

# **St. Augustine's Centre, Halifax**

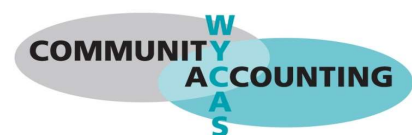
Charity number 1131784

A company limited by guarantee number 06819800

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



St.  
**Augustine's**  
Centre



West Yorkshire Community Accounting Service

# **St. Augustine's Centre, Halifax**

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

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**Prepared by West Yorkshire Community Accounting Service**

# **St. Augustine's Centre, Halifax**

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

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

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

| <b>Name</b>           | <b>Position</b>         | <b>Dates</b>            |
|-----------------------|-------------------------|-------------------------|
| Rev. John Hellewell   | Chair                   | Resigned July 2021      |
| Mark Pattison         | Co.Chair                |                         |
| Andrew Jones          | Co.Chair                |                         |
| Simon Bottomley       | Treasurer and secretary |                         |
| Katie Fawcett         |                         |                         |
| Katrina Clarke        |                         | Resigned November 2021  |
| Iman Al-Harathi       |                         | Resigned November 2021  |
| Richard Seton         |                         | Appointed November 2021 |
| Jessica Fowle         |                         | Appointed November 2021 |
| Ashley Parkin         |                         | Appointed November 2021 |
| Danielle Chavrimootoo |                         | Appointed November 2021 |
| Doreen Mbazazi        |                         | Appointed November 2021 |
| Hina Gillani          |                         | Appointed November 2021 |

**Charity number** 1131784 Registered in England and Wales

**Company number** 06819800 Registered in England and Wales

### **Registered and principal address**

St. Augustine's Centre  
Hanson Lane  
Halifax  
HX1 5PG

### **Bankers**

|   |  |   |
|---|--|---|
| Unity Trust Bank PLC<br>Nine Brindley Place<br>Birmingham<br>B1 2HB | Calderdale Credit Union<br>17-19 Commercial Street<br>Halifax<br>HX1 1HJ | CCLA Investment Management Ltd<br>The CBF Church of England Funds<br>80 Cheapside<br>London<br>EC2V 6DZ |
|---|--|---|

Nationwide Building Society  
Kings Park Road  
Moulton Park  
Northampton  
NN3 6NW

### **Independent examiner**

Helen Galvin FCCA

### **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 16 February 2009. It is governed by a memorandum and articles of association which were amended on 20 April 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

# **St. Augustine's Centre, Halifax**

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

### **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.

### **Objectives and activities**

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

To promote the following purposes particularly for the benefit of the residents of the Park Ward of Calderdale Borough in West Yorkshire, and the wider area:

The advancement of education through training, advice and guidance by whatever charitable means the directors think fit;

The relief or prevention of poverty and the promotion of good health through the provision of advice, counselling, training, information and guidance sessions and healthy meals;

The provision of facilities for recreation and other leisure time occupation for those persons who have need by reason of their youth, age, infirmity, social or economic circumstances, or for the public at large, with the object of improving their conditions of life and as a way of promoting community cohesion;

The education, care and development of children, particularly those aged 0-11 years;

The furtherance of such other charitable purposes as the directors determine.

#### **Public benefit statement**

In setting our objectives and planning our activities, the Trustees of St. Augustines's Centre Halifax have paid due regard to the Charity Commission's guidance on public benefit.

# St. Augustine's Centre, Halifax

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

### Chair's Introduction

2021 has been about building capacity, growing and diversifying our team, tightening up our operations and significantly expanding our activities offer. Through our advice and support, we have focused on working with partners to explore two key issues that significantly affect our centre members: housing and health. We now have a specialist caseworker in both areas.

This summary cannot do justice to the full range of what we do but as a snapshot in 2021 we:

- Delivered 3,920 distinct pieces of **welfare casework** covering health, housing, asylum issues, debt and poverty, education, benefits, new arrivals to the area, destitution.
- Completed 74 **immigration** specialist cases, including a **new Family Reunion service** in partnership with Sheffield Hallam University.
- Gave out 10,856 free **homecooked meals** through our Welcome Café, which has remained a takeaway as opposed to eating in. Over the year 324 different centre members came for food and we see an average of 30 centre members each day we provide food.
- 47 voluntary tutors delivered 3,717 hours of **English Language provision** to approx. 200 different people in 2021 through a mix of online, outdoor and finally indoors sessions. Most of this has been group sessions, though further one to one support has been supplied to 23 people. By the end of the year, we were offering 15 classes a week.
- We have significantly increased the range of **sports, arts, trips and events** in 2021, with some 520 people taking part. We have worked with partners such as Opera North, Hebden Bridge Arts Festival, Northern Broadsides Theatre Company and many local sports clubs to widen access to many different activities and strengthen integration.

During the year we have brought more people with lived experience of migration and the asylum system into all parts of the organisation. We are particularly proud of having recruited five people with lived experience into the staff and board teams. In our team of volunteers we have 77 centre members who have sought sanctuary in Calderdale and 122 non centre members. We ran an open process to recruit more trustees and were delighted to recruit six talented new trustees who bring a wide range of experience and knowledge to the board, including experience of seeking sanctuary in the UK.

