

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023
FOR
THE WELCOME CENTRE (HUDDERSFIELD)**

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

THE WELCOME CENTRE (HUDDERSFIELD)

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 August 2023**

	Page
Report of the Trustees	1 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13 to 14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 26

THE WELCOME CENTRE (HUDDERSFIELD)

REPORT OF THE TRUSTEES for the year ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Object of the Charity

The relief of persons suffering from poverty, sickness, disadvantage and the distress arising therefrom, by providing practical advice, guidance and support.

Charitable activities

The Charity provides practical support to people experiencing extreme disadvantage in the Huddersfield area by:

- supplying a range of emergency packs to individuals and families in crisis
- receiving and storing donations of food, toiletries, bedding, basic household items and other goods which are made up into packs
- providing advice, guidance and support to assist individuals with underlying problems to make progress
- offering referrals and signposting to services and agencies that can help with specific needs
- delivering a fair, non-judgmental and inclusive service in a way that respects people's dignity
- working in partnership with local agencies and services, faith groups, schools, businesses and the media
- adapting our provision to meet needs through monitoring, feedback and consultation
- operating a year-round service
- offering volunteering opportunities to help individuals to gain skills, confidence and self respect as a stepping stone into employment.

The Welcome Centre (Huddersfield) has been operating since 1997. The number of people supported by The Welcome Centre has increased year on year since its inception, and The Welcome Centre now supports thousands of people each year. The Welcome Centre is meeting a real need in supplementing statutory and voluntary provision for those in crisis in our community. The Board has the objects of the charity at the front of its mind when making decisions and has regard to the guidance issued by the Charity Commission on public benefit.

Strategic objectives

The board has three strategic objectives for the period 2022 - 2025:

- To provide a high quality, flexible service to those experiencing food poverty in our area.
- To provide a first class advice, guidance and support (AGS) service to meet the widest range of need.
- To expand and enhance our partnership working.

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers are at the very heart of our organisation; they are essential to all areas of our work. We value our volunteer team greatly and strive to make volunteers feel proud of their contribution to our team. Thank you to all of our fantastic volunteers, without your tireless efforts, passion and energy we would not be able to do what we do.

Our volunteers come from all walks of life, and carry out a wide variety of roles at the Centre, including:

- Administration support: book-keeping, data entry, and fundraising administration tasks
- Delivery drivers: collecting donations from corporate and community supporters, and transporting stock between The Welcome Centre's two sites
- Warehouse: checking, sorting and recording all incoming donations of goods
- Phone referrals: taking incoming client referral phone calls from frontline agencies
- Store and fresh: making up client packs of food, toiletries, bedding, etc
- Store: making up client parcels of food, bedding, toiletries, etc
- Reception: welcoming clients on arrival and handing over client packs
- AGS: providing a listening ear and signposting to clients in reception
- Event support: helping at fundraising events and collections, and giving talks on behalf of The Welcome Centre
- Specialist support: providing specialist advice on all areas including legal matters, health and safety, policy and procedures, and logistics and IT.

We currently have around 140 volunteers at The Welcome Centre, most of whom volunteer with us regularly, and some of whom volunteer seasonally or on a more casual basis. Our volunteers are recruited, trained, inducted, and supported by our staff team.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

STRATEGIC REPORT

Achievement and performance

Our achievements in 2022-23

The Welcome Centre has continued to provide a high-quality food bank and advice service to the growing number of people needing crisis support in south Kirklees.

In Autumn 2022, we took the decision to significantly reconfigure our operations, to allow us to both meet the ever increasing need for our food bank support, and create space for our growing Advice, Guidance and Support (AGS) service. We moved our food bank packing operation from our town centre premises to our warehouse, this was a big undertaking, but ultimately meant that our food bank packing teams could operate much more safely and efficiently, and that we would have more space to expand into as service demand increased. In Spring 2023, we undertook premises alterations at our warehouse, to make the new working space more comfortable and appropriate for staff and volunteers. Throughout both the move and the building works, we delivered an uninterrupted service to our clients.

Throughout the year, we have continued to offer a home delivery service, alongside clients being able to visit our premises to collect their packs. We know from client feedback that clients really value the flexibility this gives, as some prefer the social connection and face to face support they get from collecting their pack, and some really struggle to visit us in person, so home deliveries are much more accessible to them.

In addition to continuing to offer a high standard of support through our food bank, we have also further expanded and developed our AGS service, which helps clients transition beyond the food bank. We have grown our AGS staff team to include a full time Manager, supported by four Caseworkers and 16 volunteers. Our AGS team deliver a broad range of support interventions, including triage and welfare checks, signposting and referral to other agencies, and emotional and listening ear support, as well as the opportunity to access budgeting and benefits appointments, our in-house fuel bank, and a grant programme providing emergency funding for essentials including white goods and furniture. We have also continued to deliver a digital inclusion offering, providing clients with mobile phones and SIM cards where needed, to help address the digital barriers that many of our clients face. Increasing the size of our AGS team has enabled us to support a greater number of our clients through these additional interventions.

