 31 December 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) -	317,720	317,720	327,641
<b>Total fixed assets</b>	<u>-</u>	<u>317,720</u>	<u>317,720</u>	<u>327,641</u>
<b>Current assets</b>				
Debtors and prepayments	(7) 8,344	-	8,344	7,966
Cash at bank and in hand	(8) 113,411	-	113,411	155,899
<b>Total current assets</b>	<u>121,755</u>	<u>-</u>	<u>121,755</u>	<u>163,865</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 4,283	-	4,283	5,754
<b>Total current liabilities</b>	<u>4,283</u>	<u>-</u>	<u>4,283</u>	<u>5,754</u>
<b>Net current assets / (liabilities)</b>	<u>117,472</u>	<u>-</u>	<u>117,472</u>	<u>158,111</u>
<b>Net assets</b>	<u>117,472</u>	<u>317,720</u>	<u>435,192</u>	<u>485,752</u>
<b>Funds</b>				
Unrestricted funds	117,472	-	117,472	139,272
Restricted funds	-	317,720	317,720	346,480
<b>Total funds</b>	<u>117,472</u>	<u>317,720</u>	<u>435,192</u>	<u>485,752</u>

For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/07/2024

Daniel Howitt (Trustee)

**Abigail Housing**  
**Statement of cash flows**  
**for the year ended 31 December 2023**

	2023 £	2022 £
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<u>(44,264)</u>	<u>(46,409)</u>
<b>Cash flows from investing activities:</b>		
Bank interest	1,776	828
Purchase of tangible fixed assets (excluding donated assets)	-	(843)
<b>Net cash provided by (used in) investing activities</b>	<u>1,776</u>	<u>(15)</u>
Change in cash and cash equivalents in the reporting period	(42,488)	(46,424)
Cash and cash equivalents at the beginning of the reporting period	<u>155,899</u>	<u>202,323</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>113,411</u>	<u>155,899</u>

	2023 £	2022 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds for the reporting period (as per the statement of financial activities)	(50,560)	(67,422)
Adjustments for:		
Depreciation charges	9,921	12,338
Bank interest	(1,776)	(828)
(Increase) / decrease in debtors	(378)	9,983
Increase / (decrease) in creditors	<u>(1,471)</u>	<u>(480)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>(44,264)</u>	<u>(46,409)</u>

	2023 £	2022 £
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	2,375	2,089
Notice deposits (less than 30 days)	<u>111,036</u>	<u>153,810</u>
<b>Total cash and cash equivalents</b>	<u>113,411</u>	<u>155,899</u>

# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Freehold buildings: over 50 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2023

2 Donations and legacies	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Donations and legacies	53,535	-	53,535	40,822
Gift aid	-	-	-	2,734
	<u>53,535</u>	<u>-</u>	<u>53,535</u>	<u>43,556</u>

3 Charitable activities income	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Grants for charitable activities				
Green Pastures	-	250	250	250
Henry Smith Charity	-	26,350	26,350	52,000
Lloyds Bank Foundation	-	-	-	27,750
National Zakat Foundation	-	-	-	6,000
Society of the Holy Child Jesus CIO	-	-	-	12,000
Garfield Weston	-	25,000	25,000	-
AB Charitable Trust	22,000	-	22,000	-
Leigh Trust	1,500	-	1,500	-
Rent and service charges	148,522	-	148,522	149,644
Housing benefit payments	294,983	-	294,983	282,680
	<u>467,005</u>	<u>51,600</u>	<u>518,605</u>	<u>530,324</u>

4 Charitable activities expenditure	Activities undertaken directly £	Support costs £	2023 Total cost £	2022 Total cost £
Charitable activities	582,168	46,450	628,618	643,251
	<u>582,168</u>	<u>46,450</u>	<u>628,618</u>	<u>643,251</u>

4a Support costs	2023 Total cost £	2022 Total cost £
<b>Support cost type</b>		
Management and finance	27,518.32	34,363.00
Office costs	16,592.00	17,095.00
Consultancy, legal and professional	72.00	1,004.00
Governance	2,268.00	2,160.00
	<u>46,450</u>	<u>54,622</u>

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2023

4b Charitable activities expenditure detail	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total cost £	Total cost £
Salaries and NIC (4c)	123,128	64,350	187,478	196,650
Working from home allowances	1,541	-	1,541	1,707
Payroll costs	789	-	789	697
Freelance / relief workers	-	-	-	156
Staff travel	1,690	-	1,690	3,559
Beneficiaries rent	205,652	-	205,652	212,411
Utilities	91,703	-	91,703	75,073
Council tax	11,095	-	11,095	9,526
TV licences and wifi	8,846	-	8,846	9,813
Furniture and equipment	16,597	-	16,597	25,351
Cleaning, gardening and maintenance	42,563	-	42,563	37,085
Beneficiaries travel	4,843	-	4,843	6,366
Office rent and room hire	12,177	-	12,177	12,859
Phone and postage	1,130	-	1,130	1,678
Consumables and software	4,415	-	4,415	4,236
Insurance	3,318	-	3,318	4,772
Independent examination	2,268	-	2,268	2,160
Volunteer expenses	65	-	65	194
Training and conferences	194	-	194	917
Beneficiaries allowances and food	12,416	9,250	21,666	24,145
Bank charges	515	-	515	505
Advertising and publicity	80	-	80	49
Depreciation	3,161	6,760	9,921	12,338
Legal and professional fees	72	-	72	1,004
	<u>548,258</u>	<u>80,360</u>	<u>628,618</u>	<u>643,251</u>

#### 4c Staff costs and numbers

	2023 £	2022 £
Gross salaries	170,274	178,146
Social security costs	13,870	15,639
Employment allowance	(5,000)	(5,000)
Pensions	8,334	7,865
	<u>187,478</u>	<u>196,650</u>

The average number of employees during the year was 9.9, being an average of 6.3 full time equivalent (2022: 8.8, 5.9 FTE). There were no employees with emoluments above £60,000.

#### Defined contribution pension scheme

	2023 £	2022 £
Costs of the scheme to the charity for the year	8,334	7,865

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2023

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Leslie Aldridge Trust	84,480	-	1,760	-	82,720
Donated Property	240,000	-	5,000	-	235,000
Society of Holy Child Jesus	9,000	-	9,000	-	-
Garfield Weston Foundation	-	25,000	25,000	-	-
The Henry Smith Charity	13,000	26,350	39,350	-	-
Green Pastures	-	250	250	-	-
	<u>346,480</u>	<u>51,600</u>	<u>80,360</u>	<u>-</u>	<u>317,720</u>

#### Fund name

Leslie Aldridge Trust

#### Purpose of restriction

Towards the purchase and refurbishment of a property for the Bradford destitution project. The balance on the fund is the net book value of the property.

Donated Property

Freehold property donated for use in the Bradford destitution project. The balance on the fund is the net book value of the property.

Society of Holy Child Jesus

Towards the Bradford project.

Garfield Weston Foundation

Towards core costs.

The Henry Smith Charity

Towards the destitution project staff costs.

Green Pastures

Towards the Bradford project.

#### 6 Tangible assets

	Freehold property £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2023	338,000	16,724	354,724
Additions	-	-	-
At 31 December 2023	<u>338,000</u>	<u>16,724</u>	<u>354,724</u>
<b>Depreciation</b>			
At 1 January 2023	13,520	13,563	27,083
Charge for year	6,760	3,161	9,921
At 31 December 2023	<u>20,280</u>	<u>16,724</u>	<u>37,004</u>
<b>Net book value</b>			
At 31 December 2023	<u>317,720</u>	<u>-</u>	<u>317,720</u>
At 31 December 2022	<u>324,480</u>	<u>3,161</u>	<u>327,641</u>

#### 7 Debtors and prepayments

	2023 £	2022 £
Prepayments	2,697	2,285
Accrued income	<u>5,647</u>	<u>5,681</u>
	<u>8,344</u>	<u>7,966</u>

**Abigail Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>8 Cash at bank and in hand</b>	2023	2022
	£	£
Cash at bank	111,036	153,810
Cash in hand	2,375	2,089
	<u>113,411</u>	<u>155,899</u>

<b>9 Creditors and accruals</b>	2023	2022
	£	£
Accruals	2,908	3,212
Other creditors	1,375	2,542
	<u>4,283</u>	<u>5,754</u>

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £69,993 (previous year: £78,720).

