

Company registration number: 06006531

Charity registration number: 1121297

The Nottingham Arimathea Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Nottingham Arimathea Trust

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11 to 12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 24

The Nottingham Arimathea Trust

Reference and Administrative Details

Trustees	Andrew Wilson, (Chair) Allan Njanji, (Vice-Chair) Lynda Wilson, (Secretary) Thomas Quarton-Manuel, (Treasurer) Ruth Brittle Daisy Forster Roger van Schaick
Secretary	Lynda Wilson, (Secretary)
Senior Management Team	Beatrice Giaquinto, Chief Executive Officer Amer-Jeet Fredi Chohan, Property & Support Manager
Principal Office	c/o John Folman Business Centre 33 Hungerhill Road Nottingham NG3 4NB
Company Registration Number	06006531
Charity Registration Number	1121297
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Nottingham Arimathea Trust

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Andrew Wilson, (Chair)
	Allan Njanji, (Vice-Chair)
	Lynda Wilson, (Secretary)
	Thomas Quarton-Manuel, (Treasurer)
	Vera Hau (resigned 1 November 2023)
	Karen Ziesler (resigned 22 March 2023)
	Ruth Brittle
	Daisy Forster (appointed 9 August 2023)
	Roger van Schaick (appointed 17 May 2023)

Secretary:	Lynda Wilson, (Secretary)
------------	---------------------------

Structure, governance and management

Nature of governing document

The Trust is both a company limited by guarantee and a registered charity. It is operated under the rules of its memorandum and articles of association dated 22 November 2006 and most recently updated 16 November 2021. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Governance

The Trust is governed by a Board of Trustees who are drawn from local organisations or have relevant skills or experience, including those with lived experience of refugee flight and destitution.

The Board meets every three months and receives reports on finances, funding and operational matters, with due consideration of arising issues.

Each board meeting considers any conflicts of interest between those items on the agenda and the people in attendance at the meeting. Trustees then decide whether anyone should be asked to leave the meeting whilst the agenda item is discussed and decided upon.

The Nottingham Arimathea Trust

Trustees' Report

Recruitment, induction and training of Trustees

We short list all potential trustees and select new trustees based on their skill sets and experience to enhance the work of the Trust before we make an appointment. All potential new trustees are invited to meet with the Chair for informal discussion on the role and invited to observe a board meeting. Existing trustees then consider whether the proposed trustee should be formally invited to join the board after both the individual and the board have had opportunity to observe one another.

The Trust has developed a trustee induction pack which is given to all trustees upon appointment to the board, as well as a copy of "The essential trustee: what you need to know, what you need to do" (Charity Commission CC3).

Following appointment to the board, an induction is delivered by the staff team which covers how we work in terms of referrals and allocations, support work, additional resident integration support and cultural events.

Objectives and activities

Objects and aims

The Trust's main object is to provide supported housing to destitute asylum seekers and newly recognised refugees.

We relieve financial hardship among those seeking asylum, those granted asylum or refugee status and those with no recourse to public funds and their dependants who are destitute and living temporarily or permanently, in Nottingham and the surrounding area and 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 other vulnerable migrants and their dependents as the directors shall determine.

Objectives, strategies and activities

Our main activities are to provide temporary housing for homeless refused asylum seekers in Nottingham while they prepare to submit fresh claims for asylum or access Section 4 accommodation; and to combat homelessness among those, mostly single people, recently granted asylum or refugee status. Additionally to provide supported housing to survivors of modern slavery and/or human trafficking from emergency referrals. During 2023, a pilot legal support program was trialled.

Engagement of volunteers

We continue to work with a fantastic pool of volunteers supporting us with administration, mentoring & befriending, events, interpreting, English lessons, marketing, photography, raising awareness of destitution in the community, DIY at our properties and driving / accompanying residents to appointments such as reporting with immigration.

