

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 2023



St. Augustine's Centre, Halifax

Annual Report and Financial Statements for the year ended 31 December 2023

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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 2023

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

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

Name	Position	Dates
Jessica Fowle	Co.Chair	
Andrew Jones	Co.Chair	
Mark Pattison	Co.Chair	Resigned 16 April 2024
Simon Bottomley	Treasurer and secretary	
Richard Seton		Resigned 13 November 2023
Ashley Parkin		
Hina Gillani		
Keith Baulcombe		
Elina Eady		
Lora Evans		
Ebrahim Ghadirfar		Resigned 4 December 2023
Adesina Lawal		Resigned 4 December 2023
Hakar Abdulaziz		Appointed 13 November 2023
Sara Suheim		Appointed 16 April 2024
Rachel Green		Appointed 16 April 2024
Sean Patrick		Appointed 16 April 2024
Alice Garrod		Appointed 16 April 2024
Jacqueline Addison		Appointed 16 April 2024

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
Nine Brindley Place
Birmingham
B1 2HB

CCLA Investment Management Ltd
The CBF Church of England Funds
80 Cheapside
London
EC2V 6DZ

Calderdale Credit Union
17-19 Commercial Street
Halifax
HX1 1HJ

Nationwide Building Society
1/2 George Square
Halifax
HX1 1HF

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St. Augustine's Centre, Halifax

Trustees' report (continued) for the year ended 31 December 2023

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.

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.

St. Augustine's Centre, Halifax

Trustees' report (continued) for the year ended 31 December 2023

Chair's report

Welcome to our annual report for 2023, another great year for the St Augustine's Centre in challenging times!

In 2023 the national context in which we work became ever darker with the introduction of the Illegal Migration Act becoming law in July 2023. Despite the Supreme Court ruling that the plan to process asylum claims in Rwanda was unlawful, in December the Government introduced the Safety of Rwanda (asylum and immigration) Bill to override the court's ruling. Although not yet implemented, the proposals to deport people to east Africa caused significant anxiety amongst our community, adding to mental distress for many. There was continuing use of hotels in Calderdale as "contingency accommodation" coupled with a doubling of occupancy in each room which caused more stress. Long delays in deciding immigration claims continued for some along with an ever worsening shortage of legal advice. But, for others, rapid positive decisions and the removal of asylum support has led to increased levels of homelessness and destitution.

Against this gloomy backdrop however, many individuals and organisations refused to accept the cruel treatment of people seeking asylum and the demonisation of refugees. St Augustine's stands alongside many organisations and individuals across Calderdale, Yorkshire and the country who reject these policies and narratives. We continue to provide a warm welcome, a listening ear, excellent advice and support and an amazing range of services and activities for our centre members. Alongside the challenging times, there were innumerable moments of happiness with centre members finding friendship and connection within the family that is St Augustine's. The Centre remains a place full of energy, activity, hope and positivity. 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.

During the year we have strengthened our board governance arrangements, increased the effectiveness of board sub-groups and produced or refreshed several key policies. In a changing environment we took time to review our strategic priorities to ensure we were responsive to the current context. A new strategy on housing and destitution was produced by the team. In 2023 we said goodbye to three trustees, Toby, Ebrahim and Lawal - we thank them all very much for their contributions. In two cases they brought valuable perspectives to the board from their lived experience. In December we were delighted to welcome Hakar Abdulaziz to the board whose lived experience as a Syrian refugee and experienced aid worker is significantly enhancing our work.

Our Centre Members form around half of our 180 volunteers (numbers vary). They make a huge contribution to what we do, and how we do it, and they derive real satisfaction from using their many skills and talents. 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.

It is important to us that we have significant numbers of people with lived experience of migration and the asylum system in all parts of the organisation, the board, staff and volunteers.

Our Director's report outlines in more detail the array of services we provided in 2023, the numbers of people involved and examples of the impact of our work. Our partnerships with other agencies go from strength to strength and enhance significantly what we do, at the same time as fostering integration. Raising awareness has been a key theme in 2023 and much has been achieved.