After 52 years of operation, we had to take the decision to close our nursery in 2021. It was a poignant moment in the history of St Augustine's Centre, and we thank the excellent nursery staff for their hard work and dedication over the years. But it has also been an opportunity to utilise the space differently and we now have a dedicated English language room and a fantastic space used for a wide range of activities in the Community Building.

The tragic situation in Afghanistan in 2021 meant we needed to respond to the worries of people from Afghanistan living in Calderdale (as best we could). We have worked with partner organisations to raise awareness of the experiences of people seeking sanctuary and campaigned with partners for a better deal for all migrants, for a fairer immigration system and for changes in the Government's Nationality and Borders Bill. As I write this, the tragic situation in Ukraine means that once again the organisation is looking at what it can do to support and respond, alongside our local partners.

Use of hotels by the Home Office to house people seeking asylum, had already begun during 2020 and we have seen that increase. Over Christmas 2021, 108 family members were housed in a second hotel in Calderdale, and we continued to respond to the needs of that community in 2022.

We won two prestigious awards through the Community Foundation for Calderdale, one for 'Best Organisation to 'Go Over and Above During Covid', and one for a key volunteer Nawroz who leads our tech lab work.

As always, we are hugely proud that through collaborative efforts by Trustees, staff, volunteers, partners, funders and donors, we have supported over 750 centre users with a wide ranging of needs and increasingly involved them in the running of St Augustine's Centre. Thanks as ever to all our funders. I would like to pay special tribute to our excellent and committed staff group, led by our brilliant Director Sara, who continue to do incredible work and make a massive difference to the lives of our centre members and our community.

Andrew Jones (Co-Chair, Board of Trustees)

May 2022

# **St. Augustine's Centre, Halifax**

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

### **Operational Overview**

#### **Strategy**

The Trustees keep the vision, and the strategy for the delivery of that vision, under regular review. One of the key attributes of the Centre is the ability to respond to the needs of those who use our services; the flexibility this requires necessitates a correspondingly flexible approach. This has been severely tested in 2020/1 but we have adapted successfully.

#### **Board Membership**

The Trustees keep under review the number of Board members and the mix of skills and experience they can offer. The full Board had 5 scheduled meetings throughout the year to consider a wide range of issues plus "away days" to deal with more strategic discussions.

We appointed six new Trustees at the AGM in September 2021 following a rigorous process. This includes people with experience of the Asylum process thereby increasing our knowledge base. At the same time we said goodbye to Iman Al Harathi and our long term Chair Rev John Hellewell who has taken a role outside of the area.

The Trustees also regularly review the major risks to which the charity is exposed with systems or procedures being put in place to mitigate them. The most significant external risk is linked to availability of funding to support our work. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, users and visitors to the Centre.

#### **Staffing**

The dedication and hard work of the staff over the last 2 years has been outstanding in what were unprecedented circumstances. At the end of the summer term our Nursery closed and our remaining 3 members of staff left to take on roles at other organisations. As always there have been several new staff appointed during the year while others left. We appreciate the contribution made by everybody who worked for the Centre in 2021.

#### **Volunteers**

Volunteers are essential to St. Augustine's Centre and the work that we do; without them we could not continue to meet the high demand for our services. We now have strong teams of volunteers across ESOL, the Welcome Programme, Employability Programme and Welcome Café (to name just a few) who dedicate their time to support and deliver an excellent service. We continue to encourage our Centre Users to volunteer at the Centre, it being a fantastic opportunity to form social groups, learn English and use their skills (as well as learning new ones!) The improvement that this makes to an individual's overall mental health and wellbeing is significant.

#### **Training**

We continued to provide staff, volunteers and Centre Members with training opportunities and to prepare for college and work. With partners we provide training courses for Centre Users, such as First Aid and Food Hygiene Courses.

#### **Partnerships**

These are an important way that we provide our Centre Members with opportunities for different experiences. We also have key partners that we work with in helping our Centre Members. Our sincere thanks go to all those organisations who have helped the Centre in 2021.

# **St. Augustine's Centre, Halifax**

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

### **Financial Overview**

#### **Funding**

Total income continues to rise as we engage with more partners at £530,612 (2020: £460,958). The amount of unrestricted income increased significantly to £132,630 (2020: £104,028) while restricted income rose to £397,982 (2020: £356,930). As a result of additional services our expenditure also increased to £475,812 (2020: £332,718). This resulted in restricted reserves of £13,425 (2020: £63,064) as per the Statement of Financial Activities. Unrestricted reserves increased significantly again by £41,375 (2020: £65,176).

With the appointment of our Centre Director Sara in March 2020 there has been a significant increase in the number of funders and amount of funding. She has established strong relationships with a number of funders who have offered us substantial support at a time when many charities have seen their income fall significantly. The number of organisations we have received grants from increased in 2021 and we continue to pursue other possibilities. We are grateful to all organisations who have supported us in 2021 and as always to our long-term partners, Calderdale Metropolitan Borough Council and Community Foundation for Calderdale (CFfC). There has also been significant support from Barrow Cadbury Trust, Lloyds Foundation, both financial and physical, plus funding over 3 years from both The Tudor Trust and Henry Smith Charity. We also have a new partnership working with Sheffield Hallam University on Family Reunion.