## Abigail Housing

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Donations and legacies	53,535	43,556	-	-	53,535	43,556
Charitable activities	467,005	460,074	51,600	70,250	518,605	530,324
Bank interest	1,776	828	-	-	1,776	828
Other	4,142	1,121	-	-	4,142	1,121
<b>Total income</b>	<b>526,458</b>	<b>505,579</b>	<b>51,600</b>	<b>70,250</b>	<b>578,058</b>	<b>575,829</b>
<b>Expenditure</b>						
Charitable activities	548,258	564,780	80,360	78,471	628,618	643,251
<b>Total expenditure</b>	<b>548,258</b>	<b>564,780</b>	<b>80,360</b>	<b>78,471</b>	<b>628,618</b>	<b>643,251</b>
<b>Net income / (expenditure)</b>	<b>(21,800)</b>	<b>(59,201)</b>	<b>(28,760)</b>	<b>(8,221)</b>	<b>(50,560)</b>	<b>(67,422)</b>
<b>Fund balances brought forward</b>	<b>139,272</b>	<b>173,473</b>	<b>346,480</b>	<b>379,701</b>	<b>485,752</b>	<b>553,174</b>
<b>Fund balances carried forward</b>	<b>117,472</b>	<b>139,272</b>	<b>317,720</b>	<b>346,480</b>	<b>435,192</b>	<b>485,752</b>

**ABIGAIL HOUSING**

England & Wales - Charity number 1120729

---

# Accounts

---

# **Abigail Housing**

Charity number 1120729

A company limited by guarantee number 06202999

## **Annual Report and Financial Statements for the year ended 31 December 2022**



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements  
for the year ended 31 December 2022**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the accounts	10 to 16

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Abigail Housing

## Trustees' report for the year ended 31 December 2022

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Ruth Cooke	Chair	
Tom Hall		
Daniel Howitt	Treasurer	
Jo Gibson		
Karim Aref		
Adam Clark		appointed 4 April 2022
Teresa Jackson		resigned 4 April 2022
James Battle		appointed 28 Oct 2022
<b>Charity number</b>	1120729	Registered in England and Wales
<b>Company number</b>	06202999	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Woodhouse Community Centre	Unity Trust plc	Nationwide Building Society
Woodhouse Street	4 Brindley Place	36 - 38 Albion St
Leeds	Birmingham B1 2JB	Leeds LS1 6HX
LS6 2NY		

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 4 April 2007. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

A bi-monthly trustee meeting is held. This is also supported by a number of sub-groups covering each project which also meet bi-monthly. Other sub-groups covering areas such as fundraising, marketing and volunteering which meet as and when necessary. All sub-groups also report to the board. The day-to-day running of projects is delegated to staff who report to the board. The Co-CEO's receive regular supervision and support from a suitably experienced trustee. Other staff are supervised by line managers.

### Method of recruitment and appointment of 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. New trustees are supported through an induction period which includes where necessary the provision of training provided by external organisations on the roles and responsibilities of trustees.

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Objectives and activities**

#### **The charity's objects**

To relieve financial hardship amongst those seeking asylum, those granted refugee status and their dependants who are destitute and living temporarily or permanently in the Yorkshire and Humber region, in particular but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.

Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and their dependants who are destitute in such ways as the trustees shall determine.

#### **The charity's main activities**

We are members of the No Accommodation Network (NACCOM), the national umbrella organisation for refugee and asylum seeker housing charities. This network provides us with support and the opportunity to foster partnerships, benchmark our activities against similar services, training, share information and good practice. We were able to give advice to a number of charities starting or developing housing services for refugees and asylum seekers over 2021. We also participate in relevant partnerships and fora across the Leeds and Bradford districts.

The charity's main activity is the provision of housing to people made homeless at the end of the asylum process. This includes those who have been refused but cannot reasonably return to their country of origin and those given refugee status who have to leave their National Asylum Support Service (NASS) housing.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of homelessness and the impact on society. The beneficiaries are specifically those made homeless at the end of the asylum process. This includes new refugees and others who are still seeking asylum. The benefit provided is housing and housing support.

#### **Achievements and performance**

The people housed by Abigail Housing, whether refugees or asylum seekers face homelessness and destitution.

In Leeds, our refugee housing project offers 71 spaces for adults at any one time. In 2022 we housed 103 adult refugees preventing over 24,270 nights of homelessness. supporting them to move to longer term solutions as soon as possible, We supported 16 people to move into long term social housing tenancies over the course of the year.

In Bradford we offer 19 spaces for adults at any one time to people seeking asylum in the UK who have no income and are homeless. In 2022 we housed 30 people preventing over 5800 nights of homelessness. As well as housing we also provide a small weekly cash allowance, help with fares and a food parcel. This work is supported by applications to a number of charitable trusts. In 2022 we entered into a partnership to provide housing management to a property in Halifax which houses 3 additional men at any one time who are seeking asylum in the UK.

Across Leeds & Bradford in 2022 we also had 10 children living with their parents in the small amount of family accommodation we manage.

We continue to provide all our residents with additional support this has included trips and social events, arts and support with improving English language.

# Abigail Housing

## Trustees' report (continued) for the year ended 31 December 2022

### Plans for future periods

It is likely to be a very challenging period for small charities providing accommodation in the next few years. A key example is the increase in energy costs that we have faced in the UK and the impact this has on our mission to provide housing for destitute people and affordable accommodation for refugees who have experienced homelessness and are on a low income.

We are committed to maintaining the highest possible number of bed spaces, and will take appropriate measures to maximise resources in order to provide our essential services into the future. Another factor is the increased competition for grants and the reduction in donations due to the cost of living crisis; however, we will seek to develop partnerships to work with similar organisations to potentially provide a more effective service and increase the level of provision for refugees and destitute asylum seekers. We will also investigate and implement ways to expand our pool of donors.

### Financial review

The net expenditure for the year was £67,422, including net expenditure of £59,201 on unrestricted funds and net expenditure of £8,221 on restricted funds after transfers.

### Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £136,111.

Money should be set aside as a reserve to protect the charity against drops in income or allow it to take advantage of new opportunities. Reserves can be spent on anything within the charity's aims.

The reserves value is reviewed annually.

The upper limit value should not be exceeded without a clear development plan.

The lower limit should not be exceeded without a clear regeneration (funding) or termination programme being in place.

Abigail Housing has set limits for 2023 as follows:

#### Lower limit:

##### Refugee project:

- Staff Costs (3 months' value) - £33,000
- Redundancy allowance for 3 paid staff - £10,000
- Running costs (3 months' value) - £10,000

##### Destitution project:

- 3 months costs to cover all expenses - £23,000
- Redundancy allowance for 2 paid staff - £3,750
- Loss of grant funding - £25,000

Total - £104,750

#### Upper limit:

##### Refugee project:

- Staff Costs (6 months' value) - £66,600
- Redundancy allowance for 3 paid staff - £10,000
- Running costs (6 months' value) - £20,000

##### Destitution project:

- 6 months costs to cover all expenses - £46,000
- Redundancy allowance for 2 paid staff - £7,500
- Loss of grant funding - £50,000

Total - £199,500

# Abigail Housing

## Trustees' report (continued) for the year ended 31 December 2022

### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 18/5/23

Signed:  (Trustee)

Name: DANIEL HOWITT

# Abigail Housing

## Independent examiner's report to the trustees of Abigail Housing

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 7 to 16.

### Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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.

Signed:  .....

Name: Simon Bostrom FCIE

14/09/2023

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Abigail Housing**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Donations and legacies	(2)	43,556	-	43,556	308,358
Charitable activities	(3)	460,074	70,250	530,324	643,478
Bank interest		828	-	828	170
Other		1,121	-	1,121	2,050
<b>Total income</b>		<u>505,579</u>	<u>70,250</u>	<u>575,829</u>	<u>954,056</u>
<b>Expenditure on:</b>					
Charitable activities	(4)	564,780	78,471	643,251	622,785
<b>Total expenditure</b>		<u>564,780</u>	<u>78,471</u>	<u>643,251</u>	<u>622,785</u>
<b>Net income / (expenditure)</b>		<u>(59,201)</u>	<u>(8,221)</u>	<u>(67,422)</u>	<u>331,271</u>
<b>Transfers between funds</b>	(5)	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(34,201)</u>	<u>(33,221)</u>	<u>(67,422)</u>	<u>331,271</u>
<b>Fund balances brought forward</b>		<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>
<b>Fund balances carried forward</b>	(5)	<u>139,272</u>	<u>346,480</u>	<u>485,752</u>	<u>553,174</u>

All incoming resources and resources expended derive from continuing activities.