One of strategic priorities for this year was to *'boost the dignity, self-esteem and independence of clients by means of offering greater choice and flexibility'*. In furtherance of this aim, in Spring 2023 we started to introduce retail vouchers to our client support package. Clients in need of home starter packs are offered the choice between receiving a pack of items or receiving a retail voucher so that they can select their own items. Some clients still prefer the convenience of receiving a pack of items, but many take advantage of the retail vouchers and appreciate the choice this gives them. During the 2023 summer holiday, we also gave retail vouchers to clients with school aged children to 'top up' their packs - these vouchers were a small addition to their regular packs, to help with the additional costs of the school holidays.

We are incredibly proud of The Welcome Centre's achievements in what has been another challenging year. These successes do not belong to The Welcome Centre alone; we would not have been able to achieve what we did without our external supporters. Individuals, community groups, businesses, and funders were incredibly generous during difficult times, and without their generosity The Welcome Centre would not have been able to offer clients such a high quality, consistent service.

**REPORT OF THE TRUSTEES
for the year ended 31 August 2023**

STATISTICAL OVERVIEW FOR 2022-2023

	September 2022 - August 2023	September 2021 - August 2022	Percentage change
Total referrals	14,544	12,090	20.3%
Total number of referring agencies	134	133	-0.8%
Total households helped	3,571	3,138	7.6%
Total people helped	6,499	5,787	12.3%
Total children helped	2,636	2,210	19.3%
% Clients with just one referral	33.8%	40.7%	
% clients with more than 5 referrals	21.9%	19.1%	
Total Pack Count	23,398	19,735	18.6%
Food Pack Count	14,254	11,729	21.5%
Person Food Days	142,705	129,022	10.6%
Total households accessing AGS support	1,898		
Total support sessions delivered	5,077		
Total support interventions completed	4,813		

As can be seen above, The Welcome Centre once again saw an increased output in 2022-2023. The number of referrals we received increased by 20%, a significant increase, but the number of households and people we helped increased at the lower rates of 7.6% and 12.3% respectively. This means that the number of referrals per person is increasing, indicating that more people are in need of ongoing support rather than one-off crisis interventions. The fact that the number of people helped is increasing at a faster rate than households helped suggests that we are supporting a greater number of larger households. This is supported by the fact that the total number of children we helped has also increased at a higher rate of 19.3%. This is a continuation of a trend that first emerged in 2021 - 22, with families with children continuing to account for a greater proportion of our client base in 2022 - 23.

In 2022 - 23, as in 2021 - 22, we again saw a decrease in the number of people needing only one referral, suggesting more people are experiencing a longer lasting crisis. These continuing trends are sadly unsurprising, given the ongoing national cost of living crisis.

2022 - 23 is the first year for which we are able to report AGS data, as we previously used a different reporting methodology and so any year on year data comparison would not be meaningful. It is worth noting that just over half (53.2%) of the households accessing our food bank also received additional support through our AGS service. Households may have accessed multiple AGS support sessions throughout the year.

Partnership working

The Welcome Centre is proud of its collaborative outlook and recognises the benefit of learning from and sharing with others in our community and our field. The Welcome Centre continues to actively participate in relevant networks and groups, and to nurture and develop partnerships with other organisations, at a strategic and operational level.

The Welcome Centre is actively involved in the Kirklees Tackling Poverty Partnership, which brings together council and third sector representatives to work collaboratively on tackling poverty in the borough. The Welcome Centre is also an active member of Feeding West Yorkshire, a collaboration of food network groups from across the county, and part of the national Feeding Britain network. Finally, The Welcome Centre is an active member of the Independent Food Aid Network, a national network of independent emergency food providers.

The Welcome Centre works in partnership with organisations from the public, private and third sector. In 2022 - 23 we continued to develop existing partnership working with other organisations, including the council's Local Welfare Provision, Public Health, the Huddersfield Mission, Fusion Housing, Colne Valley Help, Huddersfield Giants Community Trust, and Community Cards. Our partners at Cummins provided invaluable support in setting up our new warehouse arrangements, and thanks to their input we have a really efficient, safe working arrangement in place. We also continued to work with the generous local supermarkets and businesses who donate surplus food to The Welcome Centre. In 2022 - 23 we also continued to develop new partnerships, with noticeable examples including partnerships with Groundwork, the Centre for Social Justice, the council's Money Advice Unit, and the RSPCA.

**REPORT OF THE TRUSTEES
for the year ended 31 August 2023**

Through close partnership working with other organisations, The Welcome Centre has been able to broaden and improve the services and support available to clients. In 2022 - 23, partnership working enabled us to enhance our offering to clients.

Staff

During 2022-23 The Welcome Centre's small staff team expanded, and was also restructured slightly to better meet our changing operational needs. We now have five full time and six part time staff working across our two sites (9.5 full time equivalent). Our AGS Manager departed the team, and our Deputy AGS Manager stepped up to take over the role. We also further expanded our AGS team, recruiting three new AGS Caseworkers (one full time, two part time).