The ongoing support from individuals and local organisations who provide our unrestricted funds are vital to the Centre's ongoing activities and we are very grateful that this continues to grow.

#### **Reserves Policy**

The charity's total reserves at the year-end were £213,648 (2020: £158,868) of which £107,777 (2020: £66,422) were unrestricted. The Board of Trustees has agreed to maintain a reserve level equivalent to not less than 3 months' running costs and to increase that to £100,000, which we have done in 2021, then to keep it at that level going forward.

#### **Investment Policy**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment

#### **COVID 19**

The charitable sector has been hit hard by the effects of COVID 19, affecting their ability to deliver services and raise the funds necessary to operate. St Augustines has not been immune to this, but we have managed to keep our support operating in a safe way, more remotely than pre COVID. The organisations funding our front-line work have all been supportive of this so there has been no gap in funding. Where we have had reduced income from fund raising events this has been more than covered from other sources. Adapting to COVID has incurred additional costs but we have received several grants towards this, so this has not been an additional burden financially. The challenge will come in future years as COVID emergency funding isn't available, needs increase and organisations will be competing for limited funding.

# **St. Augustine's Centre, Halifax**

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

### **Future plans and priorities**

In 2021 we continued to increase our Donor base from all sources and finished the year in a much healthier financial position. Despite the continuing problems from the pandemic in the first half of 2021 we have had unprecedented support.

- Having rebuilt our reserves by the end of 2021 we need to ensure that this continues at a sustainable level. Continuing to explore all avenues for potential funding remains one of our main priorities. To this end we have a small team of staff and Trustees who concentrate on this.
- Regular donations are an important part of our unrestricted income and to try and keep this growing we are looking at the different platforms that are available. As part of that we are going to upgrade our website to make it easy to donate.
- As the needs of our beneficiaries continue to grow, we need to increase and expand our income streams from sources that will support those aims, so that we can continue to respond in a positive way.
- We are fortunate in having around 200 volunteers who support our work, and we will look to provide them with more targeted support and access to more opportunities to improve their skills. We will continue to encourage our centre members to be part of this team.
- We are clear we want to become increasingly user led and will prioritize the appointment of staff, volunteers and Trustees with experience of the asylum process.
- We will continue with campaigning work to share the stories and experiences of our centre members with the aim of influencing policy and thinking.
- As the number of refugees and asylum-seekers coming to Calderdale continues to increase, we need to review our model of service delivery to ensure that we continue to support local people as well as responding to the needs of this growing community. As more families and individuals are settled outside of the immediate vicinity of the Centre, we are working on an outreach model of provision.
- Alongside our welfare and immigration work, we are exponentially growing our integration, activities and wellbeing activities to enable our centre users to live fuller lives that utilise their wealth of talents and skills.
- We are improving our buildings and premises, so they are more accessible, creative, welcoming and allow greater physical indoor and outdoor space in a post pandemic world. An extension to the support services building is a priority in 2022. Because of global events the cost of this will be more than we have received in grants but the Trustees have committed the extra funds from our reserves.



# **St. Augustine's Centre, Halifax**

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

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

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

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Signed on behalf of the board of trustees on 29/06/2022

Simon Bottomley (Trustee)

## **St. Augustine's Centre, Halifax**

### **Independent examiner's report to the trustees of St. Augustine's Centre, Halifax**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 10 to 22.

#### **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 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 of ACCA 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: Helen Galvin FCCA

30/06/2022

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**St. Augustine's Centre, Halifax**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2021**

|                                      | Notes | 2021<br>Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                  |       |                                    |                                  |                             |                             |
| Donations                            | (2)   | 51,050                             | 10,918                           | 61,968                      | 34,264                      |
| Charitable activities                | (3)   | 81,535                             | 387,040                          | 468,575                     | 426,320                     |
| Fundraising                          |       | -                                  | 24                               | 24                          | 62                          |
| Bank interest                        |       | 45                                 | -                                | 45                          | 312                         |
| <b>Total income</b>                  |       | <u>132,630</u>                     | <u>397,982</u>                   | <u>530,612</u>              | <u>460,958</u>              |
| <b>Expenditure on:</b>               |       |                                    |                                  |                             |                             |
| Charitable activities                | (4)   | <u>113,919</u>                     | <u>361,913</u>                   | <u>475,832</u>              | <u>332,718</u>              |
| <b>Total expenditure</b>             |       | <u>113,919</u>                     | <u>361,913</u>                   | <u>475,832</u>              | <u>332,718</u>              |
| <b>Net income</b>                    |       | <u>18,711</u>                      | <u>36,069</u>                    | <u>54,780</u>               | <u>128,240</u>              |
| <b>Transfers between funds</b>       |       | <u>22,644</u>                      | <u>(22,644)</u>                  | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>         |       | <u>41,355</u>                      | <u>13,425</u>                    | <u>54,780</u>               | <u>128,240</u>              |
| <b>Fund balances brought forward</b> |       | <u>66,422</u>                      | <u>92,446</u>                    | <u>158,868</u>              | <u>30,628</u>               |
| <b>Fund balances carried forward</b> | (5)   | <u>107,777</u>                     | <u>105,871</u>                   | <u>213,648</u>              | <u>158,868</u>              |

All incoming resources and resources expended derive from continuing activities.