St Augustine's simply would not exist without the extraordinary effort, teamwork and trust between our Centre Members, staff, volunteers, partners and board of trustees. At a time when finances are increasingly tight, we are extremely grateful to all our funders – from Calderdale Council through to individual donors. Despite the challenges of the 'hostile environment' – our staff remain positive and committed to making a difference. We would like to pay tribute to their remarkable resilience and say a special thankyou to our Director, Sara, whose compassionate and determined leadership makes all of this possible.

Andrew Jones and Jess Fowle (Co-Chairs, Board of Trustees)

St. Augustine's Centre, Halifax

Trustees' report (continued) for the year ended 31 December 2023

Director's report

Context

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

In 2023 we developed new services in response to a need for greater family support, mental health expertise, focussed help for people with newly granted Leave to Remain, and legal literacy. We've improved the way we communicate internally and externally particularly around the use of translation, and sharing more blogs about our work and widened our Awareness Raising programme. In response to the growth of the far right, we've developed new policies and processes, strengthened our Health and Safety, Data Protection, sustainability and IT processes. Staff wellbeing and reviewing our approach to EDI (Equalities, Diversity and Inclusion) have been key for us this year.

Now there are three established asylum hotels in Calderdale, we have seen a greater turnover of people who are placed in hotels for 2- 15 months and then with a few hours warning, moved on to 'dispersed accommodation', usually elsewhere in the north of England. Whilst most are pleased to have the freedom to cook in their own spaces, being plucked from a support network can be hugely challenging. For the team at St Augustine's, the way we now build relationships with centre members is more transitory and we have had to adapt to a rapid turnover of volunteers as a result.

The hostile environment and new immigration legislation continues apace which makes it hard to plan in the long term, as the immigration sector falls victim time and time again to governmental agendas.

This has only made us more determined to provide people in Calderdale who are fleeing war and persecution, the practical support they need to rebuild their lives with dignity.

We've continued to grow in response to need and consolidate our services, policies and systems in partnership with so many statutory and voluntary organisations and people. We are delighted that with help from Valley of Sanctuary, Calderdale Council is now working towards becoming a Council of Sanctuary. This image from our 2023 Refugee Week huge land art project sums up that spirit:

Stencilled giant land art of two women holding each other with the word compassion stencilled underneath



You can learn more about this project in the short film: <https://youtu.be/SgCYISWKWLk>

It was wonderful to end the year with a rousing screening of Bafta winner Waad Al-Kateab's 'We Dare to Dream' film about the Olympic Refugee Team. Waad gave a post film talk to 400 people, 150 of whom were our centre members.

St. Augustine's Centre, Halifax

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance

In 2023 we supported 1621 men, women and children, the vast majority of whom are seeking sanctuary in Calderdale.

Developing specific services

In response to the Illegal Migration Bill and the increasing lack of Legal Aid and solicitors, we started to build a Legal Literacy service offering regular talks in hotels at our centre helping people better understand the UK asylum system and any recent legislative changes. Alongside this we are growing the number of staff and volunteers in the organisation with OISC qualifications who are therefore able to give specialist, accredited immigration advice.

We developed our Welcome Programme and a range of associated talks for new arrivals to encourage more independence and integration around issues such as health, the local area, asylum and what to expect if you are granted Leave to Remain.

We created a new part-time post 'Senior Caseworker: Positive Move On' with a dedicated worker who supports people leaving the asylum system looking for housing, employment and help with other practical issues.

In response to growing mental health issues, we're delighted this year to have finally realised our ambition to bring in more mental health expertise. In partnership with Solace a seconded Mental health worker operates from our premises two days a week.

For some time, we've struggled to build relationships and support families in the way we knew they needed. So together with Family Hubs we created a part-time Family Co-ordinator role which has strengthened partnerships and a clearer family focussed offer.

We recruited a new 12 hour a week post to develop our Awareness Raising programme and encourage more donations and fundraising. This has resulted in fantastic partnerships with numerous schools and organisations who are keen to push beyond hostile governmental rhetoric and media headlines.

As part of our wide range of activities, our Bike Project has gone from strength to strength, and we are seeing many more people refurbishing and cycling donated bikes. Sport England have noted this initiative as a model of good practice. Utilising the skills of our centre members, we have introduced a salon where free haircuts, nail and beauty treatments are offered four days a week. We've also created a sewing room, where tailors from our community can create and undertake clothes alternations.

