

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 2022



West Yorkshire Community Accounting Service

St. Augustine's Centre, Halifax

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

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Prepared by West Yorkshire Community Accountancy Service CIO

St. Augustine's Centre, Halifax

Trustees' report for the year ended 31 December 2022

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

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

Name	Position	Dates
Mark Pattison	Co.Chair	
Andrew Jones	Co.Chair	
Simon Bottomley	Treasurer and secretary	
Katie Fawcett		Resigned 5 December 2022
Richard Seton		
Jessica Fowle		
Ashley Parkin		
Danielle Chavrimootoo		Resigned 5 December 2022
Doreen Mbazazi		Resigned 5 December 2022
Hina Gillani		Appointed 5 December 2022
Keith Baulcombe		Appointed 5 December 2022
Elina Eady		Appointed 5 December 2022
Lora Evans		Appointed 5 December 2022
Ebrahim Ghadirfar		Appointed 5 December 2022
Adesina Lawal		Appointed 5 December 2022
Charity number	1131784	Registered in England and Wales
Company number	06819800	Registered in England and Wales
Registered and principal address	Bankers	
St. Augustine's Centre	Unity Trust Bank PLC	CCLA Investment Management Ltd
Hanson Lane	Nine Brindley Place	The CBF Church of England Funds
Halifax	Birmingham	80 Cheapside
HX1 5PG	B1 2HB	London
		EC2V 6DZ
	Calderdale Credit Union	Nationwide Building Society
	17-19 Commercial Street	1/2 George Square
	Halifax	Halifax
	HX1 1HJ	HX1 1HF

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 16 February 2009. It is governed by a memorandum and articles of association which were amended on 20 April 2009 and 1 December 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

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.

St. Augustine's Centre, Halifax

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

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.

The charity's main activities

We are a specialist charity working with people seeking asylum, and new refugees, who are rebuilding their lives in Calderdale.

We are a community of around 19 staff, 180 volunteers, and over a thousand 'centre members' from 76 countries. From our community centre in Park Ward, Halifax we offer a person-centred approach, in a welcoming, safe and inclusive space.

We provide specialist advice on immigration and asylum, and one-to-one support with welfare, housing, health, and access to wider services.

We offer English language classes, training, creative, social, sports and wellbeing activities, trips and volunteering opportunities. We also run a befriending and integration service and give awareness raising talks to schools, businesses and community organisations.

Our centre has a free shop from which we offer donated clothes and shoes, a salon providing haircuts and beauty, a 'chill out' room to relax and socialise in and a garden. We also refurbish bikes and second-hand tech which we can then give to our centre members. On Mondays and Thursdays, we provide a cooked lunch at our Welcome Cafe, which is free and open to everyone.

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.

Co-Chair's report

Another amazing year for the St Augustine's Centre in challenging times! In 2022 we have continued to build capacity, grown and diversified our team, tightened up our operations and governance, at the same time as delivering a wide range of services and activities for our Centre Members.

In December 2022 our Co-Chair Mark Pattison stood down, we thank him for his sterling work and commitment and are glad that he remains on the board. We are very pleased to welcome our new Co-Chair Jess Fowle who joins Andrew in this role.

St. Augustine's Centre, Halifax

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

Co-Chair's report continued

We recruited five new trustees in 2022 and welcome Ebrahim, Elli, Keith, Lora and Lawal who between them bring a wealth of experience and knowledge to the board, including experience of seeking sanctuary in the UK. This brings the number of trustees up to 12. We said goodbye to three trustees in 2022, Doreen, Danielle and Katie – we thank them very much for their contributions. During the year we have strengthened our board governance arrangements, reviewed our strategic priorities, increased the effectiveness of board sub-groups and produced or refreshed several key policies.

The context of our work has been difficult – increased use of hotels in Calderdale as contingency accommodation by the Home Office, the implementation of the Nationality and Borders Act 2022, increased delays in immigration decisions, the Rwanda proposals, the rise of far-right hostility to people seeking asylum and refugees, a national financial and cost of living crisis – these challenges are just the tip of the iceberg. But despite these challenges, this has been a year when St Augustine's has grown and flourished and tangibly improved and brightened the lives of the people we support. Achieving all this in these difficult times is a remarkable achievement and a testament to the whole team at St Augustine's, staff, trustees and volunteers.