**Abigail Housing**  
**Balance sheet**  
**as at 31 December 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) 3,161	324,480	327,641	339,136
<b>Total fixed assets</b>	<u>3,161</u>	<u>324,480</u>	<u>327,641</u>	<u>339,136</u>
<b>Current assets</b>				
Debtors and prepayments	(7) 7,966	-	7,966	17,949
Cash at bank and in hand	(8) 133,899	22,000	155,899	202,323
<b>Total current assets</b>	<u>141,865</u>	<u>22,000</u>	<u>163,865</u>	<u>220,272</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 5,754	-	5,754	6,234
<b>Total current liabilities</b>	<u>5,754</u>	<u>-</u>	<u>5,754</u>	<u>6,234</u>
<b>Net current assets / (liabilities)</b>	<u>136,111</u>	<u>22,000</u>	<u>158,111</u>	<u>214,038</u>
<b>Net assets</b>	<u>139,272</u>	<u>346,480</u>	<u>485,752</u>	<u>553,174</u>
<b>Funds</b>				
Unrestricted funds	139,272	-	139,272	173,473
Restricted funds	-	346,480	346,480	379,701
<b>Total funds</b>	<u>139,272</u>	<u>346,480</u>	<u>485,752</u>	<u>553,174</u>

For the year ending 31 December 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/5/23

Signed:  (Trustee)

Name: DANIEL HOWITT

**Abigail Housing**  
**Statement of cash flows**  
**for the year ended 31 December 2022**

	2022 £	2021 £
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<u>(46,409)</u>	<u>91,342</u>
<b>Cash flows from investing activities:</b>		
Bank interest	828	170
Purchase of tangible fixed assets (excluding donated assets)	<u>(843)</u>	<u>(95,809)</u>
<b>Net cash provided by (used in) investing activities</b>	<u>(15)</u>	<u>(95,639)</u>
<b>Cash flows from financing activities:</b>		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
<b>Net cash provided by (used in) financing activities</b>	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	(46,424)	(4,297)
Cash and cash equivalents at the beginning of the reporting period	<u>202,323</u>	<u>206,620</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>155,899</u>	<u>202,323</u>

	2022 £	2021 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds for the reporting period (as per the statement of financial activities)	(67,422)	331,271
Adjustments for:		
Donated assets	-	(250,000)
Depreciation charges	12,338	12,055
Bank interest	(828)	(170)
(Increase) / decrease in debtors	9,983	(3,130)
Increase / (decrease) in creditors	<u>(480)</u>	<u>1,316</u>
<b>Net cash provided by (used in) operating activities</b>	<u>(46,409)</u>	<u>91,342</u>

	2022 £	2021 £
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	2,089	1,589
Notice deposits (less than 30 days)	<u>153,810</u>	<u>200,734</u>
<b>Total cash and cash equivalents</b>	<u>155,899</u>	<u>202,323</u>

# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

Computer equipment: over 3 years

Freehold buildings: over 50 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

# Abigail Housing

## Notes to the accounts continued for the year ended 31 December 2022

2 Donations and legacies	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donated assets	-	-	-	250,000
Legacies	-	-	-	15,000
General grants and donations	40,822	-	40,822	39,076
Gift aid	2,734	-	2,734	4,282
	<u>43,556</u>	<u>-</u>	<u>43,556</u>	<u>308,358</u>

3 Charitable activities income	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Grants for charitable activities				
Green Pastures	-	250	250	-
Henry Smith Charity	-	52,000	52,000	50,550
Lloyds Bank Foundation	27,750	-	27,750	25,000
National Zakat Foundation	-	6,000	6,000	-
Society of the Holy Child Jesus CIO	-	12,000	12,000	-
AB Charitable Trust	-	-	-	20,000
Barrow Cadbury Trust	-	-	-	200
Garfield Weston Foundation	-	-	-	15,000
National Lottery Community Fund	-	-	-	9,992
The Evan Cornish Foundation	-	-	-	9,400
The Leslie Aldridge Trust	-	-	-	103,000
Tesco Bags of Help	-	-	-	1,000
Skipton Refugee Support Group	-	-	-	3,000
Rent and service charges	149,644	-	149,644	109,799
Housing benefit payments	282,680	-	282,680	296,537
	<u>460,074</u>	<u>70,250</u>	<u>530,324</u>	<u>643,478</u>

4 Charitable activities expenditure	Activities undertaken directly £	Support costs £	2022 Total £	2021 Total £
	Charitable activities	588,629	54,622	643,251
	<u>586,873</u>	<u>54,622</u>	<u>643,251</u>	<u>622,785</u>

### Support costs

#### Support cost type

	2022 £	2021 £
Management and finance	34,363	30,933
Office costs	17,095	15,643
Consultancy, legal and professional	1,004	7,422
Governance	2,160	2,160
	<u>54,622</u>	<u>56,158</u>

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2022

Charitable activities expenditure detail	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Salaries and NIC (4a)	145,302	51,348	196,650	181,612
Working from home allowances	1,707	-	1,707	1,732
Payroll costs	697	-	697	800
Freelance / relief workers	156	-	156	-
Staff travel	3,447	112	3,559	2,486
Beneficiaries rent	209,411	3,000	212,411	204,762
Utilities	71,856	3,217	75,073	49,184
Council tax	9,526	-	9,526	11,174
TV licences and wifi	9,813	-	9,813	2,811
Furniture and equipment	25,351	-	25,351	17,151
Cleaning, gardening and maintenance	35,925	1,160	37,085	80,914
Beneficiaries travel	1,163	5,203	6,366	4,549
Office rent and room hire	11,827	1,032	12,859	12,233
Phone and postage	1,678	-	1,678	1,447
Consumables and software	3,134	1,102	4,236	3,410
Insurance	4,772	-	4,772	3,336
Independent examination	2,160	-	2,160	2,160
Volunteer expenses	184	10	194	536
Training and conferences	828	89	917	331
Beneficiaries allowances and food	18,707	5,438	24,145	20,746
Bank charges	505	-	505	559
Advertising and publicity	49	-	49	1,375
Depreciation	5,578	6,760	12,338	12,055
Legal and professional fees	1,004	-	1,004	7,422
	<u>564,780</u>	<u>78,471</u>	<u>643,251</u>	<u>622,785</u>

#### 4a Staff costs and numbers

	2022	2021
	£	£
Gross salaries	178,146	164,310
Social security costs	15,639	14,099
Employment allowance	(5,000)	(4,000)
Pensions	7,865	7,203
	<u>196,650</u>	<u>181,612</u>

The average number of employees during the year was 8.8, being an average of 5.9 full time equivalent (2021: 8.1, 5.8 FTE). There were no employees with emoluments above £60,000.

#### Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	7,865	7,203

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2022

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
NACCOM	704	-	704	-	-
Lloyds Foundation	32,380	-	7,380	(25,000)	-
Evan Cornish	7,050	-	7,050	-	-
NLCF	8,327	-	8,327	-	-
Leslie Aldridge Trust	86,240	-	1,760	-	84,480
Green Pastures	-	250	250	-	-
Henry Smith	-	52,000	39,000	-	13,000
National Zakat Foundation	-	6,000	6,000	-	-
Society of Holy Child Jesus	-	12,000	3,000	-	9,000
Donated Property	245,000	-	5,000	-	240,000
	<u>379,701</u>	<u>70,250</u>	<u>78,471</u>	<u>(25,000)</u>	<u>346,480</u>

Fund name	Purpose of restriction
NACCOM	Covid relief funding.
Lloyds Foundation	Towards staff costs, travel, marketing, equipment and Covid relief costs. The transfer relates to the unrestricted element of the balance brought forward last year.
Evan Cornish	Towards the Bradford resident food bank service.
NLCF	Towards the Bradford project weekly drop in.
Leslie Aldridge Trust	Towards the purchase and refurbishment of a property for the Bradford destitution project. The balance on the fund is the net book value of the property.
Green Pastures	Towards the Bradford project.
Henry Smith	Towards the destitution project staff costs.
National Zakat Foundation	Towards the Bradford project.
Society of Holy Child Jesus	Towards the Bradford project.
Donated Property	Freehold property donated for use in the Bradford destitution project. The balance on the fund is the net book value of the property.