Sadly, the house for destitute people that we had been renting at a peppercorn rent was sold, which means we are now looking for alternative hosting options and consolidating our housing and destitution strategy.

Developing capacity, expertise and processes

We've consolidated our Comms role, streamlined what we do and significantly enhanced the way we communicate externally and particularly internally, which involved connecting with people who speak 54 languages. Offering more regularly translated resources has been part of that development. As part of this work, we have developed our story telling through blogs and case studies, often co-written by people with lived experience.

In response to the rise of the far right, and to protect our community and team, we created an Anti-Asylum Activity policy and processes, which draws on best practice in the sector and advice from the Police and Council.

We created a comprehensive strategic risk register and achieved a quality mark for excellence in our Volunteer Programme. We moved to more paperless systems, have become vigilant around Data protection and significantly improved our use of IT.

Our new Inclusion Sub-group made up of Trustees and staff led an EDI review and helped us look at how we better support people with protected characteristics at the point of arrival and beyond, particularly people with disabilities and members of the LGBTQ community. They have enabled us to review how we support the 7 staff for whom English is not their first language whilst celebrating the immense contribution they make to our staff team.

St. Augustine's Centre, Halifax

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

Staff and volunteer wellbeing has been another focus, and we now offer monthly wellbeing budget of £20 per staff member, as well as access to counselling, trauma informed support, clearer HR policies (particularly around TOIL), training and away days.

We managed to raise over £76,000 in donations including a skydive by three staff which brought in £23,000 thanks to matched funding sourced by the Community Foundation for Calderdale.

Improving our premises

Thanks to a partnership with West Yorkshire Police and local funders, we've managed to protect our premises and reduce vandalism by erecting a perimeter fence and create more synergy and accessibility between our two buildings. This has freed up more land to grow vegetables & fruit for use in our Welcome Café.

We've improved the energy efficiency of our premises and sustainability of our operations by adding insulation, solar panels and LED lighting throughout. A new sustainability policy has set some clear targets around utility usage and recycling. We try to prioritise sustainability in all we do, making the explicit link between migration and climate change.

We had hoped to get a lease in place for our Activities Building and clarify relationships with our different Church of England landlords but after two years of trying we are little further forward.

Financial review

Total income plateaued as demand for support continued at a high level, £738,413 (2022: £740,184). As a result of additional services and significant inflationary pressures our expenditure increased to £686,825 (2022: £582,693) supported by specific funding. From this we had a moderate increase in restricted reserves of £27,340 (2022: £72,199), as per the Statement of Financial Activities, and unrestricted reserves increased by £24,248 (2022: £23,355).

The number of organisations we have received grants from continues to be widespread and as always, we continue to pursue other possibilities. We are grateful to all organisations who have supported us in 2023 and especially to our long-term partners, Calderdale Metropolitan Borough Council and Community Foundation for Calderdale (CFfC). The 4-year funding we received from the National Lottery Community Fund in 2022 gives us stability in funding our Support Work. There has also been significant support from UKSPF, Refugee Action and Lloyds Foundation.

At the end of 2022 we were successful in obtaining a grant from Net Zero Hub which allowed 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. This helps in our drive to be a greener, net zero organisation.

To supplement the ongoing support from individuals and local organisations who provide our unrestricted funds two members of staff did a sponsored skydive for which CFfC obtained match funding, resulting in over £23k being raised. These 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. Where possible we do put our money in accounts that earn a return but with no long-term tie in.

St. Augustine's Centre, Halifax

Trustees' report (continued) for the year ended 31 December 2023

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 £170,000 based on annual expenditure of £680,000. At the previous year end the target was £145,000 based on annual expenditure of £580,000.

The charity's free reserves, excluding fixed assets, at the year end were £155,928 (2022: £131,132). The calculation for the reserves is as follows:

The total funds held at the year end were £421,135. Restricted funds were £190,410, leaving £230,725 in unrestricted funds. This includes tangible fixed assets with a value of £74,797. Excluding the restricted funds and tangible fixed assets from the total funds leaves unrestricted free reserves of £155,928.