Part of the government's "hostile environment" is to frequently move people accommodated in the hotels around the country, often at short notice. Whilst there are currently almost 200 places for people seeking asylum in hotels in Calderdale, the turnover of people has meant we have supported nearly 1,500 people over 2022, pulling the organisation in a new direction with more outreach services operating in the hotels.

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 to have 9 people with lived experience (1/3rd) on the staff and board teams and just under half of our 180 volunteers are Centre Members who have sought sanctuary in Calderdale. Many activities or services are co-led by Centre Members, for example the bike project, the IT project that refurbishes and repairs laptops and phones, the Welcome Café, the free shop, the hair and beauty salon.

The wider report below outlines in more detail the array of services we provided in 2022, the numbers of people involved and examples of the impact of our work.

As always, we are hugely proud that through the collaborative efforts of trustees, staff, volunteers, partners, funders and donors, we have supported our Centre Members in 2022 with a wide range of needs, and increasingly involved them in the running of St Augustine's Centre. A big thanks as ever to all our funders, new and old. We 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 and Jess Fowle (Co-Chairs, Board of Trustees)
May-23

Achievements and performance

In 2022 we supported nearly 1500 people, the vast majority of whom are seeking sanctuary in Calderdale.

If 2020 was about responding to the pandemic, and 2021 was about building capacity, diversifying our team, tightening up our operations and significant expansion in our activities offer; 2022 was about responding to new asylum hotels and a focus on policies, systems and legal compliance.

There are now three hotels housing almost 200 people seeking asylum (including many families) as well as further dispersal accommodation which means the number of people in Calderdale has doubled in the last two years. The nature of asylum hotels requires a particular response because people are less independent and there temporarily (though that can mean 1 year plus). They are unable to cook their own food, have less freedom to come and go, live on a maximum of £8 a week and have to get used to living with multiple people from different countries. Working with the Council we have recruited two posts to support and integrate residents. This work is a challenge for all, but we are proud of the way we have been able to respond by providing English classes and activities in situ, find school and nursery places and advocate on behalf of residents' needs.

St. Augustine's Centre, Halifax

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

Achievements and performance continued

Immigration processes and legislation are changing all the time and we have been able to adapt accordingly.

Our aim was to increase the number of long term funders (for larger amounts) and we are delighted to have secured a 4-year lottery award for our Support work. Our relationship with the Council is stronger than ever and we have secured a three-year funding agreement with them which enables us to adapt to rising numbers and asylum accommodation. We re-established our immigration service through a new three-year partnership with Justice Together Initiative and Refugee Action.

We managed to raise over £75K in donations in 2022 which is a 20% jump from 2021. This is part thanks to a new Awareness Raising Programme of talks for schools, businesses and voluntary organisations we have launched with the aim of busting myths and spreading compassion. We have a strong reputation locally and within the immigration sector.

We undertook governance development work, recruited 5 new Trustees, introduced sub-groups and task and finish groups, changed our Memorandum and Articles of Association for the appointment of Trustees, and our overall purpose statement. Two notable sub-groups include one looking at sustainability which will be a focus for 2023 and another on Inclusion to push forward our Experts by Experience and Equalities, Diversity and Inclusion aims.

We've a new Safeguarding Policy and processes in place and we've achieved 90% of a very comprehensive GDPR audit and action plan.

We've partnered with HR and Health Safety specialists 'worknest' and as a result are putting in place a range of new policies and procedures.

We've dealt with the vandalism issues thanks to an excellent relationship with the Police who have installed their own temporary CCTV, arrested some of the individuals involved and helped us secure the funds to install fencing around a vulnerable part of our property.

We have got to grips with our CRM system now which means we are experts in quantitatively understand our impact and the resources are there to explore our qualitative impact more in time.

Volunteer development has become a focus in 2022 and we undertook a survey and have started to implement recommendations including a quarterly Volunteer newsletter, monthly awards, clearer training and line management.

We opened a 'chill out room' and 'warm space' designed pro bono by an excellent designer which means it's a room that people feel comfortable to be in. It has facilities to make hot drinks, board games, x-box, a piano, children's toys, large and intimate meeting spaces, phone charging, free WIFI and more.

We also developed a new Drop-In Manager role for our Advice Drop-In which means the way we run this service and how we recruit and train volunteer caseworkers is considerably improved. We have some new, talented staff on board, notably a Premises & IT Manager who has taken on a lot of the leadership for this area of work, including Health and Safety processes.