6 Tangible assets	Freehold property £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2022	338,000	15,881	353,881
Additions	-	843	843
At 31 December 2022	<u>338,000</u>	<u>16,724</u>	<u>354,724</u>
<b>Depreciation</b>			
At 1 January 2022	6,760	7,985	14,745
Charge for year	6,760	5,578	12,338
At 31 December 2022	<u>13,520</u>	<u>13,563</u>	<u>27,083</u>
<b>Net book value</b>			
At 31 December 2022	<u>324,480</u>	<u>3,161</u>	<u>327,641</u>
At 31 December 2021	<u>331,240</u>	<u>7,896</u>	<u>339,136</u>

# Abigail Housing

## Notes to the accounts continued

### for the year ended 31 December 2022

	2022	2021
<b>7 Debtors and prepayments</b>		
	£	£
Prepayments	2,285	2,718
Accrued income	5,681	15,231
	<u>7,966</u>	<u>17,949</u>
<b>8 Cash at bank and in hand</b>		
	£	£
Cash at bank	153,810	200,734
Cash in hand	2,089	1,589
	<u>155,899</u>	<u>202,323</u>
<b>9 Creditors and accruals</b>		
	£	£
Accruals	3,212	2,924
Other creditors	2,542	3,310
	<u>5,754</u>	<u>6,234</u>

#### Related party transactions

##### Trustee expenses

No trustee received any expenses during this year or the previous year.

##### Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

##### Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £78,720 (previous year: £74,789).

#### Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	2,736	2,736
In the second to fifth years inclusive	684	3,420
Over five years from the balance sheet date	-	-
	<u>3,420</u>	<u>6,156</u>

# Abigail Housing

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
Donations and legacies	43,556	58,358	-	250,000	43,556	308,358
Charitable activities	460,074	426,336	70,250	217,142	530,324	643,478
Bank interest	828	170	-	-	828	170
Other	1,121	2,050	-	-	1,121	2,050
<b>Total income</b>	<b>505,579</b>	<b>486,914</b>	<b>70,250</b>	<b>467,142</b>	<b>575,829</b>	<b>954,056</b>
<b>Expenditure</b>						
Charitable activities	564,780	501,765	78,471	121,020	643,251	622,785
<b>Total expenditure</b>	<b>564,780</b>	<b>501,765</b>	<b>78,471</b>	<b>121,020</b>	<b>643,251</b>	<b>622,785</b>
<b>Net income / (expenditure)</b>	<b>(59,201)</b>	<b>(14,851)</b>	<b>(8,221)</b>	<b>346,122</b>	<b>(67,422)</b>	<b>331,271</b>
<b>Transfers between funds</b>	<b>25,000</b>	<b>7,809</b>	<b>(25,000)</b>	<b>(7,809)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(34,201)</b>	<b>(7,042)</b>	<b>(33,221)</b>	<b>338,313</b>	<b>(67,422)</b>	<b>331,271</b>
<b>Fund balances brought forward</b>	<b>173,473</b>	<b>180,515</b>	<b>379,701</b>	<b>41,388</b>	<b>553,174</b>	<b>221,903</b>
<b>Fund balances carried forward</b>	<b>139,272</b>	<b>173,473</b>	<b>346,480</b>	<b>379,701</b>	<b>485,752</b>	<b>553,174</b>

**ABIGAIL HOUSING**

England & Wales - Charity number 1120729

---

# Accounts

---

## **Abigail Housing**

Charity number 1120729

A company limited by guarantee number 06202999

### **Annual Report and Financial Statements**

**for the year ended 31 December 2021**



**Shelter for those fleeing persecution abroad**



West Yorkshire Community Accounting Service

# **Ablgall Housing**

## **Annual Report and Financial Statements for the year ended 31 December 2021**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the accounts	10 to 17

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Abigail Housing

## Trustees' report for the year ended 31 December 2021

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Ruth Cooke	Chair	
Tom Hall		
Jasmine Woolley		Resigned April 2021
Daniel Howitt		
Jo Gibson		
Teresa Jackson		Resigned April 2022
Karim Aref		Appointed January 2021
Adam Clark		Appointed April 2022
Joan Smith		Appointed March 2021 resigned June 2021
<b>Charity number</b>	1120729	Registered in England and Wales
<b>Company number</b>	06202999	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Woodhouse Community Centre	Unity Trust plc	Nationwide Building Society
Woodhouse Street	4 Brindley Place	36 - 38 Albion St
Leeds	Birmingham B1 2JB	Leeds LS1 6HX
LS6 2NY		

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 4 April 2007. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

A bi-monthly trustee meeting is held. This is also supported by a number of sub-groups covering each project which also meet bi-monthly. Other sub-groups covering areas such as fundraising, marketing and volunteering which meet as and when necessary. All sub-groups also report to the board. The day-to-day running of projects is delegated to staff who report to the board. The Co-CEO's receive regular supervision and support from a suitably experienced trustee. Other staff are supervised by line managers.

### Method of recruitment and appointment of 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. New trustees are supported through an induction period which includes where necessary the provision of training provided by external organisations on the roles and responsibilities of trustees.

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Objectives and activities**

#### **The charity's objects**

To relieve financial hardship amongst those seeking asylum, those granted refugee status and their dependants who are destitute and living temporarily or permanently in the Yorkshire and Humber region, in particular but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.

Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and their dependants who are destitute in such ways as the trustees shall determine.

#### **The charity's main activities**

We are members of the No Accommodation Network (NACCOM), the national umbrella organisation for refugee and asylum seeker housing charities. This network provides us with support and the opportunity to foster partnerships, benchmark our activities against similar services, training, share information and good practice. We were able to give advice to a number of charities starting or developing housing services for refugees and asylum seekers over 2021. We also participate in relevant partnerships and fora across the Leeds and Bradford districts.

The charity's main activity is the provision of housing to people made homeless at the end of the asylum process. This includes those who have been refused but cannot reasonably return to their country of origin and those given refugee status who have to leave their National Asylum Support Service (NASS) housing.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit. The beneficiaries are specifically those made homeless at the end of the asylum process. This includes new refugees and others who are still seeking asylum. The benefit provided is housing and housing support.

#### **Achievements and performance**

The people housed by Abigail Housing, whether refugees or asylum seekers face homelessness and destitution. We have continued to successfully meet the charities aims and objectives by the provision of our services in Leeds and Bradford.

In Leeds, our refugee housing project offers 71 spaces for adults at any one time. In 2021 we housed 94 people, supporting them to move to longer term solutions, including social housing tenancies as soon as possible. During the year one house was returned to the landlord and we took on 2 new houses. We are planning to take on at least one further house in 2022.

In Bradford we offer 19 spaces for adults at any one time to people seeking asylum in the UK who have no income and are homeless. In 2021 we housed 27 people. As well as housing we also provide a small weekly cash allowance, help with fares and a food parcel. This work is supported by applications to a number of charitable trusts. In addition to this provision, we now have one house in Bradford which is currently let to a refugee family.

Across Leeds & Bradford in 2021 we also had 9 children living with their parents in the small amount of family accommodation we manage.

We continue to provide all our residents with additional support this has included trips and social events, arts and support with improving English language.

During 2021 our 2 existing managers were appointed to the role of Co-CEO's to oversee the strategic development of the charity. We received additional grant funding to support this.

## **Abigail Housing**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Financial review**

The net income for the year was £331,271, including net expenditure of £7,042 on unrestricted funds and net income of £338,313 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £165,577.

The purpose of the policy is to protect the charity against drops in income or allow it to take advantage of new opportunities and is reviewed annually.

#### **Lower limit:**

##### **Refugee project:**

Staff Costs (3 months' value) - £28,300  
Redundancy allowance for 3 paid staff - £10,000  
Running costs (3 months' value) - £21,000

##### **Destitution project:**

3 months costs to cover all expenses - £16,900  
Redundancy allowance for 2 paid staff - £3,750  
Loss of grant funding - £40,000

Total - £119,950

#### **Upper limit:**

##### **Refugee project:**

Staff Costs (6 months' value) - £56,600  
Redundancy allowance for 3 paid staff - £10,000  
Running costs (6 months' value) - £42,000

##### **Destitution project:**

6 months costs to cover all expenses - £33,750  
Redundancy allowance for 2 paid staff - £7,500  
Loss of grant funding - £80,000

Total - £229,850

#### **Plans for future periods**

Trustees are working with our Co-CEO's and other stakeholders (including staff, service users & volunteers) to over 2022 develop a 5 year strategic plan for the charity. This will include:

- Reviewing existing service provision
- Investigating opportunities to expand provision of services – Including new services in other areas of West Yorkshire, purchasing further properties.
- Ongoing improvement to the housing we manage
- Strengthening service user involvement in the charity
- Developing fundraising
- Reviewing publicity and marketing

## Abigall Housing

### Trustees' report (continued) for the year ended 31 December 2021

#### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 12<sup>th</sup> May 2022

Signed:  (Trustee)

Name: DANIEL HOWITT

# **Abigail Housing**

## **Independent examiner's report to the trustees of Abigail Housing**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 7 to 17.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable 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 ('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 the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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.