Public benefit

In the opinion of the Trustees, the Public Benefits arising from the Trust's activities are the relief of poverty and homelessness, and the support of vulnerable people who are trying to move on and rebuild their lives in the UK, including bringing their families over through family re-union (and therefore supporting the right to family life as enshrined in Human Rights Law).

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Nottingham Arimathea Trust

Trustees' Report

NAT Project Statistics 2023

NAT Supported Accommodation (including Transition Support for People from Abroad (TSPA Project))

- NAT provided supported accommodation to 95 people in 2023.
- Refugees - 68
- Refused Asylum Seekers - 27
- This totalled 27,628 nights of accommodation!
- With 36 people moving on from NAT support into alternative housing
- Age ranges 18 - 65 (most people were aged 25 - 34)
- Gender divide was 5:1 male to female
- 23 different nationalities.

Legal Project - provided legal advice and support to individuals who were both Nottingham and Nottinghamshire Refugee Forum (NNRF) anti-destitution clients and NAT residents to establish who was already represented and what was going on in their cases. One client was taken on to prepare further submissions to the Home Office. Other work, described below, was undertaken for other residents.

The project was then expanded in the Spring of 2023 to include all NNRF anti-destitution project clients.

The main problems for clients identified, beyond the general legal aid crisis and consequent shortages were:

- People believe they have a lawyer working on their claim and do not understand that they are required to obtain new evidence themselves.
- People do not fully understand why they were refused asylum,
- People obtain the wrong evidence or inadequate evidence because they don't understand why they are being asked for it/evidential requirements.

Change in Legal Aid Landscape in Nottingham since May 2023

At the outset of the project there had been no firms taking fresh claims cases under legal aid or pro-bono in Nottingham. In May 2023, a reputable solicitor who had been consulting for a larger firm announced that he had secured a legal aid contract for a new firm. They would be able to take new privately paying clients from June 2023 and legal aid clients, including fresh claims, from September 2023.

Expert reports, translation of documents, document verification and interpreting services are all expensive. These disbursements can be charged to the legal aid agency. For this reason, it is preferable for clients to be represented under legal aid, rather than pro-bono. Additionally, anything that should be covered by public money should not fall to the charity sector.

The focus then switched to preparing these clients for appointments with the legal aid solicitor through understanding what had happened in the past, understanding if there had been material changes in circumstances that were relevant to an immigration application, and identifying what evidence they may be able to obtain prior to a legal aid appointment to expedite the process once they were represented.

42 clients, including NNRF clients, all NAT residents who were destitute asylum seekers, and some TSPA residents.

Protracted work and multiple follow up appointments for 9 clients.

Further submissions lodged for 5 clients by representations after Fresh Claim Project intervention, there may have been more that we are not aware of.

HOST

- 27 guests were provided with
- 34 placements
- 1,384 nights in total
- There were 8 different nationalities; 14 of the guests were Eritrean
- 20 were newly recognised refugees
- There were 3 people under 25, and 8 people aged 25-30
- Gender divide was 3:1 male to female
- 20 Volunteer hosts
- 2 new hosts were recruited, and 3 hosts stopped hosting.

The Nottingham Arimathea Trust

Trustees' Report

Clothes Bank

Alleviating clothing poverty and providing some of the most vulnerable individuals in society with suitable attire, restoring some dignity and contributing to their general wellbeing.

The Clothes bank moved into new premises in May 2023. This enabled the service and experience for its beneficiaries to improve and allowed it to help more people.

Over the course of 2023, the Clothes Bank provided a service to an average of 730 unique individual clients per quarter, or 105 people per week.

Destitution Research

This research was conducted between August 2022 and June 2023.

It was developed in response to the worsening position of asylum seekers, in particular refused asylum seekers, in the UK in recent years. The details, restrictions, dehumanising language and hardships targeting this group expand with every new administration. As health, education, and other statutory services face cuts and pressure on service delivery, an increasingly harsh and unfounded narrative seeks to locate the problem with migrants, particularly those who have come to the UK to claim asylum. NAT wanted to speak to people who have previously lived or are living in the UK within the asylum system. Their experiences, views and suggestions should be the foundation of our work as a charity, sharing our findings and ideas with public services, faith groups and other charities in Nottingham.