Plans for 2024

Leadership and Governance

- Recruit new Trustees to fill gaps in skills and experience
- Develop the leadership of the Activities Team as a senior staff member is leaving

Services

- Prioritise our immigration and destitution work, including the continued building of our Legal Literacy work
- Develop our new 'Move on' service to prepare people for their new life as refugees
- Develop our new Mental Health service with Solace
- Launch a new solidarity based fundraising campaign, that raises money but also flies in the face of the hostile environment.

Processes and policies

- Develop a more effective induction for new trustees, staff and volunteers including access support needs for staff
- Act on our Anti-Asylum policy in practice to keep our whole community safe online and in person
- Complete an EDI review, strategy, policy and action plan
- Complete final Data Protection actions from the previous review
- Develop a clearer training offer for staff
- Develop a staff handbook
- Review which policies are outstanding and create them

Premises and IT

- Bring in faster internet and improve our ability to hold hybrid meetings effectively
- Build a disabled ramp to access the Support building and open up the access between both buildings
- Learn how to better utilise and analyse our data to help make informed decisions.
- Agree a lease for our Activities building

Achieve all actions from our Communications review:

- move our website onto a Wordpress platform
- develop more blogs in the world of people with lived experience
- commission professional short films to tell our stories
- improve the quality of our Newsletters
- analytical capability deep dive of our social media and use of our website

St. Augustine's Centre, Halifax

Trustees' report (continued) for the year ended 31 December 2023

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

approved by the board of trustees on 1 August 2024

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 2023, which are set out on pages 11 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

1 August 2024

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 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Donations and legacies	(2)	76,489	652,828	729,317	737,430
Charitable activities	(3)	1,753	2,089	3,842	1,591
Fundraising		10	1,994	2,004	-
Bank interest		3,250	-	3,250	1,163
Total income		<u>81,502</u>	<u>656,911</u>	<u>738,413</u>	<u>740,184</u>
Expenditure on:					
Charitable activities	(4)	192,126	494,699	686,825	584,285
Total expenditure		<u>192,126</u>	<u>494,699</u>	<u>686,825</u>	<u>584,285</u>
Net income / (expenditure)		<u>(110,624)</u>	<u>162,212</u>	<u>51,588</u>	<u>155,899</u>
Transfers between funds	(4)	<u>134,872</u>	<u>(134,872)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>24,248</u>	<u>27,340</u>	<u>51,588</u>	<u>155,899</u>
Fund balances brought forward		<u>206,477</u>	<u>163,070</u>	<u>369,547</u>	<u>213,648</u>
Fund balances carried forward	(5)	<u>230,725</u>	<u>190,410</u>	<u>421,135</u>	<u>369,547</u>

All incoming resources and resources expended derive from continuing activities.

St. Augustine's Centre, Halifax

Balance sheet

as at 31 December 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	74,797	-	74,797	61,937
Total fixed assets		<u>74,797</u>	<u>-</u>	<u>74,797</u>	<u>61,937</u>
Current assets					
Stock		-	-	-	
Debtors and prepayments	(7)	21,305	2,431	23,736	47,930
Cash at bank and in hand	(8)	153,490	187,979	341,469	278,660
Total current assets		<u>174,795</u>	<u>190,410</u>	<u>365,205</u>	<u>326,590</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	18,867	-	18,867	18,980
Total current liabilities		<u>18,867</u>	<u>-</u>	<u>18,867</u>	<u>18,980</u>
Net current assets / (liabilities)		<u>155,928</u>	<u>190,410</u>	<u>346,338</u>	<u>307,610</u>
Net assets		<u>230,725</u>	<u>190,410</u>	<u>421,135</u>	<u>369,547</u>
Funds					
Unrestricted funds		230,725	-	230,725	206,477
Restricted funds		-	190,410	190,410	163,070
Total funds		<u>230,725</u>	<u>190,410</u>	<u>421,135</u>	<u>369,547</u>

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

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

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

The financial statements were approved by the board of trustees on 1 August 2024

Simon Bottomley (Trustee)