# St. Augustine's Centre, Halifax

## Balance sheet

as at 31 December 2021

|  |     | 2021           | 2021           | 2021           | 2020           |
|--|-----|----------------|----------------|----------------|----------------|
|  |     | Unrestricted   | Restricted     | Total          | Total          |
|  |     | £              | £              | £              | £              |
| <b>Current assets</b>                      |     |                |                |                |                |
| Debtors and prepayments                    | (6) | 4,488          | 5,847          | 10,335         | 50,601         |
| Cash at bank and in hand                   | (7) | 108,941        | 131,513        | 240,454        | 150,926        |
| <b>Total current assets</b>                |     | <u>113,429</u> | <u>137,360</u> | <u>250,789</u> | <u>201,527</u> |
| <b>Current liabilities:</b>                |     |                |                |                |                |
| <b>amounts falling due within one year</b> |     |                |                |                |                |
| Creditors and accruals                     | (8) | 5,652          | 8,039          | 13,691         | 23,851         |
| Deferred income                            |     | -              | 23,450         | 23,450         | 18,808         |
| <b>Total current liabilities</b>           |     | <u>5,652</u>   | <u>31,489</u>  | <u>37,141</u>  | <u>42,659</u>  |
| <b>Net current assets</b>                  |     | <u>107,777</u> | <u>105,871</u> | <u>213,648</u> | <u>158,868</u> |
| <b>Net assets</b>                          |     | <u>107,777</u> | <u>105,871</u> | <u>213,648</u> | <u>158,868</u> |
| <b>Funds</b>                               |     |                |                |                |                |
| Unrestricted funds                         |     | 107,777        | -              | 107,777        | 66,422         |
| Restricted funds                           |     | -              | 105,871        | 105,871        | 92,446         |
| <b>Total funds</b>                         |     | <u>107,777</u> | <u>105,871</u> | <u>213,648</u> | <u>158,868</u> |

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

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

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

The financial statements were approved by the board of trustees on 29/06/2022

Simon Bottomley (Trustee)

**St. Augustine's Centre, Halifax**  
**Statement of cash flows**  
**for the year ended 31 December 2021**

|   | 2021<br>£       | 2020<br>£      |
|---|-----------------|----------------|
| <b>Cash flows from operating activities:</b>  |                 |                |
| <b>Net cash provided by (used in) operating activities</b>                                    | <u>84,841</u>   | <u>108,539</u> |
| <b>Cash flows from investing activities:</b>  |                 |                |
| Dividends and interest  | 45              | 312            |
| Purchase of tangible fixed assets   | -               | -              |
| <b>Net cash provided by (used in) investing activities</b>                                    | <u>45</u>       | <u>312</u>     |
| Change in cash and cash equivalents in the reporting period                                   | 89,528          | 93,855         |
| Cash and cash equivalents at the beginning of the reporting period                            | <u>150,926</u>  | <u>57,071</u>  |
| <b>Cash and cash equivalents at the end of the reporting period</b>                           | <u>240,454</u>  | <u>150,926</u> |
| <b>Reconciliation of net movement in funds to net cash flow from operating activities</b>     |                 |                |
|   | 2021<br>£       | 2020<br>£      |
| Net movement in funds for the reporting period (as per the statement of financial activities) | 54,780          | 128,240        |
| Adjustments for:  |                 |                |
| Depreciation charges  | -               | -              |
| Other interest receivable and similar income  | (45)            | (312)          |
| (Increase) / decrease in debtors and prepayments  | 40,266          | (36,575)       |
| Increase / (decrease) in creditors and accruals   | <u>(10,160)</u> | <u>17,186</u>  |
| <b>Net cash provided by (used in) operating activities</b>                                    | <u>84,841</u>   | <u>108,539</u> |
| <b>Analysis of cash and cash equivalents</b>  |                 |                |
|   | 2021<br>£       | 2020<br>£      |
| Cash in hand  | 539             | 335            |
| Notice deposits (less than 30 days)   | <u>239,915</u>  | <u>150,591</u> |
| <b>Total cash and cash equivalents</b>  | <u>240,454</u>  | <u>150,926</u> |

# **St. Augustine's Centre, Halifax**

## **Notes to the accounts**

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

#### **1 Accounting policies**

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

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity constitutes a public benefit entity as defined by FRS 102.

##### **Reconciliation with previous Generally Accepted Accounting Practice in preparing the accounts**

The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. They have determined that no such restatement is required.

As a consequence, 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.

# **St. Augustine's Centre, Halifax**

## **Notes to the accounts**

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

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

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

Tangible fixed assets costing more than £700 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