The aim was to set a framework for the voices of lived experience to define our work, strategies and values. To build on this research, and focus on specific issues, such as destitution, reporting, detention, asylum support, the voluntary sector, homelessness or the prohibition of work for asylum seekers. There are natural intersections between all of these issues but each one deserved dedicated attention, analysis, activism, community development and understanding. In the planning stages we felt that it would be helpful to ascertain more from wider services in Nottingham, to find areas where this research could be most useful and improve relationships with services in our city and learn more about their understanding of and interactions with people with asylum backgrounds. Our expertise and knowledge focused on enhancing existing work and building new partnerships to deliver improved services and understanding of this group and its needs.

The research team comprised four people: one research lead and three co-researchers. Selection for the co-researcher roles was based on lived experience of destitution and immigration control. There was explicitly no expectation that researchers share personal information or participate in the research themselves, unless it was their wish to do so. We conducted 33 meetings, designed as guided conversations which roughly fell into one of two categories: lived experiences and service provision. This semi-structured approach gave a framework to guide us but allowed a free conversational flow. The aim was to have natural interactions which encouraged sharing personal stories as well as discovering areas which needed attention, recognition and further work.

Information was recorded in two ways. Each participant name was replaced with a number and other direct identifiers removed. Recorded conversations were transcribed and key information recorded in a spreadsheet format. This allowed us to identify patterns of experiences and needs in both participant groups, but also to focus on specific case studies and use the actual words of our participants. We chose to do this in order to meet our objective to accurately reflect and amplify the voices of the people we spoke to, who had given their time and transparency to the project.

The team identified 4 recurring themes from participants with lived experience: accommodation, work and finances, mental health and physical health. Whilst these are not particularly revealing areas of need, it gave a structure to process the information we had, whilst articulating the simple point that asylum seekers have the same needs as anyone else. We held three research team sessions where we explored our aims for the project and the principles which guide us. They were designed to build up the team and direct our findings towards a purposeful outcome as well as an agreed format for presentation. During these sessions we shared our hopes for the future, in Nottingham and for asylum seekers in general. We reflected on the suggestions made by service providers in Nottingham, as well as the gaps in provision that we could identify.

The Nottingham Arimathea Trust

Trustees' Report

Thanks

NAT is deeply grateful to its funders, some of whom have been associated with the charity since its inception. Without their support and encouragement, we couldn't achieve anything like what we do. The support funders give to the Third Sector in general and NAT in particular allow us, and others, to support those most vulnerable in society. Of course we would like to do more, but we are very thankful that with their support, we can do as much as we do.

So we are most grateful to the following funders who have given us their support over the last few years: The Evan Cornish Foundation; The Foyle Foundation; The Jones 1986 Charitable Trust; The Whitaker Charitable Trust; Screwfix; Broxtowe Borough Council & Gedling Borough Council; NCC/ Nottingham and Nottinghamshire Refugee forum COI funding; Support for Refugees and the Gemini Trust; Lloyds Bank Foundation; AB Charitable Trust; NCC RSI and The Henry Smith Charity.

Financial review

2023 was a difficult year, financially. The deficit is the result of a number of factors, including lower than expected rental income, partly driven by the unavailability of a property for much longer than anticipated for repairs. Only the Transition Support for People from Abroad (TSPA) project – funded by Nottingham City Council from central government funding – and the legal project were profitable, effectively subsidising the Accommodation, Anti-destitution and Resident Support projects. The Clothes Bank and Host projects also incurred deficits, but were supported by the balances inherited when Host merged with NAT. Fundraising proved much more difficult in 2023, something shared with the whole third sector, but especially small charities with limited resilience, and a circumstance which will continue into 2024 and beyond.

