

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

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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
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 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 £
Income from:					
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
Total income		<u>526,458</u>	<u>51,600</u>	<u>578,058</u>	<u>575,829</u>
Expenditure on:					
Charitable activities	(4)	<u>548,258</u>	<u>80,360</u>	<u>628,618</u>	<u>643,251</u>
Total expenditure		<u>548,258</u>	<u>80,360</u>	<u>628,618</u>	<u>643,251</u>
Net income / (expenditure)		(21,800)	(28,760)	(50,560)	(67,422)
Fund balances brought forward		<u>139,272</u>	<u>346,480</u>	<u>485,752</u>	<u>553,174</u>
Fund balances carried forward	(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
	£	£	£	£
Fixed assets				
Tangible assets	(6) -	317,720	317,720	327,641
Total fixed assets	-	317,720	317,720	327,641
Current assets				
Debtors and prepayments	(7) 8,344	-	8,344	7,966
Cash at bank and in hand	(8) 113,411	-	113,411	155,899
Total current assets	121,755	-	121,755	163,865
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 4,283	-	4,283	5,754
Total current liabilities	4,283	-	4,283	5,754
Net current assets / (liabilities)	117,472	-	117,472	158,111
Net assets	117,472	317,720	435,192	485,752
Funds				
Unrestricted funds	117,472	-	117,472	139,272
Restricted funds	-	317,720	317,720	346,480
Total funds	117,472	317,720	435,192	485,752

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

Reconciliation of net movement in funds to net cash flow from operating activities	2023	2022
	£	£
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	(1,471)	(480)
Net cash provided by (used in) operating activities	<u>(44,264)</u>	<u>(46,409)</u>

Analysis of cash and cash equivalents	2023	2022
	£	£
Cash in hand	2,375	2,089
Notice deposits (less than 30 days)	111,036	153,810
Total cash and cash equivalents	<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 £
Support cost type		
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	Restricted	Total	Total
	funds	funds	cost	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

Cost

At 1 January 2023

Additions

At 31 December 2023

Freehold property £	Computer equipment £	Total £
338,000	16,724	354,724
-	-	-
<u>338,000</u>	<u>16,724</u>	<u>354,724</u>

Depreciation

At 1 January 2023

Charge for year

At 31 December 2023

13,520	13,563	27,083
<u>6,760</u>	<u>3,161</u>	<u>9,921</u>
<u>20,280</u>	<u>16,724</u>	<u>37,004</u>

Net book value

At 31 December 2023

At 31 December 2022

<u>317,720</u>	<u>-</u>	<u>317,720</u>
<u>324,480</u>	<u>3,161</u>	<u>327,641</u>

7 Debtors and prepayments

Prepayments

Accrued income

2023 £	2022 £
2,697	2,285
<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

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

9 Creditors and accruals	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 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
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
Total income	526,458	505,579	51,600	70,250	578,058	575,829
Expenditure						
Charitable activities	548,258	564,780	80,360	78,471	628,618	643,251
Total expenditure	548,258	564,780	80,360	78,471	628,618	643,251
Net income / (expenditure)	(21,800)	(59,201)	(28,760)	(8,221)	(50,560)	(67,422)
Fund balances brought forward	139,272	173,473	346,480	379,701	485,752	553,174
Fund balances carried forward	117,472	139,272	317,720	346,480	435,192	485,752