St. Augustine's Centre, Halifax
Statement of cash flows
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>126,770</u>	<u>128,761</u>
Cash flows from investing activities:		
Bank interest		1,163
Purchase of tangible fixed assets (excluding donated assets)	<u>(63,961)</u>	<u>(91,718)</u>
Net cash provided by (used in) investing activities	<u>(63,961)</u>	<u>(90,555)</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	62,809	38,206
Cash and cash equivalents at the beginning of the reporting period	<u>278,660</u>	<u>240,454</u>
Cash and cash equivalents at the end of the reporting period	<u>341,469</u>	<u>278,660</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2023	2022
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	51,588	155,899
Adjustments for:		
Depreciation charges	51,101	29,781
Bank interest		(1,163)
(Increase) / decrease in debtors	24,194	(37,595)
Increase / (decrease) in creditors	<u>(113)</u>	<u>(18,161)</u>
Net cash provided by (used in) operating activities	<u>126,770</u>	<u>128,761</u>

Analysis of cash and cash equivalents	2023	2022
	£	£
Cash in hand	613	104
Notice deposits (less than 30 days)	<u>340,856</u>	<u>278,556</u>
Total cash and cash equivalents	<u>341,469</u>	<u>278,660</u>

St. Augustine's Centre, Halifax

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

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

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

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

A change has been made to the restricted fund balances brought forward from the previous year. It came to light during the year that the treatment of a £15,000 balance had been incorrectly classified as restricted when it was in fact unrestricted. The balances in the SOFA and note 5 have been amended accordingly. No other 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 2023

1 Accounting policies continued

Fund accounting

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

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 2023

2 Donations and legacies	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arts Council England (ACE)	-	22,823	22,823	-
Bearder Charity	-	4,000	4,000	3,300
Calderdale Met. Borough Council (CMBC)	-	366,196	366,196	238,243
Community Foundation for Calderdale (CFFC)	-	46,226	46,226	58,944
Counterpoints arts	-	4,000	4,000	-
Cyclist Club	-	4,492	4,492	1,600
Halifax Opportunities Trust	-	1,550	1,550	-
National Lottery Community Fund (NLCF)	-	74,700	74,700	74,700
Neighbourly	-	11,000	11,000	-
Refugee Action	-	29,722	29,722	29,600
Screwfix	-	5,000	5,000	-
Sisters United	-	2,584	2,584	-
Sported Foundation	-	500	500	-
The Brelms Trust	-	5,000	5,000	5,000
The Lloyds Foundation	-	25,000	25,000	27,250
UKSPF	-	40,450	40,450	-
WYCA	-	6,951	6,951	-
AB Charitable Trust	-	-	-	17,000
Calderdale Valley of Sanctuary	-	-	-	4,358
Cosarf Charitable Foundation	-	-	-	150
Healthy Minds	-	-	-	15,000
Hebden Bridge Arts Festival	-	-	-	1,800
Mears Group	-	-	-	344
Newground	-	-	-	500
Northern Powerhouse Boxing Academy	-	-	-	225
Sheffield Hallam University	-	-	-	20,391
South West Yorkshire Partnership NHS	-	-	-	7,920
Sport England	-	-	-	10,135
Tees Valley Combined Authority	-	-	-	25,842
The Clothworkers Foundation	-	-	-	9,700
The Henry Smith Charity	-	-	-	30,000
The Tudor Trust	-	-	-	30,000
TK Maxx & Homesense Foundation	-	-	-	500
University of Huddersfield	-	-	-	100
Voluntary Action Calderdale	-	-	-	6,240
VSI Alliance	-	-	-	334
W.F Southall Trust	-	-	-	4,917
West Yorkshire Combined Authority (WYCA)	-	-	-	4,545
Yorkshire Dales Millennium Trust	-	-	-	100
Donations	75,054	2,634	77,688	106,500
Gift aid	1,435	-	1,435	2,192
	76,489	652,828	729,317	737,430
3 Charitable activities income	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Service charges and room hire	500	2,170	2,670	1,591
	500	2,170	2,670	1,591

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2023

4 Charitable activities expenditure		Activities undertaken directly	Support costs	2023 Total cost	2022 Total cost
		£	£	£	£
Charitable activities		578,417	108,408	686,825	584,285
		<u>578,417</u>	<u>108,408</u>	<u>686,825</u>	<u>584,285</u>