Policy on reserves

The policy for reserves is that Trustees should aim to keep three months' worth of unrestricted funds in reserves to account for any significant unplanned expenditure or delay in receipt of planned funds.

In this last year reserves have funded the deficit, which is not a sustainable position in the longer term. Trustees believe that unrestricted reserves should represent around three months' costs. Clearly, this has not been achieved in 2023, and it looks unlikely that 2024 will be any better, and that further erosion is possible. During 2024, trustees will have to look at cost saving measures and find new opportunities to increase income in an effort to correct the balance of reserves.

One factor which directly affects income and costs is rents in the private sector. Since nearly all the properties NAT has are owned by private landlords, there is an inexorable upward pressure on rents. NAT relies on providing support including housing, to those recently granted indefinite leave to remain, funded through enhanced housing benefit. The rental values used to calculate enhanced Housing Benefit do not keep pace with rents in the private sector, which produces a squeeze on NAT's income. Rents in the private sector also make it much more difficult to move clients on into their own tenancies, and make it more difficult for NAT to take on new housing stock. Similarly, the ever increasing standards for Housing in Multiple Occupation - most of NAT's stock - increase NAT's cost base, even if landlords are sympathetic and help to fund the alterations required. It is unfortunately the case that those providers who wish to achieve to the highest standards in their housing are penalised when standards increase.

Another related vulnerability arises when landlords wish to take their property back into their own hands, which can happen for any number of reasons. The lack of suitable property at the right price in the current rental market makes it extremely difficult to replace those properties, potentially reducing the number of people NAT can support and, thus, its income base.

The Nottingham Arimathea Trust

Trustees' Report

As ever, NAT was extremely fortunate to be supported by the grants received from the funders noted below. Without their help, NAT could not meet its objectives, particularly in regard to its work with refused asylum seekers. Unlike refugees, they cannot access funding from state benefits, or any other source of income, so their needs must be supported by other funding. In NAT's case, the intention is that any other project and relevant grants and donations must contribute to their support.

Legislation year on year makes life more difficult for those most marginalised in our communities, to such an extent that asylum seekers arriving in the UK after January 2024, will, under the Illegal Immigration Act, be further restricted from claiming asylum unless they arrive by non-existent safe routes. Since NAT exists primarily to support those whose claims have been refused, it follows that that pool of people will reduce because they cannot be helped by organisations like NAT. The consequence of that is that NAT's cost base may reduce and its income base may increase, because it can support more refugees in its housing, relieving some pressure on its overall financial position.

Trustees recognise that there is a number of pressures on costs, some of which are out of their control. During 2024, it is agreed that a close look at NAT's model of operation will be required, and that difficult decisions may result.

Plans for future periods

Aims and key objectives for future periods

2024 will, as noted above, be a time for a hard look at how NAT operates. Funding is likely to continue to be difficult, so in common with most small charities, trustees have to keep a very careful eye on what operations are affordable and how they are to be financed. The TSPA project will continue until at least March 2025. Not only is it a success, it is a very important part of our work, since it is a net contributor overall. The Illegal Immigration Act has – as noted above – meant that there are now few destitute asylum seekers for whom fresh claims can be submitted, and thus who NAT can help by providing temporary accommodation. At least for the foreseeable future, one of our objects will be very difficult to meet. (The effects on the sector of the new Labour government following the general election in July 2024 are not yet clear. There is room for rather more optimism, perhaps. The cancellation of the iniquitous Rwanda project is a hugely welcome positive sign.) On the other hand, from the perspective of NAT's financial position, there is scope to use spaces which would have been occupied by asylum seekers by those newly granted Leave to Remain.

The Nottingham Arimathea Trust

Trustees' Report

Principal risks and uncertainties

Costs rising

A current risk faced by NAT is the rise in the cost of living and the increased fuel prices. These increases will have a significant impact on our expenditure.

Government Policy Changes

As our work has links to the Asylum & Immigration Systems, policy changes can always threaten the way we work, or demand changes in how we work. The most recent challenge is from the Immigration plan that is currently passing through Parliament.