##### **Pensions**

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

##### **Fund accounting**

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

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

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

##### **Leases**

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

**St. Augustine's Centre, Halifax**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

| <b>2 Donations</b>                         | 2021          | 2021           | 2021           | 2020           |
|--|---------------|----------------|----------------|----------------|
|  | Unrestricted  | Restricted     | Total          | Total          |
|  | funds         | funds          | funds          | funds          |
|  | £             | £              | £              | £              |
| Gift aid                                   | 1,736         | -              | 1,736          | 1,730          |
| General donations                          | 49,314        | 10,918         | 60,232         | 32,534         |
|  | <u>51,050</u> | <u>10,918</u>  | <u>61,968</u>  | <u>34,264</u>  |
| <b>3 Charitable activities income</b>      | 2021          | 2021           | 2021           | 2020           |
|  | Unrestricted  | Restricted     | Total          | Total          |
|  | funds         | funds          | funds          | funds          |
|  | £             | £              | £              | £              |
| Grants for charitable activities           |               |                |                |                |
| CMBC Children & Young People's Services    | -             | 49,474         | 49,474         | 68,531         |
| CMBC Communities Directorate               | 15,900        | 109,970        | 125,870        | 66,518         |
| CMBC Adult Learning                        | -             | 5,000          | 5,000          | 2,856          |
| W.F Southall Trust                         | 4,917         | -              | 4,917          | 4,917          |
| Refugee Action                             | 2,000         | -              | 2,000          | 6,104          |
| Community Foundation for Calderdale (CFFC) | 500           | 74,831         | 75,331         | 67,394         |
| Sir George Martin Foundation               | -             | -              | -              | 2,500          |
| Thomson Reuters                            | -             | -              | -              | 500            |
| Barrow Cadbury Trust                       | -             | 18,620         | 18,620         | 25,730         |
| Carling Made Local Fund                    | -             | -              | -              | 3,970          |
| The Charities Trust                        | -             | -              | -              | 1,900          |
| St James's Place Charitable Foundation     | -             | -              | -              | 2,500          |
| Rotary Club of Halifax                     | -             | -              | -              | 1,500          |
| The Henry Smith Charity                    | 30,000        | -              | 30,000         | 30,000         |
| HM Revenue & Customs                       | -             | -              | -              | 6,848          |
| Halifax Opportunities Trust                | -             | 1,000          | 1,000          | 8,500          |
| The Lloyds Foundation                      | 25,000        | 27,195         | 52,195         | 43,019         |
| National Lottery Community Fund            | -             | -              | -              | 9,845          |
| Tesco Community Grant                      | -             | -              | -              | 1,500          |
| The Wharfedale Foundation                  | -             | -              | -              | 2,000          |
| Together We Grow                           | -             | -              | -              | 184            |
| The Tudor Trust                            | -             | 32,000         | 32,000         | 52,000         |
| Yorkshire Dales Millennium Trust           | -             | -              | -              | 400            |
| NACCOM (Respond and Adapt Fund)            | -             | -              | -              | 10,000         |
| Hebden Bridge Arts Festival                | -             | 700            | 700            | -              |
| The Great Bike Revival                     | -             | 1,500          | 1,500          | -              |
| Mears Group                                | -             | 1,000          | 1,000          | -              |
| Newground                                  | -             | 500            | 500            | -              |
| South West NHS Foundation Trust            | -             | 2,000          | 2,000          | -              |
| Sheffield Hallam University                | -             | 31,371         | 31,371         | -              |
| The Brelms Trust                           | -             | 5,000          | 5,000          | -              |
| The Neighbourly Foundation                 | -             | 1,000          | 1,000          | -              |
| University College London                  | 1,200         | -              | 1,200          | -              |
| VSI Alliance                               | -             | 227            | 227            | -              |
| Voluntary Action Calderdale                | -             | 25,000         | 25,000         | -              |
| Café Wednesday and catering                | -             | 542            | 542            | 463            |
| Service charges and room hire              | 1,012         | -              | 1,012          | 6,452          |
| Other income                               | 1,006         | 110            | 1,116          | 189            |
|  | <u>81,535</u> | <u>387,040</u> | <u>468,575</u> | <u>426,320</u> |



**St. Augustine's Centre, Halifax**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

| 4 Charitable activities expenditure | 2021                           | 2021          | 2021           | 2020           |
|-------------------------------------|--------------------------------|---------------|----------------|----------------|
|                                     | Activities undertaken directly | Support costs | Total funds    | Total funds    |
|                                     | £                              | £             | £              | £              |
| Charitable activities               | 392,270                        | 76,305        | 468,575        | 426,320        |
|                                     | <u>392,270</u>                 | <u>76,305</u> | <u>468,575</u> | <u>426,320</u> |

**Support costs**

|  | 2021          | 2020          |
|--|---------------|---------------|
|  | Total funds   | Total funds   |
|  | £             | £             |
| Management, finance and administration support | 54,575        | 41,244        |
| Office costs                                   | 15,518        | 15,361        |
| Human resources                                | 3,837         | 3,026         |
| Subscriptions                                  | 707           | 482           |
| Governance                                     | 1,668         | 997           |
|  | <u>76,305</u> | <u>61,110</u> |