Signed:  .....

Name: Simon Bostrom FCIE

13 May 2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Abigail Housing**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Donations and legacies	(2)	58,358	250,000	308,358	52,503
Charitable activities	(3)	426,336	217,142	643,478	528,940
Bank interest		170	-	170	40
Other income		2,050	-	2,050	-
<b>Total income</b>		<u>486,914</u>	<u>467,142</u>	<u>954,056</u>	<u>581,483</u>
<b>Expenditure on:</b>					
Charitable activities	(4)	501,765	121,020	622,785	476,984
<b>Total expenditure</b>		<u>501,765</u>	<u>121,020</u>	<u>622,785</u>	<u>476,984</u>
<b>Net income / (expenditure)</b>		<u>(14,851)</u>	<u>346,122</u>	<u>331,271</u>	<u>104,499</u>
<b>Transfers between funds</b>	(5)	<u>7,809</u>	<u>(7,809)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(7,042)</u>	<u>338,313</u>	<u>331,271</u>	<u>104,499</u>
<b>Fund balances brought forward</b>		<u>180,515</u>	<u>41,388</u>	<u>221,903</u>	<u>117,404</u>
<b>Fund balances carried forward</b>	(5)	<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>

All incoming resources and resources expended derive from continuing activities.

**Abigail Housing**  
**Balance sheet**  
**as at 31 December 2021**

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) 7,896	331,240	339,136	5,382
<b>Total fixed assets</b>	<u>7,896</u>	<u>331,240</u>	<u>339,136</u>	<u>5,382</u>
<b>Current assets</b>				
Debtors and prepayments	(7) 17,949	-	17,949	14,819
Cash at bank and in hand	(8) 153,862	48,461	202,323	206,620
<b>Total current assets</b>	<u>171,811</u>	<u>48,461</u>	<u>220,272</u>	<u>221,439</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 6,234	-	6,234	4,918
<b>Total current liabilities</b>	<u>6,234</u>	<u>-</u>	<u>6,234</u>	<u>4,918</u>
<b>Net current assets / (liabilities)</b>	<u>165,577</u>	<u>48,461</u>	<u>214,038</u>	<u>216,521</u>
<b>Net assets</b>	<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>
<b>Funds</b>				
Unrestricted funds	173,473	-	173,473	180,515
Restricted funds	-	379,701	379,701	41,388
<b>Total funds</b>	<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>

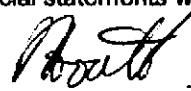
For the year ending 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on .....

12<sup>th</sup> May 2022

Signed:  (Trustee)

Name: DANIEL HOWITT

**Abigail Housing**  
**Statement of cash flows**  
**for the year ended 31 December 2021**

	2021 £	2020 £
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<u>91,342</u>	<u>101,007</u>
<b>Cash flows from investing activities:</b>		
Bank Interest	170	40
Purchase of tangible fixed assets (excluding donated assets)	<u>(95,809)</u>	<u>(8,072)</u>
<b>Net cash provided by (used in) investing activities</b>	<u>(95,639)</u>	<u>(8,032)</u>
<b>Cash flows from financing activities:</b>		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
<b>Net cash provided by (used in) financing activities</b>	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	(4,297)	92,975
Cash and cash equivalents at the beginning of the reporting period	<u>206,620</u>	<u>113,645</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>202,323</u>	<u>206,620</u>

	2021 £	2020 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds for the reporting period (as per the statement of financial activities)	331,271	104,499
Adjustments for:		
Donated assets	(250,000)	
Depreciation charges	12,055	2,690
Bank interest	(170)	(40)
(Increase) / decrease in debtors	(3,130)	(7,048)
Increase / (decrease) in creditors	<u>1,316</u>	<u>906</u>
<b>Net cash provided by (used in) operating activities</b>	<u>91,342</u>	<u>101,007</u>

	2021 £	2020 £
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	1,589	2,345
Notice deposits (less than 30 days)	<u>200,734</u>	<u>204,275</u>
<b>Total cash and cash equivalents</b>	<u>202,323</u>	<u>206,620</u>

# **Abligall Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

Computer equipment: over 3 years

Freehold buildings: over 50 years

**Abigall Housing**  
**Notes to the accounts**  
**for the year ended 31 December 2021**

**1 Accounting policies continued**

**Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Abgall Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>2 Donations and legacies</b>	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donated assets	-	250,000	250,000	-
Legacies	15,000	-	15,000	-
Other grants and donations	39,076	-	39,076	47,933
Gift aid	4,282	-	4,282	4,570
	<u>58,358</u>	<u>250,000</u>	<u>308,358</u>	<u>52,503</u>

<b>3 Charitable activities income</b>	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants for charitable activities				
AB Charitable Trust	20,000	-	20,000	40,000
Barrow Cadbury Trust	-	200	200	23,400
Garfield Weston Foundation	-	15,000	15,000	-
Henry Smith Chartry	-	50,550	50,550	24,900
Lloyds Bank Foundation	-	25,000	25,000	29,943
National Lottery Community Fund	-	9,992	9,992	-
Refugee Action	-	-	-	-
The Evan Comish Foundation	-	9,400	9,400	-
The Leslie Aldridge Trust	-	103,000	103,000	-
Tesco Bags of Help	-	1,000	1,000	-
Holy Family Sisters	-	-	-	6,000
NACCOM	-	-	-	10,000
Skipton Refugee Support Group	-	3,000	3,000	1,500
Society of the Holy Child Jesus CIO	-	-	-	24,333
Rent and service charges	109,799	-	109,799	88,635
Housing benefit payments	296,537	-	296,537	280,229
	<u>426,336</u>	<u>217,142</u>	<u>643,478</u>	<u>528,940</u>

<b>4 Charitable activities expenditure</b>	2021	2021	2021	2020
	Activities undertaken	Support	Total	Total
	directly	costs	funds	funds
	£	£	£	£
Charitable activities	566,627	56,158	622,785	476,984
	<u>566,627</u>	<u>56,158</u>	<u>622,785</u>	<u>476,984</u>

<b>Support costs</b>	2021	2020
	Total	Total
	funds	funds
	£	£
Management and finance	30,933	31,286
Office costs	15,643	12,136
Consultancy, legal and professional	7,422	1,245
Governance	2,160	1,320
	<u>56,158</u>	<u>45,987</u>

**Abigail Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

4 Charitable activities expenditure continued	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Salaries and NIC (4a)	125,184	56,428	181,612	142,292
Working from home allowances	1,732	-	1,732	-
Payroll costs	800	-	800	844
Freelance / relief workers	-	-	-	100
Staff travel	2,350	136	2,486	2,320
Beneficiaries rent	201,762	3,000	204,762	185,092
Utilities	49,184	-	49,184	33,930
Council tax	11,174	-	11,174	10,267
TV licences and wifi	2,811	-	2,811	7,057
Furniture and equipment	15,891	1,260	17,151	19,102
Cleaning, gardening and maintenance	39,334	41,580	80,914	35,063
Beneficiaries travel	4,549	-	4,549	1,714
Office rent and room hire	9,448	2,785	12,233	10,648
Phone and postage	1,447	-	1,447	1,264
Consumables and software	1,600	1,810	3,410	1,639
Insurance	3,336	-	3,336	1,482
Independent examination	2,160	-	2,160	1,320
Volunteer expenses	531	5	536	370
Training and conferences	242	89	331	252
Beneficiaries allowances and food	13,579	7,167	20,746	17,213
Bank charges	559	-	559	562
Advertising and publicity	1,375	-	1,375	518
Depreciation	5,295	6,760	12,055	2,690
Legal and professional fees	7,422	-	7,422	1,245
	<u>501,765</u>	<u>121,020</u>	<u>622,785</u>	<u>476,984</u>

4a Staff costs and numbers	2021	2020
	£	£
Gross salaries	164,310	130,990
Social security costs	14,099	10,244
Employment allowance	(4,000)	(4,000)
Pensions	7,203	5,058
	<u>181,612</u>	<u>142,292</u>

The average number employees during the year was 8.1, being an average of 5.8 full time equivalent (2020: 8, 4.6 FTE). There were no employees with emoluments above £80,000.