Accommodation and rental costs

NAT face a risk of increasing rents whereby some landlords who we have been working with for several years are now wishing to increase the rents. This is in part due to higher maintenance costs to ensure the properties comply with and exceed Houses of Multiple Occupation (HMO) license conditions.

The current shortage of accommodation available on the private rental market is affecting both NAT and our residents. Suitable housing for the organisation to lease for HMO's is very limited, and the availability and cost of accommodation for our residents to move on is prohibitive. Both of these factors have a tangible impact on the service we provide. The shortage of affordable rented housing impacts upon the move-on opportunities for Refugee residents as rents are priced out of their reach, which in turn limits the number of individuals we are to support.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Responsibilities

The Trustees (who are also the directors of The Nottingham Arimathea Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Nottingham Arimathea Trust

Trustees' Report

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the Trustees of the charity on 11 September 2024 and signed on its behalf by:

.....
Andrew Wilson
Trustee

The Nottingham Arimathea Trust

Independent Examiner's Report to the trustees of The Nottingham Arimathea Trust (‘the Company’)

Independent examiner's report to the trustees of The Nottingham Arimathea Trust (‘the Company’)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's Trustees of the 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 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 2011 (‘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 Company's gross income exceeded £250,000 your examiner must be a member 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 member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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.

.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

The Nottingham Arimathea Trust

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	104,418	-	104,418	138,834
Charitable activities	3	191,498	107,001	298,499	312,658
Investment income	5	112	-	112	50
Other income	4	104,773	-	104,773	20,481
Total Income		<u>400,801</u>	<u>107,001</u>	<u>507,802</u>	<u>472,023</u>
Expenditure on:					
Charitable activities	7	<u>(440,251)</u>	<u>(133,051)</u>	<u>(573,302)</u>	<u>(441,443)</u>
Total Expenditure		<u>(440,251)</u>	<u>(133,051)</u>	<u>(573,302)</u>	<u>(441,443)</u>
Net (expenditure)/income		(39,450)	(26,050)	(65,500)	30,580
Transfers between funds		<u>(12,000)</u>	<u>12,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		(51,450)	(14,050)	(65,500)	30,580
Reconciliation of funds					
Total funds brought forward		<u>76,839</u>	<u>48,092</u>	<u>124,931</u>	<u>94,351</u>
Total funds carried forward	12	<u><u>25,389</u></u>	<u><u>34,042</u></u>	<u><u>59,431</u></u>	<u><u>124,931</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

The notes on pages 15 to 24 form an integral part of these financial statements.

The Nottingham Arimathea Trust

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	138,834	-	138,834
Charitable activities	3	185,179	127,479	312,658
Investment income	5	50	-	50
Other income	4	20,481	-	20,481
Total income		<u>344,544</u>	<u>127,479</u>	<u>472,023</u>
Expenditure on:				
Charitable activities	7	<u>(313,432)</u>	<u>(128,011)</u>	<u>(441,443)</u>
Total expenditure		<u>(313,432)</u>	<u>(128,011)</u>	<u>(441,443)</u>
Net income/(expenditure)		31,112	(532)	30,580
Transfers between funds		<u>(596)</u>	<u>596</u>	<u>-</u>
Net movement in funds		30,516	64	30,580
Reconciliation of funds				
Total funds brought forward		<u>46,323</u>	<u>48,028</u>	<u>94,351</u>
Total funds carried forward	12	<u><u>76,839</u></u>	<u><u>48,092</u></u>	<u><u>124,931</u></u>

The notes on pages 15 to 24 form an integral part of these financial statements.

