

Abigail Housing

Charity number 1120729

A company limited by guarantee number 06202999

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



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

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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

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. 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 £
Income from:					
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
Total income		<u>505,579</u>	<u>70,250</u>	<u>575,829</u>	<u>954,056</u>
Expenditure on:					
Charitable activities	(4)	564,780	78,471	643,251	622,785
Total expenditure		<u>564,780</u>	<u>78,471</u>	<u>643,251</u>	<u>622,785</u>
Net income / (expenditure)		<u>(59,201)</u>	<u>(8,221)</u>	<u>(67,422)</u>	<u>331,271</u>
Transfers between funds	(5)	25,000	(25,000)	-	-
Net movement in funds		<u>(34,201)</u>	<u>(33,221)</u>	<u>(67,422)</u>	<u>331,271</u>
Fund balances brought forward		<u>173,473</u>	<u>379,701</u>	<u>553,174</u>	<u>221,903</u>
Fund balances carried forward	(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
	£	£	£	£
Fixed assets				
Tangible assets	(6) 3,161	324,480	327,641	339,136
Total fixed assets	<u>3,161</u>	<u>324,480</u>	<u>327,641</u>	<u>339,136</u>
Current assets				
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
Total current assets	<u>141,865</u>	<u>22,000</u>	<u>163,865</u>	<u>220,272</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 5,754	-	5,754	6,234
Total current liabilities	<u>5,754</u>	<u>-</u>	<u>5,754</u>	<u>6,234</u>
Net current assets / (liabilities)	<u>136,111</u>	<u>22,000</u>	<u>158,111</u>	<u>214,038</u>
Net assets	<u>139,272</u>	<u>346,480</u>	<u>485,752</u>	<u>553,174</u>
Funds				
Unrestricted funds	139,272	-	139,272	173,473
Restricted funds	-	346,480	346,480	379,701
Total funds	<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 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>(46,409)</u>	<u>91,342</u>
Cash flows from investing activities:		
Bank interest	828	170
Purchase of tangible fixed assets (excluding donated assets)	<u>(843)</u>	<u>(95,809)</u>
Net cash provided by (used in) investing activities	<u>(15)</u>	<u>(95,639)</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
Net cash provided by (used in) financing activities	<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>
Cash and cash equivalents at the end of the reporting period	<u>155,899</u>	<u>202,323</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2022 £	2021 £
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>
Net cash provided by (used in) operating activities	<u>(46,409)</u>	<u>91,342</u>

Analysis of cash and cash equivalents	2022 £	2021 £
Cash in hand	2,089	1,589
Notice deposits (less than 30 days)	<u>153,810</u>	<u>200,734</u>
Total cash and cash equivalents	<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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 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	622,785
	<u>588,629</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	Restricted	Total	Total
	funds	funds	funds	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
Cost	£	£	£
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>
Depreciation			
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>
Net book value			
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

7 Debtors and prepayments

	2022	2021
	£	£
Prepayments	2,285	2,718
Accrued income	5,681	15,231
	<u>7,966</u>	<u>17,949</u>

8 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	153,810	200,734
Cash in hand	2,089	1,589
	<u>155,899</u>	<u>202,323</u>

9 Creditors and accruals

	2022	2021
	£	£
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 £
Income						
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
Total income	505,579	486,914	70,250	467,142	575,829	954,056
Expenditure						
Charitable activities	564,780	501,765	78,471	121,020	643,251	622,785
Total expenditure	564,780	501,765	78,471	121,020	643,251	622,785
Net income / (expenditure)	(59,201)	(14,851)	(8,221)	346,122	(67,422)	331,271
Transfers between funds	25,000	7,809	(25,000)	(7,809)	-	-
Net movement in funds	(34,201)	(7,042)	(33,221)	338,313	(67,422)	331,271
Fund balances brought forward	173,473	180,515	379,701	41,388	553,174	221,903
Fund balances carried forward	139,272	173,473	346,480	379,701	485,752	553,174