Defined contribution pension scheme	2021	2020
	£	£
Costs of the scheme to the charity for the year	7,203	5,058
Amount of any contributions prepaid at the year end	-	-

## Ablgall Housing

### Notes to the accounts continued

for the year ended 31 December 2021

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Henry Smith	-	50,550	50,550	-	-
NACCOM	10,000	-	5,706	(3,590)	704
Skipton Refugee Support	-	3,000	3,000	-	-
Barrow Cadbury	11,700	200	9,698	(2,202)	-
Lloyds Foundation	13,605	25,000	4,208	(2,017)	32,380
Society of the Holy Child	6,083	-	6,083	-	-
Garfield Weston	-	15,000	15,000	-	-
Evan Cornish	-	9,400	2,350	-	7,050
Tesco bags of help	-	1,000	1,000	-	-
NLCF	-	9,992	1,665	-	8,327
Leslie Aldridge Trust	-	103,000	16,760	-	86,240
Donated property	-	250,000	5,000	-	245,000
	<u>41,388</u>	<u>467,142</u>	<u>121,020</u>	<u>(7,809)</u>	<u>379,701</u>

#### Fund name

#### Purpose of restriction

Henry Smith	Towards the destitution project staff costs.
NACCOM	Covid relief funding. The transfer relates to fixed asset purchases.
Skipton Refugee Support	For the Bradford destitution project.
Barrow Cadbury	Covid relief funding. The transfer relates to fixed asset purchases.
Lloyds Foundation	Towards staff costs, travel, marketing, equipment and Covid relief costs. The transfer relates to fixed asset purchases.
Society of the Holy Child	Towards core delivery - allowances, bus fares, food parcels etc.
Garfield Weston	Towards renovation and upgrade costs for one of the new properties.
Evan Cornish	Towards the Bradford resident food bank service.
Tesco bags of help	Towards the purchase of unlocked mobile phones for residents of the Bradford destitution project.
NLCF	Towards the Bradford project weekly drop in.
Leslie Aldridge Trust	Towards the purchase and refurbishment of a property for the Bradford destitution project. The balance on the fund is the net book value of the property.
Donated property	Freehold property donated for use in the Bradford destitution project. The balance on the fund is the net book value of the property.

**Abgall Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>6 Tangible assets</b>	Freehold property	Computer equipment	Total
	£	£	£
<u>Cost</u>			
At 1 January 2021	-	8,072	8,072
Additions	338,000	7,809	345,809
At 31 December 2021	<u>338,000</u>	<u>15,881</u>	<u>353,881</u>
<u>Depreciation</u>			
At 1 January 2021	-	2,690	2,690
Charge for year	6,760	5,295	12,055
At 31 December 2021	<u>6,760</u>	<u>7,985</u>	<u>14,745</u>
<u>Net book value</u>			
At 31 December 2021	<u>331,240</u>	<u>7,896</u>	<u>339,136</u>
At 31 December 2020	<u>-</u>	<u>5,382</u>	<u>5,382</u>
<b>7 Debtors and prepayments</b>		2021	2020
		£	£
Trade debtors		-	1,920
Prepayments		2,718	2,023
Accrued income		15,231	10,876
		<u>17,949</u>	<u>14,819</u>
<b>8 Cash at bank and in hand</b>		2021	2020
		£	£
Cash at bank		200,734	204,275
Cash in hand		1,589	2,345
		<u>202,323</u>	<u>206,620</u>
<b>9 Creditors and accruals</b>		2021	2020
		£	£
Accruals		2,924	1,537
Other creditors		3,310	3,381
		<u>6,234</u>	<u>4,918</u>

**Abigail Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees, Housing Manager and Destitution Project Manager. The total employee benefits received were £74,789 (previous year: £64,818).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

**11 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2021	2020
	£	£
Within one year	2,736	6,672
In the second to fifth years inclusive	3,420	6,007
Over five years from the balance sheet date	-	-
	<u>6,156</u>	<u>12,679</u>

## **Abigail Housing**

### **Statement of Financial Activities Including comparatives for all funds (Including summary income and expenditure account) for the year ended 31 December 2021**

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Donations and legacies	58,358	36,895	250,000	15,608	308,358	52,503
Charitable activities	426,336	408,864	217,142	120,076	643,478	528,940
Bank interest	170	40	-	-	170	40
Other income	2,050	-	-	-	2,050	-
<b>Total income</b>	<b>486,914</b>	<b>445,799</b>	<b>467,142</b>	<b>135,684</b>	<b>954,056</b>	<b>581,483</b>
<b>Expenditure</b>						
Charitable activities	501,765	382,800	121,020	94,184	622,785	476,984
<b>Total expenditure</b>	<b>501,765</b>	<b>382,800</b>	<b>121,020</b>	<b>94,184</b>	<b>622,785</b>	<b>476,984</b>
<b>Net income / (expenditure)</b>	<b>(14,851)</b>	<b>62,999</b>	<b>346,122</b>	<b>41,500</b>	<b>331,271</b>	<b>104,499</b>
<b>Transfers between funds</b>	<b>7,809</b>	<b>7,295</b>	<b>(7,809)</b>	<b>(7,295)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(7,042)</b>	<b>70,294</b>	<b>338,313</b>	<b>34,205</b>	<b>331,271</b>	<b>104,499</b>
<b>Fund balances brought forward</b>	<b>180,515</b>	<b>110,221</b>	<b>41,388</b>	<b>7,183</b>	<b>221,903</b>	<b>117,404</b>
<b>Fund balances carried forward</b>	<b>173,473</b>	<b>180,515</b>	<b>379,701</b>	<b>41,388</b>	<b>553,174</b>	<b>221,903</b>

**ABIGAIL HOUSING**

England & Wales - Charity number 1120729

---

# Accounts

---

## **Abigail Housing**

Charity number 1120729

A company limited by guarantee number 06202999

### **Annual Report and Financial Statements**

**for the year ended 31 December 2021**



**Shelter for those fleeing persecution abroad**



West Yorkshire Community Accounting Service

# **Ablgall Housing**

## **Annual Report and Financial Statements for the year ended 31 December 2021**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the accounts	10 to 17

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Abigail Housing

## Trustees' report for the year ended 31 December 2021

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Ruth Cooke	Chair	
Tom Hall		
Jasmine Woolley		Resigned April 2021
Daniel Howitt		
Jo Gibson		
Teresa Jackson		Resigned April 2022
Karim Aref		Appointed January 2021
Adam Clark		Appointed April 2022
Joan Smith		Appointed March 2021 resigned June 2021
<b>Charity number</b>	1120729	Registered in England and Wales
<b>Company number</b>	06202999	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Woodhouse Community Centre	Unity Trust plc	Nationwide Building Society
Woodhouse Street	4 Brindley Place	36 - 38 Albion St
Leeds	Birmingham B1 2JB	Leeds LS1 6HX
LS6 2NY		

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 4 April 2007. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

A bi-monthly trustee meeting is held. This is also supported by a number of sub-groups covering each project which also meet bi-monthly. Other sub-groups covering areas such as fundraising, marketing and volunteering which meet as and when necessary. All sub-groups also report to the board. The day-to-day running of projects is delegated to staff who report to the board. The Co-CEO's receive regular supervision and support from a suitably experienced trustee. Other staff are supervised by line managers.

### Method of recruitment and appointment of 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. New trustees are supported through an induction period which includes where necessary the provision of training provided by external organisations on the roles and responsibilities of trustees.

# **Abigail Housing**

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Objectives and activities**

#### **The charity's objects**

To relieve financial hardship amongst those seeking asylum, those granted refugee status and their dependants who are destitute and living temporarily or permanently in the Yorkshire and Humber region, in particular but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.

Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and their dependants who are destitute in such ways as the trustees shall determine.

#### **The charity's main activities**

We are members of the No Accommodation Network (NACCOM), the national umbrella organisation for refugee and asylum seeker housing charities. This network provides us with support and the opportunity to foster partnerships, benchmark our activities against similar services, training, share information and good practice. We were able to give advice to a number of charities starting or developing housing services for refugees and asylum seekers over 2021. We also participate in relevant partnerships and fora across the Leeds and Bradford districts.

The charity's main activity is the provision of housing to people made homeless at the end of the asylum process. This includes those who have been refused but cannot reasonably return to their country of origin and those given refugee status who have to leave their National Asylum Support Service (NASS) housing.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit. The beneficiaries are specifically those made homeless at the end of the asylum process. This includes new refugees and others who are still seeking asylum. The benefit provided is housing and housing support.