The Nottingham Arimathea Trust
(Registration number: 06006531)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Debtors	9	24,174	22,379
Cash at bank and in hand	10	<u>42,932</u>	<u>104,915</u>
		67,106	127,294
Creditors: Amounts falling due within one year	11	<u>(7,675)</u>	<u>(2,363)</u>
Net assets		<u>59,431</u>	<u>124,931</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	34,042	48,092
Unrestricted income funds			
Unrestricted funds		<u>25,389</u>	<u>76,839</u>
Total funds	12	<u>59,431</u>	<u>124,931</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 11 to 24 were approved by the Trustees, and authorised for issue on 11 September 2024 and signed on their behalf by:

.....
Thomas Quarton-Manuel
Trustee

The notes on pages 15 to 24 form an integral part of these financial statements.

The Nottingham Arimathea Trust

Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (expenditure)/income		(65,500)	30,580
Adjustments to cash flows from non-cash items			
Investment income	5	<u>(112)</u>	<u>(50)</u>
		(65,612)	30,530
Working capital adjustments			
(Increase)/decrease in debtors	9	(1,795)	8,481
Increase/(decrease) in creditors	11	<u>5,312</u>	<u>(3,902)</u>
Net cash flows from operating activities		(62,095)	35,109
Cash flows from investing activities			
Interest receivable and similar income	5	<u>112</u>	<u>50</u>
Net (decrease)/increase in cash and cash equivalents		(61,983)	35,159
Cash and cash equivalents at 1 January		<u>104,915</u>	<u>69,756</u>
Cash and cash equivalents at 31 December		<u><u>42,932</u></u>	<u><u>104,915</u></u>
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(61,983)	35,159
Net funds at 1 January 2023		<u>104,915</u>	<u>69,756</u>
Net funds at 31 December 2023		<u><u>42,932</u></u>	<u><u>104,915</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 24 form an integral part of these financial statements.

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Nottingham Arimathea Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

Trade debtors

Trade debtors are amounts due from other parties for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	43,160	43,160	53,122
Gift aid reclaimed	5,600	5,600	2,427
Grants, including capital grants;			
Grants from other charities	55,658	55,658	83,285
	<u>104,418</u>	<u>104,418</u>	<u>138,834</u>

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	107,001	107,001	127,479
Rental income	172,573	-	172,573	152,569
Internship & placements	-	-	-	1,280
Sundry income	-	-	-	1,330
Transfer of funds from charity HOST	18,925	-	18,925	30,000
	<u>191,498</u>	<u>107,001</u>	<u>298,499</u>	<u>312,658</u>

4 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fees and supplies	<u>104,773</u>	<u>104,773</u>	<u>20,481</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>112</u>	<u>112</u>	<u>50</u>

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
The Big Give	13,131	-	13,131
The Henry Smith Charity	-	57,350	57,350
Support for Refugees	-	30,000	30,000
A B Charitable Trust	22,000	-	22,000
Screwfix	-	5,000	5,000
The Nottingham & Nottinghamshire Refugee Forum	14,627	4,036	18,663
J N Derbyshire Trust	3,000	-	3,000
Evan Cornish Foundation	-	2,500	2,500
The Whitaker Charitable Trust	-	2,500	2,500
St Lukes, Gamston	2,300	-	2,300
ASDA Foundation	-	700	700
The Pretty Flamingo Charitable Trust	600	-	600
Nottinghamshire County Council	-	500	500
The Jones 1986 Charitable Trust	-	3,900	3,900
Gift Aid	5,600	-	5,600
Sundry donations	43,160	515	43,675
	<u>104,418</u>	<u>107,001</u>	<u>211,419</u>

7 Expenditure on charitable activities

	Designated £	Unrestricted funds £	Restricted £	Total 2023 £	Total 2022 £
Subscriptions	-	2,435	601	3,036	7,061
Housing costs	-	201,187	11,882	213,069	167,746
Office & general costs	-	42,088	1,442	43,530	34,694
Fundraising costs	-	-	8,092	8,092	-
Residents support	-	89	685	774	7,430
Residents activities	-	1,716	2,084	3,800	2,224
Sundry payments	-	385	65	450	297
Volunteer expenses	-	-	207	207	-
Interpreters	-	2,950	441	3,391	120
Legal & professional	-	5,883	5,420	11,303	11,536
Training	-	616	80	696	1,224
Salaries & NIC	15,241	167,661	102,052	284,954	209,111
	<u>15,241</u>	<u>425,010</u>	<u>133,051</u>	<u>573,302</u>	<u>441,443</u>