**Charitable activities expenditure**

|                                      | 2021               | 2021             | 2021           | 2020           |
|--------------------------------------|--------------------|------------------|----------------|----------------|
|                                      | Unrestricted funds | Restricted funds | Total funds    | Total funds    |
|                                      | £                  | £                | £              | £              |
| Salaries and NI (4a)                 | 63,205             | 276,341          | 339,546        | 236,519        |
| Independent examination              | 2,049              | 63               | 2,112          | 1,740          |
| Administration support               | 1,552              | 1,366            | 2,918          | 1,248          |
| Bank charges                         | 662                | 189              | 851            | 552            |
| Cleaning                             | 867                | 12               | 879            | 938            |
| Marketing and communications         | 3,107              | 6,491            | 9,598          | 2,414          |
| Governance                           | 856                | 812              | 1,668          | 997            |
| Health, safety and medical costs     | 1,502              | 284              | 1,786          | 187            |
| Human resources                      | 2,969              | 868              | 3,837          | 3,026          |
| Hygiene covid costs                  | 470                | 55               | 525            | 2,869          |
| Insurance                            | 2,012              | 615              | 2,627          | 2,063          |
| Decor and maintenance                | 8,217              | 1,014            | 9,231          | 2,264          |
| Rent and room hire                   | 3,902              | 2,503            | 6,405          | 6,576          |
| Staff wellbeing                      | 226                | 2,311            | 2,537          | 1,059          |
| Stationery, postage and office costs | 2,501              | 462              | 2,963          | 2,574          |
| Subscriptions                        | 483                | 224              | 707            | 482            |
| Telephone, internet and digital      | 6,152              | 2,080            | 8,232          | 11,541         |
| Training                             | 992                | 105              | 1,097          | 886            |
| Travel expenses                      | 294                | 4                | 298            | 63             |
| Utilities                            | 5,259              | 809              | 6,068          | 6,692          |
| Food and refreshments                | -                  | 327              | 327            | 508            |
| Capital and redevelopment works      | 984                | -                | 984            | 9,704          |
| Support programme expenditure        | 721                | 10,686           | 11,407         | 4,590          |
| Volunteer expenses                   | -                  | 22               | 22             | 106            |
| Activities programme expenditure     | 4,889              | 53,823           | 58,712         | 33,004         |
| Sundry                               | 48                 | 447              | 495            | 116            |
|                                      | <u>113,919</u>     | <u>361,913</u>   | <u>475,832</u> | <u>332,718</u> |

**St. Augustine's Centre, Halifax**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

| <b>4a Staff costs and numbers</b> | 2021           | 2020           |
|-----------------------------------|----------------|----------------|
|                                   | £              | £              |
| Gross salaries                    | 308,229        | 214,364        |
| Redundancy costs                  | 6,516          | 7,710          |
| Social security costs             | 20,564         | 12,920         |
| Employment allowance              | (4,000)        | (4,000)        |
| Pensions                          | 8,237          | 5,525          |
|                                   | <u>339,546</u> | <u>236,519</u> |

The average number of employees during the year was 17.2 (2021: 14.2).  
There were no employees with emoluments above £60,000.

| <b>Defined contribution pension scheme</b>              | 2021  | 2020  |
|---|-------|-------|
|   | £     | £     |
| Costs of the scheme to the charity for the year         | 8,237 | 5,525 |
| Amount of any contributions outstanding at the year end | 1,702 | 1,610 |
| Amount of any contributions prepaid at the year end     | -     | -     |

**St. Augustine's Centre, Halifax**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

| <b>5 Restricted funds</b>        | Balance b/f   | Incoming       | Outgoing       | Transfers       | Balance c/f    |
|----------------------------------|---------------|----------------|----------------|-----------------|----------------|
|                                  | £             | £              | £              | £               | £              |
| VPRS Integration                 | 7,003         | 31,710         | 31,318         | (4,002)         | 3,393          |
| Sir George Martin Foundation (1) | 1,500         | -              | -              | -               | 1,500          |
| CFFC Destitution Fund            | 4,356         | -              | 4,009          | -               | 347            |
| Thomson Reuters                  | 862           | 1,000          | -              | -               | 1,862          |
| Sir George Martin Foundation (2) | 2,500         | -              | 2,541          | 41              | -              |
| CMBC - DCatch                    | 884           | 5,681          | 6,565          | -               | -              |
| Barrow Cadbury Trust             | 25,730        | 18,620         | 44,337         | (13)            | -              |
| Carling Made Local Fund          | 3,493         | -              | -              | -               | 3,493          |
| CFFC Creative Activities         | 2,254         | -              | 2,251          | (3)             | -              |
| The Wharfedale Foundation        | 1,200         | -              | 1,200          | -               | -              |
| Gardening and DIY                | 1,566         | -              | -              | -               | 1,566          |
| CMBC Walk the Calderdale Way     | 1,080         | -              | 481            | -               | 599            |
| Lloyds Foundation React Fund     | 3,627         | -              | -              | (3,627)         | -              |
| CMBC Capital                     | 9,761         | -              | 9,761          | -               | -              |
| CFFC Gartland                    | 5,000         | -              | 5,003          | 3               | -              |
| Halifax Opportunities Trust      | 2,879         | 1,000          | 3,803          | -               | 76             |
| CFFC Emergency Response          | 7,266         | 5,000          | 12,265         | (1)             | -              |
| NACCOM (Respond and Adapt Fund)  | 10,000        | -              | 9,977          | (23)            | -              |
| CMBC - EEF                       | -             | 44,422         | 38,714         | (5,708)         | -              |
| CFFC Access                      | -             | 5,000          | -              | -               | 5,000          |
| The Tudor Trust (1)              | -             | 30,000         | 19,282         | (718)           | 10,000         |
| Creative Minds NHS               | -             | 2,000          | 1,997          | -               | 3              |
| CFFC Ghandi Foundation           | -             | 18,395         | 7,129          | -               | 11,266         |
| The Brelms Trust                 | -             | 5,000          | 5,000          | -               | -              |
| CFFC Clothes Hanger              | -             | 1,950          | 1,951          | 1               | -              |
| CFFC Health Inequalities         | -             | 15,000         | 13,542         | -               | 1,458          |
| CMBC Public Health               | -             | 32,500         | 13             | -               | 32,487         |
| VSI Health Inequalities          | -             | 25,000         | 17,693         | -               | 7,307          |
| CFFC Housing                     | -             | 4,918          | 1,253          | -               | 3,665          |
| SHU Family Reunion               | -             | 31,371         | 25,389         | (2,439)         | 3,543          |
| CMBC Integration                 | -             | 15,044         | 13,096         | -               | 1,948          |
| Calderdale Adult Learning        | -             | 5,000          | 5,096          | 96              | -              |
| CMBC Advice                      | -             | 9,573          | 9,581          | 8               | -              |
| Financial Resilience             | -             | 2,500          | 2,308          | (192)           | -              |
| The Lloyds Foundation DCMS       | -             | 27,195         | 27,130         | (65)            | -              |
| Active Calderdale                | -             | 15,297         | 12,251         | -               | 3,046          |
| CFFC Holidays                    | -             | 14,675         | 9,941          | (4,200)         | 534            |
| CFFC Befriending                 | -             | 4,958          | 66             | -               | 4,892          |
| CMBC Luncheon Club               | -             | 2,000          | -              | (2,000)         | -              |
| CFFC Never Hungry Again          | -             | 4,935          | 4,935          | -               | -              |
| Tudor Trust (2)                  | -             | 2,000          | 2,285          | 285             | -              |
| Various restricted donations     | -             | 9,457          | 2,593          | (83)            | 6,781          |
| Various small grants             | 1,485         | 6,781          | 7,156          | (5)             | 1,105          |
|                                  | <u>92,446</u> | <u>397,982</u> | <u>361,913</u> | <u>(22,644)</u> | <u>105,871</u> |