#### **Achievements and performance**

The people housed by Abigail Housing, whether refugees or asylum seekers face homelessness and destitution. We have continued to successfully meet the charities aims and objectives by the provision of our services in Leeds and Bradford.

In Leeds, our refugee housing project offers 71 spaces for adults at any one time. In 2021 we housed 94 people, supporting them to move to longer term solutions, including social housing tenancies as soon as possible. During the year one house was returned to the landlord and we took on 2 new houses. We are planning to take on at least one further house in 2022.

In Bradford we offer 19 spaces for adults at any one time to people seeking asylum in the UK who have no income and are homeless. In 2021 we housed 27 people. As well as housing we also provide a small weekly cash allowance, help with fares and a food parcel. This work is supported by applications to a number of charitable trusts. In addition to this provision, we now have one house in Bradford which is currently let to a refugee family.

Across Leeds & Bradford in 2021 we also had 9 children living with their parents in the small amount of family accommodation we manage.

We continue to provide all our residents with additional support this has included trips and social events, arts and support with improving English language.

During 2021 our 2 existing managers were appointed to the role of Co-CEO's to oversee the strategic development of the charity. We received additional grant funding to support this.

## **Abigail Housing**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Financial review**

The net income for the year was £331,271, including net expenditure of £7,042 on unrestricted funds and net income of £338,313 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £165,577.

The purpose of the policy is to protect the charity against drops in income or allow it to take advantage of new opportunities and is reviewed annually.

#### **Lower limit:**

##### **Refugee project:**

Staff Costs (3 months' value) - £28,300  
Redundancy allowance for 3 paid staff - £10,000  
Running costs (3 months' value) - £21,000

##### **Destitution project:**

3 months costs to cover all expenses - £16,900  
Redundancy allowance for 2 paid staff - £3,750  
Loss of grant funding - £40,000

Total - £119,950

#### **Upper limit:**

##### **Refugee project:**

Staff Costs (6 months' value) - £56,600  
Redundancy allowance for 3 paid staff - £10,000  
Running costs (6 months' value) - £42,000

##### **Destitution project:**

6 months costs to cover all expenses - £33,750  
Redundancy allowance for 2 paid staff - £7,500  
Loss of grant funding - £80,000

Total - £229,850

#### **Plans for future periods**

Trustees are working with our Co-CEO's and other stakeholders (including staff, service users & volunteers) to over 2022 develop a 5 year strategic plan for the charity. This will include:

- Reviewing existing service provision
- Investigating opportunities to expand provision of services – Including new services in other areas of West Yorkshire, purchasing further properties.
- Ongoing improvement to the housing we manage
- Strengthening service user involvement in the charity
- Developing fundraising
- Reviewing publicity and marketing

## Abigall Housing

### Trustees' report (continued) for the year ended 31 December 2021

#### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 12<sup>th</sup> May 2022

Signed:  (Trustee)

Name: DANIEL HOWITT

# **Abigail Housing**

## **Independent examiner's report to the trustees of Abigail Housing**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 7 to 17.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable 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 ('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 the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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.

Signed:  .....

Name: Simon Bostrom FCIE

13 May 2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Abigail Housing**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Donations and legacies	(2)	58,358	250,000	308,358	52,503
Charitable activities	(3)	426,336	217,142	643,478	528,940
Bank interest		170	-	170	40
Other income		2,050	-	2,050	-
<b>Total income</b>		<u>486,914</u>	<u>467,142</u>	<u>954,056</u>	<u>581,483</u>
<b>Expenditure on:</b>					
Charitable activities	(4)	501,765	121,020	622,785	476,984
<b>Total expenditure</b>		<u>501,765</u>	<u>121,020</u>	<u>622,785</u>	<u>476,984</u>
<b>Net income / (expenditure)</b>		<u>(14,851)</u>	<u>346,122</u>	<u>331,271</u>	<u>104,499</u>
<b>Transfers between funds</b>	(5)	<u>7,809</u>	<u>(7,809)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(7,042)</u>	<u>338,313</u>	<u>331,271</u>	<u>104,499</u>
<b>Fund balances brought forward</b>		<u>180,515</u>	<u>41,388</u>	<u>221,903</u>	<u>117,404</u>
<b>Fund balances carried forward</b>	(5)	<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>

All incoming resources and resources expended derive from continuing activities.

**Abigail Housing**  
**Balance sheet**  
**as at 31 December 2021**

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) 7,896	331,240	339,136	5,382
<b>Total fixed assets</b>	<u>7,896</u>	<u>331,240</u>	<u>339,136</u>	<u>5,382</u>
<b>Current assets</b>				
Debtors and prepayments	(7) 17,949	-	17,949	14,819
Cash at bank and in hand	(8) 153,862	48,461	202,323	206,620
<b>Total current assets</b>	<u>171,811</u>	<u>48,461</u>	<u>220,272</u>	<u>221,439</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 6,234	-	6,234	4,918
<b>Total current liabilities</b>	<u>6,234</u>	<u>-</u>	<u>6,234</u>	<u>4,918</u>
<b>Net current assets / (liabilities)</b>	<u>165,577</u>	<u>48,461</u>	<u>214,038</u>	<u>216,521</u>
<b>Net assets</b>	<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>
<b>Funds</b>				
Unrestricted funds	173,473	-	173,473	180,515
Restricted funds	-	379,701	379,701	41,388
<b>Total funds</b>	<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>

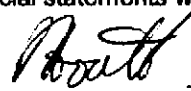
For the year ending 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on .....

12<sup>th</sup> May 2022

Signed:  (Trustee)

Name: DANIEL HOWITT

**Abigail Housing**  
**Statement of cash flows**  
**for the year ended 31 December 2021**

	2021 £	2020 £
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<u>91,342</u>	<u>101,007</u>
<b>Cash flows from investing activities:</b>		
Bank Interest	170	40
Purchase of tangible fixed assets (excluding donated assets)	<u>(95,809)</u>	<u>(8,072)</u>
<b>Net cash provided by (used in) investing activities</b>	<u>(95,639)</u>	<u>(8,032)</u>
<b>Cash flows from financing activities:</b>		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
<b>Net cash provided by (used in) financing activities</b>	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	(4,297)	92,975
Cash and cash equivalents at the beginning of the reporting period	<u>206,620</u>	<u>113,645</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>202,323</u>	<u>206,620</u>

	2021 £	2020 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds for the reporting period (as per the statement of financial activities)	331,271	104,499
Adjustments for:		
Donated assets	(250,000)	
Depreciation charges	12,055	2,690
Bank interest	(170)	(40)
(Increase) / decrease in debtors	(3,130)	(7,048)
Increase / (decrease) in creditors	<u>1,316</u>	<u>906</u>
<b>Net cash provided by (used in) operating activities</b>	<u>91,342</u>	<u>101,007</u>

	2021 £	2020 £
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	1,589	2,345
Notice deposits (less than 30 days)	<u>200,734</u>	<u>204,275</u>
<b>Total cash and cash equivalents</b>	<u>202,323</u>	<u>206,620</u>

# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

Computer equipment: over 3 years

Freehold buildings: over 50 years

**Abigail Housing**  
**Notes to the accounts**  
**for the year ended 31 December 2021**

**1 Accounting policies continued**

**Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Abgall Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>2 Donations and legacies</b>	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donated assets	-	250,000	250,000	-
Legacies	15,000	-	15,000	-
Other grants and donations	39,076	-	39,076	47,933
Gift aid	4,282	-	4,282	4,570
	<u>58,358</u>	<u>250,000</u>	<u>308,358</u>	<u>52,503</u>

<b>3 Charitable activities income</b>	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants for charitable activities				
AB Charitable Trust	20,000	-	20,000	40,000
Barrow Cadbury Trust	-	200	200	23,400
Garfield Weston Foundation	-	15,000	15,000	-
Henry Smith Chartry	-	50,550	50,550	24,900
Lloyds Bank Foundation	-	25,000	25,000	29,943
National Lottery Community Fund	-	9,992	9,992	-
Refugee Action	-	-	-	-
The Evan Comish Foundation	-	9,400	9,400	-
The Leslie Aldridge Trust	-	103,000	103,000	-
Tesco Bags of Help	-	1,000	1,000	-
Holy Family Sisters	-	-	-	6,000
NACCOM	-	-	-	10,000
Skipton Refugee Support Group	-	3,000	3,000	1,500
Society of the Holy Child Jesus CIO	-	-	-	24,333
Rent and service charges	109,799	-	109,799	88,635
Housing benefit payments	296,537	-	296,537	280,229
	<u>426,336</u>	<u>217,142</u>	<u>643,478</u>	<u>528,940</u>