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	256,302	188,247
Social security costs	16,166	11,714
Pension costs	12,486	9,150
	<u>284,954</u>	<u>209,111</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
The average number of persons employed	<u>11</u>	<u>8</u>

11 (2022 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,486 (2022 - £9,150).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £76,492 (2022 - £70,542).

9 Debtors

	2023 £	2022 £
Trade debtors	24,171	17,352
Prepayments	3	27
Other debtors	-	5,000
	<u>24,174</u>	<u>22,379</u>

10 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	231	116
Cash at bank	<u>42,701</u>	<u>104,799</u>
	<u>42,932</u>	<u>104,915</u>

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	5,055	-
Other creditors	2,620	2,363
	<u>7,675</u>	<u>2,363</u>

12 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General Fund	76,839	381,876	(425,010)	(30,000)	3,705
<i>Designated</i>					
HOST	-	18,925	(15,241)	18,000	21,684
Total unrestricted funds	<u>76,839</u>	<u>400,801</u>	<u>(440,251)</u>	<u>(12,000)</u>	<u>25,389</u>
Restricted funds					
Henry Smith	11,938	57,850	(52,637)	-	17,151
Clothes Bank	-	2,215	(13,892)	12,000	323
Residents support & accommodation (Awards for All)	6,200	-	(6,200)	-	-
Legal project (NNRF)	1,500	-	(1,500)	-	-
Accommodation (Screwfix)	-	5,000	(5,000)	-	-
Residents support (Broxtowe BC & ASDA)	1,576	400	(1,976)	-	-
Support for refugees	26,750	30,000	(40,182)	-	16,568
Fundraising project	128	-	(128)	-	-
HOST (Multiple funders)	-	11,536	(11,536)	-	-
Total restricted funds	<u>48,092</u>	<u>107,001</u>	<u>(133,051)</u>	<u>12,000</u>	<u>34,042</u>
Total funds	<u>124,931</u>	<u>507,802</u>	<u>(573,302)</u>	<u>-</u>	<u>59,431</u>

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

The specific purposes for which the funds are to be applied are as follows:

This year there has been a new designated fund called HOST which holds funding which was donated from the HOST organisation when they closed and passed their activity over to Nottingham Arimathea Trust.

The Restricted funds this year comprised:

The funding from Henry Smith Charity was awarded to fund two full time members of the support team;

The Clothing Bank fund was supported by grants from ASDA Foundation, Evan Cornish Foundation & other sundry donations, the funding being used to support salary costs;

The Residents support and accommodation fund was funded by Awards for All and contributed to the resident support and accommodation costs, this fund has now come to an end;

The Legal fund was supported by Nottingham & Nottinghamshire Refugee Forum, and private donations this funding helped towards legal costs, this fund has now come to an end;

The Accommodation fund sponsored by Screwfix also contributed to the resident support and accommodation costs and was all spent in the year;

The funding for Resident Support that was provided by Broxtowe Borough Council and the ASDA Foundation; this was used to provide travel cards, bedding, towels and personal hygiene products for new residents, this fund has now come to an end;

The Support for refugees funding is to contribute towards the salary of a Housing Support Worker post;

The Fundraising project was from an anonymous donor, the remaining costs on this fund were spent in early 2023;

The HOST restricted funding was received from The Evan Cornish Foundation, Nottingham & Nottinghamshire Refugee Forum, The Jones 1986 Trust, The Whitaker Charitable Trust and a small sundry donation which have helped to continue the work taken on from the previous organisation HOST which has closed and passed funding on to Nottingham Arimathea Trust.