# **St. Augustine's Centre, Halifax**

## **Notes to the accounts continued**

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

#### **Restricted funds continued**

| <b>Fund name</b>                 | <b>Purpose of restriction</b>   |
|----------------------------------|---|
| VPRS Integration                 | For the vulnerable persons resettlement scheme  |
| Sir George Martin Foundation (1) | Towards the building refurbishment  |
| CFFC Destitution Fund            | For food and travel for people who are destitute  |
| Thomson Reuters                  | For the refurb of the salon and old nursery area  |
| Sir George Martin Foundation (2) | For English Language classes  |
| CMBC - DCatch                    | To pay for a one to one worker for a child with needs   |
| Barrow Cadbury Trust             | For salaries linked to advice and welfare work  |
| Carling Made Local Fund          | To decorate and equip rooms   |
| CFFC Creative Activities         | For summer programme costs  |
| The Wharfedale Foundation        | For English Language costs  |
| Gardening and DIY                | For garden related expenditure  |
| CMBC Walk the Calderdale Way     | For the 'Walk the Calderdale Way' project   |
| Lloyds Foundation React Fund     | For a marquee, cabin and some core costs  |
| CMBC Capital                     | For the development of a CRM system   |
| CFFC Gartland                    | For the Welcome Café  |
| Halifax Opportunities Trust      | For food and Christmas hampers  |
| CFFC Emergency Response          | Towards Wifi costs for clients and the refurbishment of donated computers   |
| NACCOM (Respond and Adapt Fund)  | For housing related development   |
| CMBC - EEF                       | For the supply of free early years provision for 2 to 4 year olds   |
|                                  | The transfer represents the overspend being funded from unrestricted funds and management charges as agreed by the funder |
| CFFC Access                      | Towards the support building capital project  |
| The Tudor Trust (1)              | Towards the directors salary and the garage refurbishment   |
| Creative Minds NHS               | To make the studio effective from being a nursery   |
| CFFC Ghandi Foundation           | For the costs of creative activities, trips and events  |
| The Brelms Trust                 | Towards the head of activities salary costs   |
| CFFC Clothes Hanger              | To turn the cellar into a free shop   |
| CFFC/VSI Health Inequalities     | For a health service and development with health partners   |
| CMBC Public Health               | To support the Local Outbreak Plan and health salary costs  |
| CFFC Housing                     | To temporarily cover the salary of the senior housing caseworker  |
| SHU Family Reunion               | For the Refugee Family Reunion project  |
| CMBC Integration                 | For activities enabling newly arrived people to settle in   |
| Calderdale Adult Learning        | For English classes   |
| CMBC Advice                      | Towards casework through the Advice Drop In sessions  |
| Financial Resilience             | Towards casework through the Advice Drop In sessions  |
| The Lloyds Foundation DCMS       | Towards specific salaries   |
| Active Calderdale                | For the provision of sport and wellbeing activities   |
| CFFC Holidays                    | Towards a holiday activity for children seeking sanctuary   |
| CFFC Befriending                 | For a befriending project   |
| CMBC Luncheon Club               | Towards the costs of providing a Welcome Café   |
| CFFC Never Hungry Again          | Towards food and equipment in the Welcome Cafe  |
| Tudor Trust (2)                  | Towards staff wellbeing   |
| Various restricted donations     | Donations given specifically for named projects   |
| Various small grants             | Grants given specifically for restricted projects   |

Small transfers have been made between the restricted and unrestricted funds as agreed by the funders.