Having people with lived experience of seeking asylum represented in our staff, trustee and volunteer team, brings exceptional insights and experiences, and together with those of our centre members, they shape what we do.

We have made our commitment to LGBTQ Staff and centre members more visible through posters and a Centre Member agreement that everyone must sign.

Finally, we took on a house management provider to manage the house we have available for people who have become destitute. This has meant we can focus on immigration and integration support rather than using our time to deal with housing issues.

St. Augustine's Centre, Halifax

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

Plans for future periods

In 2023 and beyond we plan to:

Develop specific services

- Build up a Legal Literacy service in recognition of the lack of Legal Aid and solicitors, with staff and volunteers
- Respond to significant changes in the asylum legislation through the Illegal Migration Bill
- Improve our Welcome Programme and a programme of associated talks for new arrivals to encourage more independence and integration
- Build on our Awareness Raising programme and encourage more donations and fundraisers
- Build up our Cycle Club and bike refurb skills

Develop capacity and expertise

- Recruit more volunteers with lived experience to support casework and legal literacy work
- Improve capacity in our comms team

Update and create new policies and processes

- Develop a Sustainability policy and prioritise sustainability in all we do, making the explicit link between migration and climate change
- Develop a response to the rise of the far right and anti-asylum movements to protect our community

Improve our story telling through blogs and case studies

- Develop our qualitative impact assessment
- Complete the upgrade to our GDPR process
- Update our strategic risk register
- Begin to work on paperless systems
- Achieve Volunteering gold standard

Improve our premises

- Reduce vandalism by erecting a fence and creating more physical synergy and accessibility between our two buildings
- Grow more vegetables & fruit for use in our Welcome Café
- Improve the energy efficiency of our premises and sustainability of our operations
- Put a robust lease in place for our Activities Building and clarify relationships with our different landlords

Financial review

The net income for the year was £155,899, including net income of £83,700 on unrestricted funds and net income of £72,199 on restricted funds after transfers.

Funding

Total income rose significantly as we engaged with more partners and saw a substantial increase in the demand for support, to £740,184 (2022: £530,612). As a result of these additional services our expenditure also increased to £582,693 (2022: £475,812). This resulted in a rise in restricted reserves of £72,199 (2022: £13,425), as per the Statement of Financial Activities, and unrestricted reserves increased again by £23,355 (2022: £13,425).

St. Augustine's Centre, Halifax

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

Financial review continued

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 several 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 again in 2022 and we continue to pursue other possibilities. We are grateful to all organisations who have supported us in 2022 and as always to our long-term partners, Calderdale Metropolitan Borough Council and Community Foundation for Calderdale (CFfC). As mentioned elsewhere we have received 4-year funding from the National Lottery Community Fund and this will greatly help our fund our Support Work. There has also been significant support from Blue Thread, Refugee Action and Lloyds Foundation, both financial and physical, plus funding over 3 years from both The Tudor Trust and Henry Smith Charity has continued.

During 2022 we finally undertook our extension project to the Support Centre building. This has created a proper reception area from which to operate our services plus the garage has been converted to provide additional room space. Capital funding is more difficult to obtain so our thanks go to The Clothworkers Foundation, Tudor Trust and Rotary Club of Halifax who helped us with this. The substantial increase in building costs meant we had to fund more of this from our unrestricted reserves than we had expected. At the end of 2022 we were successful in obtaining a grant from Net Zero Hub which will allow us in 2023 to improve the insulation of both buildings, install energy efficient lighting and fit Solar Panels with a battery backup on the Support building.

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 at a time when there is great pressure on people's disposable income.

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

Reserves policy

The Board of Trustees has agreed to maintain a reserve level equivalent to not less than 3 months' running costs in order to enable the smooth running of the charity. This would equate to approximately £145,000 based on annual expenditure of £580,000.

The total funds held at the year end were £371,139. Restricted funds were £178,070, leaving £193,069 in unrestricted funds. This includes tangible fixed assets with a value of £61,937. Excluding the restricted funds and tangible fixed assets from the total funds leaves unrestricted free reserves of £131,132.