4a Support costs		2023 Total cost	2022 Total cost
		£	£
Support cost type			
Management, finance and administration support		75,624	63,176
Office costs		25,684	17,773
Human resources		4,410	4,598
Subscriptions		1,841	1,010
Governance		849	2,662
		<u>108,408</u>	<u>89,219</u>

4b Charitable activities expenditure detail		2023 Unrestricted funds	2023 Restricted funds	2023 Total cost	2022 Total cost
		£	£	£	£
Salaries NI and pensions	(8c)	57,413	375,222	432,635	384,921
Independent examination		1,953	-	1,953	1,953
Administration		1,490	-	1,490	1,112
Bank charges		323	-	323	395
Cleaning		3,309	-	3,309	1,259
Marketing and communications		2,309	-	2,309	2,083
Governance		849	-	849	2,662
Health, safety and medical costs		1,830	207	2,037	2,288
Human resources		4,410	-	4,410	4,598
Insurance		5,664	-	5,664	5,090
Decor and maintenance		12,002	1,408	13,410	9,200
Rent and room hire		9,269	-	9,269	9,800
Staff wellbeing		5,613	-	5,613	2,979
Stationery, postage and office costs		3,495	130	3,625	4,051
Subscriptions		1,841	-	1,841	1,010
Telephone, internet and digital		13,421	988	14,409	8,455
Training		3,483	60	3,543	2,245
Travel expenses		238	-	238	193
Utilities		9,865	-	9,865	9,384
Food and refreshments		1,171	-	1,171	469
Capital and redevelopment works		-	3,777	3,777	1,781
Support programme expenditure		-	21,749	21,749	30,574
Volunteer expenses		-	191	191	44
Activities programme expenditure		1,077	90,967	92,044	67,958
Depreciation		51,101	-	51,101	29,781
		<u>192,126</u>	<u>494,699</u>	<u>686,825</u>	<u>584,285</u>

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2023

4c Staff costs and numbers	2023	2022
	£	£
Gross salaries	382,889	355,458
Social security costs	30,342	26,899
Employment allowance	(5,000)	(5,000)
Pensions	7,926	7,564
Freelance workers	16,478	-
	<u>432,635</u>	<u>384,921</u>

The average number of employees during the year was 18.9, being an average of 13.6 full time equivalent (2022: 19.9, 13.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	7,926	7,564
Amount of any contributions outstanding at the year end	2,123	1,779

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2023

5 Restricted funds	Balance b/f Restated £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Active Calderdale	9,661	26,653	27,840	(3,000)	5,474
Arts Council - Lottery	-	22,823	21,848	-	975
Bearder Trust	3,950	4,000	2,486	-	5,464
Brelms	-	5,000	4,944	-	56
CFFC - Fencing	14,766	-	-	(10,956)	3,810
CFFC - Holidays	300	10,751	7,688	(1,312)	2,051
CFFC - Household	4,664	-	4,664	-	-
CFFC - Legal Literacy	-	9,900	1,104	-	8,796
CFFC - Local Care	-	5,525	3,986	-	1,539
CFFC - Wellbeing	5,000	-	3,397	-	1,603
CFFC Cost of Living 23/24	11,220	15,950	12,264	(5,910)	8,996
CFFC Ghandi Foundation	1,328	172	1,500	-	-
CFFC Laptop Fund	372	-	367	-	5
CFFC -Welcome Cafe	-	4,100	4,100	-	-
CMBC Advice	102	15,954	12,692	-	3,364
CMBC Cost of living	-	-	-	-	-
CMBC Destitution	159	9,071	8,232	-	998
CMBC English & Vol	-	30,000	15,097	-	14,903
CMBC Hotel and drop in	9,570	133,018	93,778	(24,610)	24,200
Counterpoints Arts	-	4,000	4,000	-	-
Creative Minds NHS	1,641	482	2,086	-	37
Cyclists Club	-	4,492	2,285	-	2,207
Donations	-	49	24	-	25
Donations (Sports and bikes)	493	145	-	-	638
Donations for Destitution	1,434	-	1,434	-	-
Donations for Digital Inclusion	198	118	-	-	316
Donations for Welcome Cafe	2,870	400	3,270	-	-
Ebay / Bags2School / Donations	-	3,007	2,303	-	704
CMBC Family Hubs	-	85,500	25,740	(13,000)	46,760
Healthy Minds	10,886	-	5,000	-	5,886
HOTS - Overheads	-	1,550	-	(1,550)	-
Lloyds recovery fund	544	25,000	24,988	-	556
Mears	344	-	342	-	2
Misc Trips/Events	-	2,030	1,000	-	1,030
Neighbourly	-	11,000	1,947	(8,820)	233
Never Hungry Again CFFC	1,659	-	1,659	-	-
NLCF	14,821	74,700	61,259	(5,668)	22,594
Opera North	-	314	314	-	-
Public Health	25,930	-	16,391	-	9,539
Refugee Action	3,359	29,722	23,002	(6,872)	3,207
Screwfix	-	5,000	4,294	-	706
Sisters United	-	2,584	-	-	2,584
Spirit in Mind	2,561	-	2,204	-	357
Sport England	5,077	-	5,017	-	60
Sported Foundation	-	500	133	-	367
Tees Valley Combined Authority	24,471	-	-	(23,973)	498
TK MAXX	500	-	489	-	11
UKSPF	-	55,450	54,783	-	667
UKSPF Fencing	-	16,000	-	(13,261)	2,739
Uniform Fund	448	-	448	-	-
VPRS Integration	4,742	35,000	24,300	(8,989)	6,453
WYCA Fencing	-	6,951	-	(6,951)	-
	<u>163,070</u>	<u>656,911</u>	<u>494,699</u>	<u>(134,872)</u>	<u>190,410</u>