The transfers from the General fund to the designated HOST fund and the Clothes Bank fund are to correct for prior year activity and bring the opening balances in line with the organisation's accounting system.

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

These are the figures for the previous accounting period and are included for comparative purposes.

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	46,323	344,544	(313,432)	(596)	76,839
Restricted					
Henry Smith	9,564	55,250	(52,876)	-	11,938
Residents support & accommodation (Awards for All)	-	10,000	(3,800)	-	6,200
Legal project (NNRF)	-	1,500	-	-	1,500
Refugee & Asylum Consortium	5,318	-	(5,318)	-	-
Housing Set Up Fund	375	-	(375)	-	-
Residents support (Broxtowe BC & ASDA)	-	2,000	(424)	-	1,576
Vanclaron	-	3,675	(3,675)	-	-
Support for refugees	-	48,392	(21,642)	-	26,750
Homeless Link	6,073	-	(6,073)	-	-
The Gemini Trust	9,734	-	(9,734)	-	-
NCC Food grant	-	4,630	(4,630)	-	-
Fundraising project	-	2,000	(1,872)	-	128
Vicars Relief Fund	480	32	(512)	-	-
Residents' Travel Fund	1,609	-	(2,205)	596	-
Housing Maintenance (J N Derbyshire)	3,000	-	(3,000)	-	-
Peer Mentoring	6,875	-	(6,875)	-	-
Cheshire Community Foundation	5,000	-	(5,000)	-	-
Total restricted funds	<u>48,028</u>	<u>127,479</u>	<u>(128,011)</u>	<u>596</u>	<u>48,092</u>
Total funds	<u><u>94,351</u></u>	<u><u>472,023</u></u>	<u><u>(441,443)</u></u>	<u><u>-</u></u>	<u><u>124,931</u></u>

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

In the previous year there were also the following restricted funds, all of which have now finished:

The Housing Set Fund, which was supported by the BIG Give Campaign. The funding was used to improve the interiors of the properties and creating a welcoming and homely environment;

The Refugee Asylum Consortium Fund was from Nottingham and Nottinghamshire Refugee Forum, which coordinates and manages the Nottingham City Council Grant for the City. This contributed to supporting Volunteering, Building Skills and Confidence and Employability;

NAT worked in partnership with Vancaron CIC, to deliver a health project to reduce isolation and prevent spread of infection of COVID 19. Vancaron managed the fund on behalf of NCC;

Nottingham City Council provided funding to provide food for the most vulnerable NAT service users;

Funding received from the National Lottery for the Homeless Link fund was awarded for emergency support during the COVID 19 pandemic for property maintenance and repair;

The Vicars Relief Fund was funding for residents to access move on accommodation;

The Residents' Travel Fund received transport funding from The Souter Trust to meet resident's needs;

The Housing Maintenance fund was funded by the J N Derbyshire Trust and was for the general maintenance work needed;

The Peer Mentoring Fund received funding from Near Neighbours, Evan Cornish Foundation and Nottinghamshire County Council, the University of Nottingham and from Thomas Farr;

The Cheshire Community Foundation funding was awarded to fund a project for volunteering and mentoring.

13 Analysis of net assets between funds

	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Current assets	11,380	21,684	34,042	67,106
Current liabilities	(7,675)	-	-	(7,675)
Total net assets	<u>3,705</u>	<u>21,684</u>	<u>34,042</u>	<u>59,431</u>
	Unrestricted			2022
	General £	Restricted £		Total funds £
Current assets	79,202	48,092		127,294
Current liabilities	(2,363)	-		(2,363)
Total net assets	<u>76,839</u>	<u>48,092</u>		<u>124,931</u>

The Nottingham Arimathea Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Taxation

The charity is a registered charity and is therefore exempt from corporation tax on its charitable activities.

15 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023	2022
	£	£
Independent examination	865	825
Payroll services	1,064	826
Bookkeeping services	1,750	1,255
	<u>3,679</u>	<u>2,906</u>

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.