St. Augustine's Centre, Halifax

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Approved by the board of trustees on 1/9/2023

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 2022, which are set out on pages 10 to 24.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

6/9/2023

West Yorkshire Community Accountancy Service CIO

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 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations and legacies	(2)	68,818	11,374	80,192	61,968
Charitable activities	(3)	21,037	637,792	658,829	468,575
Fundraising		-	-	-	24
Bank interest		1,163	-	1,163	45
Total income		<u>91,018</u>	<u>649,166</u>	<u>740,184</u>	<u>530,612</u>
Expenditure on:					
Charitable activities	(4)	119,912	464,373	584,285	475,832
Total expenditure		<u>119,912</u>	<u>464,373</u>	<u>584,285</u>	<u>475,832</u>
Net income / (expenditure)		<u>(28,894)</u>	<u>184,793</u>	<u>155,899</u>	<u>54,780</u>
Transfers between funds	(4)	<u>112,594</u>	<u>(112,594)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>83,700</u>	<u>72,199</u>	<u>155,899</u>	<u>54,780</u>
Fund balances brought forward		<u>107,777</u>	<u>105,871</u>	<u>213,648</u>	<u>158,868</u>
Fund balances carried forward	(5)	<u>191,477</u>	<u>178,070</u>	<u>369,547</u>	<u>213,648</u>

All incoming resources and resources expended derive from continuing activities.

St. Augustine's Centre, Halifax

Balance sheet

as at 31 December 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	61,937	-	61,937	-
Total fixed assets		<u>61,937</u>	<u>-</u>	<u>61,937</u>	<u>-</u>
Current assets					
Debtors and prepayments	(7)	17,128	30,802	47,930	10,335
Cash at bank and in hand	(8)	131,392	147,268	278,660	240,454
Total current assets		<u>148,520</u>	<u>178,070</u>	<u>326,590</u>	<u>250,789</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	18,980	-	18,980	37,141
Total current liabilities		<u>18,980</u>	<u>-</u>	<u>18,980</u>	<u>37,141</u>
Net current assets / (liabilities)		<u>129,540</u>	<u>178,070</u>	<u>307,610</u>	<u>213,648</u>
Net assets		<u>191,477</u>	<u>178,070</u>	<u>369,547</u>	<u>213,648</u>
Funds					
Unrestricted funds		191,477	-	191,477	107,777
Restricted funds		-	178,070	178,070	105,871
Total funds		<u>191,477</u>	<u>178,070</u>	<u>369,547</u>	<u>213,648</u>

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

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

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

The financial statements were approved by the board of trustees on 1/9/2023

Simon Bottomley (Trustee)

St. Augustine's Centre, Halifax
Statement of cash flows
for the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>128,761</u>	<u>89,483</u>
Cash flows from investing activities:		
Bank interest	1,163	45
Purchase of tangible fixed assets (excluding donated assets)	<u>(91,718)</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>(90,555)</u>	<u>45</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	38,206	89,528
Cash and cash equivalents at the beginning of the reporting period	<u>240,454</u>	<u>150,926</u>
Cash and cash equivalents at the end of the reporting period	<u>278,660</u>	<u>240,454</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2022	2021
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	155,899	54,780
Adjustments for:		
Depreciation charges	29,781	-
Bank interest	(1,163)	(45)
(Increase) / decrease in debtors	(37,595)	44,908
Increase / (decrease) in creditors	<u>(18,161)</u>	<u>(10,160)</u>
Net cash provided by (used in) operating activities	<u>128,761</u>	<u>89,483</u>

Analysis of cash and cash equivalents	2022	2021
	£	£
Cash in hand	104	539
Notice deposits (less than 30 days)	<u>278,556</u>	<u>239,915</u>
Total cash and cash equivalents	<u>278,660</u>	<u>240,454</u>

St. Augustine's Centre, Halifax

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

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

Buildings: over 25 years

Equipment: over 4 years

Equipment held under finance leases: over the life of the lease

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.