The other transfer figures are in relation to management charges on the individual restricted funds as agreed with the various funders.

**St. Augustine's Centre, Halifax**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

| <b>6 Debtors and prepayments</b> | 2021          | 2020          |
|----------------------------------|---------------|---------------|
|                                  | £             | £             |
| Debtors                          | 6,966         | 49,118        |
| Prepayments                      | 3,369         | 1,483         |
|                                  | <u>10,335</u> | <u>50,601</u> |

| <b>7 Cash at bank and in hand</b> | 2021           | 2020           |
|-----------------------------------|----------------|----------------|
|                                   | £              | £              |
| Bank                              | 239,105        | 149,333        |
| Credit card balances              | 810            | 1,258          |
| Cash                              | 539            | 335            |
|                                   | <u>240,454</u> | <u>150,926</u> |

| <b>8 Creditors and accruals</b> | 2021          | 2020          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Creditors                       | 11,831        | 20,388        |
| Accruals                        | 1,860         | 3,463         |
|                                 | <u>13,691</u> | <u>23,851</u> |

**9 Trustee expenses**

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

**10 Related party transactions**

**Key management personnel**

The key management personnel of the charity comprises the trustees and the Centre Lead. The total employee benefits of the key management personnel of the charity were £35,792 (2020: £27,039).

| <b>Other transactions with trustees or related parties</b> |                                |                                   | 2021          | 2020          |
|--|--------------------------------|-----------------------------------|---------------|---------------|
|  |                                |                                   | £             | £             |
| <b>Name of trustee or related party</b>                    | <b>Relationship to charity</b> | <b>Description of transaction</b> |               |               |
| R. Hellewell   | Employee                       | Salary costs                      | 19,228        | 29,603        |
| N. Clarke  | Employee                       | Salary costs                      | 15,933        | 12,429        |
|  |                                |                                   | <u>35,161</u> | <u>42,032</u> |

The above employees are individually connected to two of the trustees who both resigned during the year.

**11 Operating leases**

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

|  | 2021          | 2020          |
|--|---------------|---------------|
|  | £             | £             |
| Within one year                        | 2,798         | 2,798         |
| In the second to fifth years inclusive | 8,280         | 11,079        |
|  | <u>11,078</u> | <u>13,877</u> |

**St. Augustine's Centre, Halifax**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**12 Funds held for third parties**

|                     | Incoming<br>£ | Outgoing<br>£ | Balance c/f<br>£ |
|---------------------|---------------|---------------|------------------|
| Valley of Sanctuary | <u>2,387</u>  | <u>2,387</u>  | <u>-</u>         |

# St. Augustine's Centre, Halifax

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

|                                      | 2021<br>Unrestricted<br>funds<br>£ | 2020<br>Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2020<br>Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                        |                                    |                                    |                                  |                                  |                             |                             |
| Donations                            | 51,050                             | 28,642                             | 10,918                           | 5,622                            | 61,968                      | 34,264                      |
| Charitable activities                | 81,535                             | 75,012                             | 387,040                          | 351,308                          | 468,575                     | 426,320                     |
| Fundraising                          | -                                  | 62                                 | 24                               | -                                | 24                          | 62                          |
| Bank interest                        | 45                                 | 312                                | -                                | -                                | 45                          | 312                         |
| <b>Total income</b>                  | <b>132,630</b>                     | <b>104,028</b>                     | <b>397,982</b>                   | <b>356,930</b>                   | <b>530,612</b>              | <b>460,958</b>              |
| <b>Expenditure</b>                   |                                    |                                    |                                  |                                  |                             |                             |
| Charitable activities                | 113,919                            | 51,271                             | 361,913                          | 281,447                          | 475,832                     | 332,718                     |
| <b>Total expenditure</b>             | <b>113,919</b>                     | <b>51,271</b>                      | <b>361,913</b>                   | <b>281,447</b>                   | <b>475,832</b>              | <b>332,718</b>              |
| <b>Net income</b>                    | <b>18,711</b>                      | <b>52,757</b>                      | <b>36,069</b>                    | <b>75,483</b>                    | <b>54,780</b>               | <b>128,240</b>              |
| <b>Transfers between funds</b>       | <b>22,644</b>                      | <b>12,419</b>                      | <b>(22,644)</b>                  | <b>(12,419)</b>                  | <b>-</b>                    | <b>-</b>                    |
| <b>Net movement in funds</b>         | <b>41,355</b>                      | <b>65,176</b>                      | <b>13,425</b>                    | <b>63,064</b>                    | <b>54,780</b>               | <b>128,240</b>              |
| <b>Fund balances brought forward</b> | <b>66,422</b>                      | <b>1,246</b>                       | <b>92,446</b>                    | <b>29,382</b>                    | <b>158,868</b>              | <b>30,628</b>               |
| <b>Fund balances carried forward</b> | <b>107,777</b>                     | <b>66,422</b>                      | <b>105,871</b>                   | <b>92,446</b>                    | <b>213,648</b>              | <b>158,868</b>              |