St. Augustine's Centre, Halifax

Notes to the accounts continued

for the year ended 31 December 2023

5 Restricted funds

Fund name	Purpose of restriction
Active Calderdale	For the provision of sport and wellbeing activities
Arts Council - Lottery	Costs of a large public art project for Refugee Week and associated art activities
Bearder Trust	Towards destitution and special one off costs for Centre Members
Brelms	Towards the salary costs relating to the English language programme
CFFC - Fencing	For fencing to be installed around support building
CFFC - Holidays	Towards a holiday activity for children seeking sanctuary
CFFC - Household	For destitution costs and support with cost of living
CFFC - Legal Literacy	To provide specialist OISC immigration advice - to cover the salaries of our Immigration Advisors
CFFC - Local Care	To pay for 2-3 months of mental health support via Solace
CFFC - Wellbeing	Gardening project
CFFC Cost of Living 23/24	To cover the costs of essentials for people seeking sanctuary - food, underwear, repurposed tech
CFFC Ghandi Foundation	For the costs of creative activities, trips and events
CFFC Laptop Fund	To purchase equipment to repair donated laptops
CFFC -Welcome Cafe	To purchase ingredients for our twice weekly Welcome Café - open to all and free
CMBC Advice	Towards cost of Caseworker
CMBC Cost of living	To cover the costs of essentials for people seeking sanctuary - food, underwear, repurposed tech.
CMBC Destitution	Towards housing management costs
CMBC English & Vol	To fund English Language provision, specifically the salary of our Head of Activities who runs our English programme
CMBC Hotel and drop in	To deliver a range of services including Advice Drop In; Hotel support; Integration and Activities
Counterpoints Arts	Towards Refugee week project costs
Creative Minds NHS	Art project costs - travel, refreshments, equipment, facilitator costs
Cyclists Club	To purchase equipment to repair donated bikes and cover the costs of guided bike rides
Donations	Towards activity costs
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
Ebay / Bags2School / Donations	To cover the costs of our Free Shop (purchasing new underwear, washing powder, salon costs and associated needs)
CMBC Family Hubs	For Family Hubs Parenting Support Work
Healthy Minds	Health worker costs and mental health services
HOTS - Overheads	Towards overheads incurred in running the Welcome Cafe (utilities / rent etc)
Lloyds recovery fund	Cost of Office Manager
Mears	For trips and events
Misc Trips/Events	For trips and events
Neighbourly	Towards the cost of insulation
Never Hungry Again CFFC	For provision of food through Welcome Cafe and volunteer training
NLCF	For support service provision of one to one welfare
Opera North	To cover the costs of travel and refreshments to participate in cultural activities run by Opera North
Public Health	Towards the salary costs of the Director (leadership of the organisation)