St. Augustine's Centre, Halifax
Notes to the accounts
for the year ended 31 December 2022

1 Accounting policies continued

Fund accounting

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

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 2022

2 Donations and legacies	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
General donations	66,626	11,374	78,000	60,232
Gift aid	2,192	-	2,192	1,736
	<u>68,818</u>	<u>11,374</u>	<u>80,192</u>	<u>61,968</u>
3 Charitable activities income	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants for charitable activities				
AB Charitable Trust	17,000	-	17,000	-
Bearder Charity	-	3,300	3,300	-
Blue Thread	-	28,500	28,500	-
Calderdale Met. Borough Council (CMBC)	500	237,743	238,243	180,344
Calderdale Valley of Sanctuary	44	4,314	4,358	-
Community Foundation for Calderdale (CFFC)	-	58,944	58,944	75,331
Cosarf Charitable Foundation	-	150	150	-
Cyclist Club	-	1,600	1,600	-
Healthy Minds	-	15,000	15,000	-
Hebden Bridge Arts Festival	-	1,800	1,800	700
Mears Group	-	344	344	1,000
National Lottery Community Fund (NLCF)	-	74,700	74,700	-
Newground	-	500	500	500
Northern Powerhouse Boxing Academy	-	225	225	-
Refugee Action	-	29,600	29,600	2,000
Sheffield Hallam University	-	20,391	20,391	31,371
South West Yorkshire Partnership NHS	-	7,920	7,920	-
Sport England	-	10,135	10,135	-
Tees Valley Combined Authority	-	25,842	25,842	-
The Brelms Trust	-	5,000	5,000	5,000
The Clothworkers Foundation	-	9,700	9,700	-
The Henry Smith Charity	-	30,000	30,000	30,000
The Lloyds Foundation	2,250	25,000	27,250	52,195
The Tudor Trust	-	30,000	30,000	32,000
TK Maxx & Homesense Foundation	-	500	500	-
University of Huddersfield	100	-	100	-
Voluntary Action Calderdale	-	6,240	6,240	25,000
VSI Alliance	-	334	334	227
W.F Southall Trust	-	4,917	4,917	4,917
West Yorkshire Combined Authority (WYCA)	-	4,545	4,545	-
Yorkshire Dales Millennium Trust	-	100	100	-
Barrow Cadbury Trust	-	-	-	18,620
Halifax Opportunities Trust	-	-	-	1,000
South West NHS Foundation Trust	-	-	-	2,000
The Great Bike Revival	-	-	-	1,500
The Neighbourly Foundation	-	-	-	1,000
University College London	-	-	-	1,200
Café Wednesday and catering	-	-	-	542
Service charges and room hire	1,143	448	1,591	1,012
Other income	-	-	-	1,116
	<u>21,037</u>	<u>637,792</u>	<u>658,829</u>	<u>468,575</u>

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2022

4 Charitable activities expenditure

	Activities undertaken directly £	Support costs £	2022 Total cost £	2021 Total cost £
Charitable activities	495,066	89,219	584,285	475,832
	<u>495,066</u>	<u>89,219</u>	<u>584,285</u>	<u>475,832</u>

4a Support costs

	2022 Total cost £	2021 Total cost £
Support cost type		
Management, finance and administration support	63,176	54,575
Office costs	17,773	15,518
Human resources	4,598	3,837
Subscriptions	1,010	707
Governance	2,662	1,668
	<u>89,219</u>	<u>76,305</u>

4b Charitable activities expenditure detail

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total cost £	2021 Total cost £
Salaries NI and pensions (8c)	25,353	359,568	384,921	339,546
Independent examination	1,953	-	1,953	2,112
Administration	1,112	-	1,112	2,918
Bank charges	395	-	395	851
Cleaning	1,259	-	1,259	879
Marketing and communications	2,083	-	2,083	9,598
Governance	2,662	-	2,662	1,668
Health, safety and medical costs	1,818	470	2,288	2,311
Human resources	4,598	-	4,598	3,837
Hygiene covid costs	-	-	-	-
Insurance	5,090	-	5,090	2,627
Decor and maintenance	9,200	-	9,200	9,231
Rent and room hire	4,277	5,523	9,800	6,405
Staff wellbeing	2,922	57	2,979	2,537
Stationery, postage and office costs	3,991	60	4,051	2,963
Subscriptions	1,010	-	1,010	707
Telephone, internet and digital	8,213	242	8,455	8,232
Training	2,245	-	2,245	1,097
Travel expenses	158	35	193	298
Utilities	9,384	-	9,384	6,068
Food and refreshments	469	-	469	327
Capital and redevelopment works	1,781	-	1,781	984
Support programme expenditure	74	30,500	30,574	11,407
Volunteer expenses	-	44	44	22
Activities programme expenditure	84	67,874	67,958	58,712
Sundry	-	-	-	495
Depreciation	29,781	-	29,781	-
	<u>119,912</u>	<u>464,373</u>	<u>584,285</u>	<u>475,832</u>