<b>4 Charitable activities expenditure</b>	2021	2021	2021	2020
	Activities undertaken	Support	Total	Total
	directly	costs	funds	funds
	£	£	£	£
Charitable activities	566,627	56,158	622,785	476,984
	<u>566,627</u>	<u>56,158</u>	<u>622,785</u>	<u>476,984</u>

<b>Support costs</b>	2021	2020
	Total	Total
	funds	funds
	£	£
Management and finance	30,933	31,286
Office costs	15,643	12,136
Consultancy, legal and professional	7,422	1,245
Governance	2,160	1,320
	<u>56,158</u>	<u>45,987</u>

**Abigail Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

4 Charitable activities expenditure continued	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Salaries and NIC (4a)	125,184	56,428	181,612	142,292
Working from home allowances	1,732	-	1,732	-
Payroll costs	800	-	800	844
Freelance / relief workers	-	-	-	100
Staff travel	2,350	136	2,486	2,320
Beneficiaries rent	201,762	3,000	204,762	185,092
Utilities	49,184	-	49,184	33,930
Council tax	11,174	-	11,174	10,267
TV licences and wifi	2,811	-	2,811	7,057
Furniture and equipment	15,891	1,260	17,151	19,102
Cleaning, gardening and maintenance	39,334	41,580	80,914	35,063
Beneficiaries travel	4,549	-	4,549	1,714
Office rent and room hire	9,448	2,785	12,233	10,648
Phone and postage	1,447	-	1,447	1,264
Consumables and software	1,600	1,810	3,410	1,639
Insurance	3,336	-	3,336	1,482
Independent examination	2,160	-	2,160	1,320
Volunteer expenses	531	5	536	370
Training and conferences	242	89	331	252
Beneficiaries allowances and food	13,579	7,167	20,746	17,213
Bank charges	559	-	559	562
Advertising and publicity	1,375	-	1,375	518
Depreciation	5,295	6,760	12,055	2,690
Legal and professional fees	7,422	-	7,422	1,245
	<u>501,765</u>	<u>121,020</u>	<u>622,785</u>	<u>476,984</u>

4a Staff costs and numbers	2021	2020
	£	£
Gross salaries	164,310	130,990
Social security costs	14,099	10,244
Employment allowance	(4,000)	(4,000)
Pensions	7,203	5,058
	<u>181,612</u>	<u>142,292</u>

The average number employees during the year was 8.1, being an average of 5.8 full time equivalent (2020: 8, 4.6 FTE). There were no employees with emoluments above £80,000.

Defined contribution pension scheme	2021	2020
	£	£
Costs of the scheme to the charity for the year	7,203	5,058
Amount of any contributions prepaid at the year end	-	-

## Ablgall Housing

### Notes to the accounts continued

#### for the year ended 31 December 2021

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Henry Smith	-	50,550	50,550	-	-
NACCOM	10,000	-	5,706	(3,590)	704
Skipton Refugee Support	-	3,000	3,000	-	-
Barrow Cadbury	11,700	200	9,698	(2,202)	-
Lloyds Foundation	13,605	25,000	4,208	(2,017)	32,380
Society of the Holy Child	6,083	-	6,083	-	-
Garfield Weston	-	15,000	15,000	-	-
Evan Cornish	-	9,400	2,350	-	7,050
Tesco bags of help	-	1,000	1,000	-	-
NLCF	-	9,992	1,665	-	8,327
Leslie Aldridge Trust	-	103,000	16,760	-	86,240
Donated property	-	250,000	5,000	-	245,000
	<u>41,388</u>	<u>467,142</u>	<u>121,020</u>	<u>(7,809)</u>	<u>379,701</u>

#### Fund name

#### Purpose of restriction

Henry Smith	Towards the destitution project staff costs.
NACCOM	Covid relief funding. The transfer relates to fixed asset purchases.
Skipton Refugee Support	For the Bradford destitution project.
Barrow Cadbury	Covid relief funding. The transfer relates to fixed asset purchases.
Lloyds Foundation	Towards staff costs, travel, marketing, equipment and Covid relief costs. The transfer relates to fixed asset purchases.
Society of the Holy Child	Towards core delivery - allowances, bus fares, food parcels etc.
Garfield Weston	Towards renovation and upgrade costs for one of the new properties.
Evan Cornish	Towards the Bradford resident food bank service.
Tesco bags of help	Towards the purchase of unlocked mobile phones for residents of the Bradford destitution project.
NLCF	Towards the Bradford project weekly drop in.
Leslie Aldridge Trust	Towards the purchase and refurbishment of a property for the Bradford destitution project. The balance on the fund is the net book value of the property.
Donated property	Freehold property donated for use in the Bradford destitution project. The balance on the fund is the net book value of the property.

**Abigall Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>6 Tangible assets</b>	Freehold property	Computer equipment	Total
	£	£	£
<u>Cost</u>			
At 1 January 2021	-	8,072	8,072
Additions	338,000	7,809	345,809
At 31 December 2021	<u>338,000</u>	<u>15,881</u>	<u>353,881</u>
<u>Depreciation</u>			
At 1 January 2021	-	2,690	2,690
Charge for year	6,760	5,295	12,055
At 31 December 2021	<u>6,760</u>	<u>7,985</u>	<u>14,745</u>
<u>Net book value</u>			
At 31 December 2021	<u>331,240</u>	<u>7,896</u>	<u>339,136</u>
At 31 December 2020	<u>-</u>	<u>5,382</u>	<u>5,382</u>
<b>7 Debtors and prepayments</b>		2021	2020
		£	£
Trade debtors		-	1,920
Prepayments		2,718	2,023
Accrued income		15,231	10,876
		<u>17,949</u>	<u>14,819</u>
<b>8 Cash at bank and in hand</b>		2021	2020
		£	£
Cash at bank		200,734	204,275
Cash in hand		1,589	2,345
		<u>202,323</u>	<u>206,620</u>
<b>9 Creditors and accruals</b>		2021	2020
		£	£
Accruals		2,924	1,537
Other creditors		3,310	3,381
		<u>6,234</u>	<u>4,918</u>

**Abigail Housing**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**10 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees, Housing Manager and Destitution Project Manager. The total employee benefits received were £74,789 (previous year: £64,818).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

**11 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2021	2020
	£	£
Within one year	2,736	6,672
In the second to fifth years inclusive	3,420	6,007
Over five years from the balance sheet date	-	-
	<u>6,156</u>	<u>12,679</u>

## Abigail Housing

### Statement of Financial Activities Including comparatives for all funds (Including summary income and expenditure account) for the year ended 31 December 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Donations and legacies	58,358	36,895	250,000	15,608	308,358	52,503
Charitable activities	426,336	408,864	217,142	120,076	643,478	528,940
Bank interest	170	40	-	-	170	40
Other income	2,050	-	-	-	2,050	-
<b>Total income</b>	<b>486,914</b>	<b>445,799</b>	<b>467,142</b>	<b>135,684</b>	<b>954,056</b>	<b>581,483</b>
<b>Expenditure</b>						
Charitable activities	501,765	382,800	121,020	94,184	622,785	476,984
<b>Total expenditure</b>	<b>501,765</b>	<b>382,800</b>	<b>121,020</b>	<b>94,184</b>	<b>622,785</b>	<b>476,984</b>
<b>Net income / (expenditure)</b>	<b>(14,851)</b>	<b>62,999</b>	<b>346,122</b>	<b>41,500</b>	<b>331,271</b>	<b>104,499</b>
<b>Transfers between funds</b>	<b>7,809</b>	<b>7,295</b>	<b>(7,809)</b>	<b>(7,295)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(7,042)</b>	<b>70,294</b>	<b>338,313</b>	<b>34,205</b>	<b>331,271</b>	<b>104,499</b>
<b>Fund balances brought forward</b>	<b>180,515</b>	<b>110,221</b>	<b>41,388</b>	<b>7,183</b>	<b>221,903</b>	<b>117,404</b>
<b>Fund balances carried forward</b>	<b>173,473</b>	<b>180,515</b>	<b>379,701</b>	<b>41,388</b>	<b>553,174</b>	<b>221,903</b>