St. Augustine's Centre, Halifax

Notes to the accounts continued

for the year ended 31 December 2023

5 Restricted funds

Fund name	Purpose of restriction
Refugee Action	For immigration service costs
Screwfix	Redecorating and building a new kitchen in the attic after insulation work.
Sisters United	We are holding this money currently for a third party. If it isn't spent by mid 2024 it becomes ours to spend on activities with women.
Spirit in Mind	Music classes and associated equipment and music trips
Sport England	Provision of sports activities and bike repair project
Spotted Foundation	Towards football coaching
Tees Valley Combined Authority	Solar power panels and insulation
TK MAXX	Costs of trips and events
UKSPF	Salary costs and expenses involved in running the following services: Bike shop; Volunteering; English provision; Premises Management and Digital Inclusion
UKSPF Fencing	For fencing to be installed around support building
Uniform Fund	Support for families needing to buy uniforms
VPRS Integration	For the vulnerable persons resettlement scheme
WYCA Fencing	Towards fencing costs

Analysis of transfers

Transfers relating to fixed asset additions.	£
CFFC - Fencing	10,956
Neighbourly	8,820
TVCA	23,973
UKSPF Fencing	13,261
WYCA Fencing	6,951
Total	<u>63,961</u>

Contribution towards overhead costs	£
CFFC COL 23/24	1,890
Active Calderdale	3,000
CFFC - Cost of Living 2023	4,020
CMBC Hotels & Drop in	24,610
Family Hubs	13,000
Refugee Action	6,872
NLCF	5,668
VPRS Integration	8,989
CFFC - Holidays	1,312
HOTS - Overheads	1,550
	<u>70,911</u>
Total transfers	<u>134,872</u>

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2023

6 Tangible assets	Leasehold improvements	Buildings	Equipment	Total
<u>Cost</u>	£	£	£	£
At 1 January 2023	86,719	2,500	2,499	91,718
Additions	63,961	-	-	63,961
At 31 December 2023	150,680	2,500	2,499	155,679
<u>Depreciation</u>				
At 1 January 2023	28,906	250	625	29,781
Charge for year	50,226	250	625	51,101
At 31 December 2023	79,132	500	1,250	80,882
<u>Net book value</u>				
At 31 December 2023	71,548	2,000	1,249	74,797
At 31 December 2022	57,813	2,250	1,874	61,937
7 Debtors and prepayments			2023	2022
			£	£
Debtors			1,950	1,673
Prepayments			6,831	4,797
Accrued income			14,120	41,460
Other debtors			835	-
			23,736	47,930
8 Cash at bank and in hand			2023	2022
			£	£
Cash at bank			340,856	278,556
Cash in hand			613	104
			341,469	278,660
9 Creditors and accruals			2023	2022
			£	£
Creditors			-	-
Accruals			7,756	10,686
Taxation and social security			-	6,515
Other creditors			11,111	1,779
			18,867	18,980

St. Augustine's Centre, Halifax
Notes to the accounts continued
for the year ended 31 December 2023

10 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £41,647 (previous year: £37,238).

11 Operating leases

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

	2023	2022
	£	£
Within one year	2,800	2,800
In the second to fifth years inclusive	2,800	5,600
Over five years from the balance sheet date	-	-
	<u>5,600</u>	<u>8,400</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 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income				Restated		
Donations and legacies	76,489	116,764	652,828	620,666	729,317	737,430
Charitable activities	1,753	1,591	2,089	-	3,842	1,591
Fundraising	10	-	1,994	-	2,004	-
Bank interest	3,250	1,163	-	-	3,250	1,163
Total income	81,502	119,518	656,911	620,666	738,413	740,184
Expenditure						
Charitable activities	192,126	133,412	494,699	450,873	686,825	584,285
Total expenditure	192,126	133,412	494,699	450,873	686,825	584,285
Net income / (expenditure)	(110,624)	(13,894)	162,212	169,793	51,588	155,899
Transfers between funds	134,872	112,594	(134,872)	(112,594)	-	-
Net movement in funds	24,248	98,700	27,340	57,199	51,588	155,899
Fund balances brought forward	206,477	107,777	163,070	105,871	369,547	213,648
Fund balances carried forward	230,725	206,477	190,410	163,070	421,135	369,547