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2022

4c Staff costs and numbers	2022	2021
	£	£
Gross salaries	355,458	308,229
Social security costs	26,899	20,564
Employment allowance	(5,000)	(4,000)
Pensions	7,564	8,237
Redundancy costs	-	6,516
	<u>384,921</u>	<u>339,546</u>

The average number of employees during the year was 19.8, being an average of 14 full time equivalent (2021: 17.2, 12.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	7,564	8,237
Amount of any contributions outstanding at the year end	1,779	1,702

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2022

5 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Capital funding	21,855	10,000	-	(31,855)	-
Active Calderdale	3,046	34,347	19,232	(8,500)	9,661
Big Bike Revival	423	1,600	2,023	-	-
Bearder Trust	-	5,300	1,350	-	3,950
Blue Thread	-	28,500	12,273	(1,227)	15,000
Brelms Trust	-	5,000	5,000	-	-
CFFC - Fencing	-	15,000	-	(234)	14,766
CFFC Destitution Fund	347	2,500	2,847	-	-
CFFC - Household	-	5,000	336	-	4,664
CFFC Laptop Fund	-	3,887	2,415	(1,100)	372
CFFC - Wellbeing	-	5,000	-	-	5,000
CFFC Health Inequalities	1,458	1,000	2,458	-	-
CFFC Housing	3,665	-	3,665	-	-
CFFC Health	-	4,290	4,290	-	-
CFFC Hotel and drop in	-	46,020	31,450	(5,000)	9,570
CFFC - Holidays	534	7,395	5,973	(1,656)	300
CFFC Trips	-	2,600	2,600	-	-
CFFC Befriending	4,892	-	4,892	-	-
City Connect (Bike Project)	-	4,545	4,545	-	-
CMBC - Household Fund	-	23,450	23,450	-	-
CMBC Small Grants	-	2,800	2,800	-	-
CMBC Walk the Calderdale Way	2,165	-	2,165	-	-
CMBC Destitution	-	7,663	7,504	-	159
CMBC Advice	-	12,764	12,662	-	102
CMBC Integration	1,948	15,000	16,948	-	-
CMBC Flavourfest	-	500	500	-	-
CMBC - Luncheon Club	-	1,000	-	(1,000)	-
Cosarf Foundation	-	150	150	-	-
Creative Minds NHS	3	2,960	1,322	-	1,641
Donations	32	5	37	-	-
Donations (Sports and bikes)	8	594	109	-	493
Donations for Destitution	3,495	-	2,061	-	1,434
Donations for Digital Inclusion	40	158	-	-	198
Donations for Welcome Cafe	2,570	300	-	-	2,870
CFFC Ghandi Foundation	11,265	-	9,937	-	1,328
Hebden Bridge Arts Festival	-	1,800	1,800	-	-
Healthy Minds	-	15,000	4,114	-	10,886
Henry Smith	-	30,000	-	(30,000)	-
Halifax Opportunities Trust	76	-	76	-	-
Inclusive Economy (CMDC)	-	58,000	58,000	-	-
Refugee Action	-	29,600	20,341	(5,900)	3,359
Sub total	57,822	383,728	269,325	(86,472)	85,753
carried overleaf					

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2022

5 Restricted funds continued

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Sub totals brought forward	57,822	383,728	269,325	(86,472)	85,753
NLCF	-	74,700	49,879	(10,000)	14,821
Mears	-	344	-	-	344
Migration Yorkshire	-	250	250	-	-
Never Hungry Again CFFC	-	4,900	3,241	-	1,659
Newground Together	-	500	500	-	-
NHS CCG Engagement Work	-	-	-	-	-
Public Health	32,604	-	6,674	-	25,930
Rotary Club	-	7,600	-	(7,600)	-
SHU - Family Reunion	3,543	20,391	23,934	-	-
Southall Trust	-	4,917	4,917	-	-
Spirit in Mind	-	4,960	1,000	(1,399)	2,561
Sport England	-	9,010	3,933	-	5,077
Tesco Groundwork	-	1,125	1,125	-	-
Thomson Reuters	-	750	(2)	(752)	-
Thomson Reuters	676	-	676	-	-
TK MAXX	-	500	-	-	500
Tudor Trust	-	30,000	30,000	-	-
Tees Valley Combined Authority	-	25,842	-	(1,371)	24,471
Uniform Fund	526	-	78	-	448
VAC Winter Treatment	-	6,240	6,240	-	-
Valley of Sanctuary	-	3,355	3,355	-	-
VPRS Integration	3,393	33,500	27,151	(5,000)	4,742
VSI Alliance (DBS Funding)	-	334	334	-	-
VSI Health Inequalities	7,307	-	7,307	-	-
Lloyds recovery fund	-	25,000	24,456	-	544
CMBC Cost of living	-	11,220	-	-	11,220
	<u>105,871</u>	<u>649,166</u>	<u>464,373</u>	<u>(112,594)</u>	<u>178,070</u>

Fund name

Capital funding
Active Calderdale
Big Bike Revival
Bearder Trust
Blue Thread
Brelms Trust
CFFC - Fencing
CFFC Destitution Fund
CFFC - Household
CFFC Laptop Fund
CFFC - Wellbeing
CFFC Health Inequalities
CFFC Housing

Purpose of restriction

For Support Centre extension costs
For the provision of sport and wellbeing activities
To run the Bike refurbishment scheme
Towards destitution and special one off costs for Centre Members
Mental health and destitution
Towards the salary costs relating to the English language programme
For fencing to be installed around support building
For food and travel for people who are destitute
Underwear and salon costs for the Free Shop
To purchase equipment to repair donated laptops
Gardening project
For a health service and development with health partners
To temporarily cover the salary of the senior housing caseworker

St. Augustine's Centre, Halifax

Notes to the accounts continued

for the year ended 31 December 2022

5 Restricted funds continued

Fund name	Purpose of restriction
CFFC Health	Costs of employing Health worker
CFFC Hotel and drop in	Costs of employing 2 x hotel workers and Advice Drop In Manager & associates activities costs
CFFC - Holidays	Towards a holiday activity for children seeking sanctuary
CFFC Trips	Trips and events (Filey, EID, Nawroz, Christmas etc)
CFFC Befriending	For a befriending project
City Connect (Bike Project)	(Bike Project) for repairing bikes
CMBC - Household Fund	For destitution costs and support with cost of living
CMBC Small Grants	Gardening project
CMBC Walk the Calderdale Way	For the 'Walk the Calderdale Way' project
CMBC Destitution	Towards housing management costs
CMBC Advice	Towards cost of Caseworker
CMBC Integration	For activities enabling newly arrived people to settle in
CMBC Flavourfest	Creation of food tasters from around the world at our Open Day
CMBC - Luncheon Club	Costs of utilities running our Welcome Cafe
Cosarf Foundation	Destitution payment for one individual
Creative Minds NHS	To make the studio effective from being a nursery
Donations	Towards project activities
Donations (Sports and bikes)	For the bike repair shop and towards sport provision
Donations for Destitution	For living costs and housing support
Donations for Digital Inclusion	For tech lab provision of repair laptops and tablets
Donations for Welcome Cafe	For provision of food through Welcome Cafe
CFFC Ghandi Foundation	For the costs of creative activities, trips and events
Hebden Bridge Arts Festival	Arts project and resulting exhibition
Healthy Minds	Health worker costs and mental health services
Henry Smith	Volunteering and Befriending service
Halifax Opportunities Trust	For food and Christmas hampers
Inclusive Economy (CMDC)	staff salaries and expenses relating to English provision, volunteering and befriending service and welcome café food costs, as well as the costs of trips and events, underwear in our shop of donated clothes and tech refurb costs.
Refugee Action	For immigration service costs
NLCF	For support service provision of one to one welfare
Mears	for trips and events
Migration Yorkshire	cost of bus transport to the Integration Festival
Never Hungry Again CFFC	For provision of food through Welcome Cafe and volunteer training
Newground Together	English classes expenses
NHS CCG Engagement Work	Health research project and cost of Health worker
Public Health	Health research project and cost of Health worker
Rotary Club	Building work to create an extension
SHU - Family Reunion	For the Refugee Family Reunion project
Southall Trust	Cost of cleaner's salary
Spirit in Mind	Music classes and associated equipment and music trips
Sport England	Provision of sports activities and bike repair project
Tesco Groundwork	For provision of food through Welcome Cafe and volunteer training

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2022

5 Restricted funds continued

Fund name	Purpose of restriction
Thomson Reuters	Build work to create an extension
Thomson Reuters	For the refurb of the salon and old nursery area
TK MAXX	Costs of trips and events
Tudor Trust	Cost of Centre Director
Tees Valley Combined Authority	Solar power panels and insulation
Uniform Fund	Support for families needing to buy uniforms
VAC Winter Treatment	Salary costs of Caseworkers to provide one to one welfare support
Valley of Sanctuary	Towards costs of awareness raising programme
VPRS Integration	For the vulnerable persons resettlement scheme
VSI Alliance (DBS Funding)	To cover the costs of DBS checks for volunteers
VSI Health Inequalities	For a health service and development with health partners
Lloyds recovery fund	Cost of Office Manager (though this is unrestricted)
CMBC Cost of living	To provide a warm space for project activities

The transfers relate to the fixed asset additions.

	£
Capital funding	31,855
Active Calderdale	2,500
CFFC - Fencing	234
CFFC Laptop Fund	1,100
Rotary Club	7,600
Spirit in Mind	1,399
Thomson Reuters	752
Tees Valley Combined Authority	1,371
Total	46,811

Contribution towards overhead costs

	£
Active Calderdale	6,000
Blue Thread	1,227
CFFC - Holidays	1,656
CMBC Hotels & Drop in	5,000
CMBC - Luncheon Club	1,000
Henry Smith	30,000
Refugee Action	5,900
NLCF	10,000
VPRS Integration	5,000
Total	65,783
Total transfers	112,594

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2022

6 Tangible assets	Leasehold improvements	Buildings	Equipment	Total
<u>Cost</u>	£	£	£	£
At 1 January 2022	-	-	-	-
Additions	86,719	2,500	2,499	91,718
At 31 December 2022	86,719	2,500	2,499	91,718
<u>Depreciation</u>				
At 1 January 2022	-	-	-	-
Charge for year	28,906	250	625	29,781
At 31 December 2022	28,906	250	625	29,781
<u>Net book value</u>				
At 31 December 2022	57,813	2,250	1,874	61,937
At 31 December 2021	-	-	-	-

7 Debtors and prepayments	2022	2021
	£	£
Debtors	1,673	-
Prepayments	4,797	3,369
Accrued income	41,460	6,966
	<u>47,930</u>	<u>10,335</u>

8 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	278,556	239,915
Cash in hand	104	539
	<u>278,660</u>	<u>240,454</u>

9 Creditors and accruals	2022	2021
	£	£
Accruals	10,686	1,860
Deferred income (see note below for analysis)	-	23,450
Taxation and social security	6,515	4,772
Other creditors	1,779	7,059
	<u>18,980</u>	<u>37,141</u>

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2022

10 Deferred income

	Deferred to next year	Released from last year
	£	£
CMBC - Destitution	-	13,450
CMBC - Digital Inclusion	-	6,000
CMBC - Welcome Café	-	2,000
CMBC - Free Shop	-	2,000
	<u>-</u>	<u>23,450</u>

11 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £37,238 (previous year: £35,792).

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
	£	£
Within one year	2,800	2,798
In the second to fifth years inclusive	5,600	8,280
Over five years from the balance sheet date	-	-
	<u>8,400</u>	<u>11,078</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 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Donations and legacies	68,818	51,050	11,374	10,918	80,192	61,968
Charitable activities	21,037	81,535	637,792	387,040	658,829	468,575
Fundraising	-	-	-	24	-	24
Bank interest	1,163	45	-	-	1,163	45
Total income	91,018	132,630	649,166	397,982	740,184	530,612
Expenditure						
Charitable activities	119,912	113,919	464,373	361,913	584,285	475,832
Total expenditure	119,912	113,919	464,373	361,913	584,285	475,832
Net income / (expenditure)	(28,894)	18,711	184,793	36,069	155,899	54,780
Transfers between funds	112,594	22,644	(112,594)	(22,644)	-	-
Net movement in funds	83,700	41,355	72,199	13,425	155,899	54,780
Fund balances brought forward	107,777	66,422	105,871	92,446	213,648	158,868
Fund balances carried forward	191,477	107,777	178,070	105,871	369,547	213,648