Operations and logistics

The Welcome Centre operates two sites, a warehouse and a building in Huddersfield town centre. Our warehouse is on the outskirts of Huddersfield town centre, this is where we sort and store incoming donations of goods, and where we make up our crisis packs. Crisis packs are then loaded into our two vans, one van transports packs to our town centre building for clients to collect, and the other delivers packs to the homes of clients who aren't able to travel to our town Centre premises to collect their packs. Our vans also pick up donations from our collection points throughout the community and transport them to our warehouse for sorting.

Our town centre building is where we take incoming telephone referrals and where clients come to pick up their packs, and to access face to face support from our AGS team. Prior to this year, crisis packs were made up at our town centre building. However, as demand for our service has increased, our town centre building was no longer big enough to house this aspect of our operation, so last autumn we moved our packing area to our warehouse. In addition to allowing us to make up crisis packs more safely and efficiently to meet growing demand, this move also created much needed space at our town centre building for our expanding AGS team.

Both our sites are open to the public; clients and referrers access our town centre premises, and supporters drop off donations at our warehouse.

Future Plans and Priorities

In 2022 Trustees agreed a three year strategic plan for the period 2022 - 2025. 2022 - 2023 was year one of delivering this strategic plan.

Over the next two years we will continue to build upon our strengths, with the continued input and support of our stakeholders, to expand and improve the service we provide and to use our influence to improve the lives of those we support.

In practical terms this means:

- Improvements to the support we offer, providing greater choice, quality and flexibility to clients delivered in an efficient and sustainable way.
- Expansion of our advice service to support clients at risk of food poverty and food insecurity to make a successful transition to independence.
- Expansion of our partnerships and networking to improve our own delivery, to support other organisations in their work and to use our influence to bring about change.

In setting our strategic plan, we have taken into consideration national and regional best practice developments in crisis support provision, and the specifics of the local context in which we operate.

Our Strategic Priorities for 2022 - 2025 are:

To provide a high quality, flexible service to those experiencing food poverty in our area.

This service will:

- guarantee high quality provision which meet the needs and preferences of clients
- boost the dignity, self-esteem and independence of clients by means of offering greater choice and flexibility
- offer place-based support to those in crisis, in food insecurity, or transitioning out of food poverty
- develop across all areas of South Kirklees where there is unmet need.

**REPORT OF THE TRUSTEES
for the year ended 31 August 2023**

To provide a first class AGS service to meet the widest range of need.

This will involve:

- developing a highly trained team of staff and volunteers
- offering bespoke advice, guidance and support to clients that are:
 - in crisis
 - in food insecurity and at risk of falling into food poverty
 - transitioning out of poverty.

To expand and enhance our partnership working

- to improve the quality and range of our service
- to support the work of other organisations
- to actively engage in awareness raising, campaigning and lobbying to bring about change in social provision in the UK.

Financial review

Financial position

The Welcome Centre's financial position at the end of the 2022-23 year remains healthy, after a year in which we continued to see a high level of activity. Whilst there have been no significant changes to the range of services offered by The Welcome Centre during the year, we have seen continued growth in client demand, especially in the help we give to families and for our AGS services.

Total income grew by 6% in the year due to increased donations, primarily from Kirklees Council's Household Support Fund and general donations as supporters have responded to the cost of living crisis. We have also generated increased income from fundraising activities in the year. These increases have been partially offset by a marked reduction in donations of food.

Our services have once again seen an increase in demand, resulting in a 3% increase in expenditure.

The cash position worsened by £67k in the year, despite the £10k operating surplus, due to capital expenditure in the year and increased levels of working capital. Our year end cash position decreased from £698k to £630k. Restricted and designated funds amount to £347k, leaving a general cash reserve of £283k, compared to £440k in August 2022.

Due to the ongoing cost of living crisis, we expect to see a 15% increase in demand for our services in 2023-24. In addition, it is unlikely that a similar level of income will be received from the Household Support Fund, and this will result in a reduction in the general cash reserve. We also plan to continue to make changes to our way of operating, that will require some investment.

**REPORT OF THE TRUSTEES
for the year ended 31 August 2023**

STRATEGIC REPORT

Financial review

Principal funding sources

The Welcome Centre received all of its income from five main sources:

1. Donations and its associated gift aid from members of the public, faith organisations, schools, businesses and other charities (53% of total income).
2. Corporate sponsorship and general grants to support the operational costs of running the centre (7% of total income).
3. Restricted grants to fund projects, support roles, or activities within The Welcome Centre (28% of total income).
4. Capacity building support from Kirklees Council Local Welfare Team (7% of total income).
5. Fundraising events organised by staff, volunteers and supporters (5% of total income).

For long term sustainability, we would like to increase our income from corporate sponsorship, donations and fundraising to a level in excess of 75% of total income over the next 3 years. Work towards this target was again impacted in 2022/23 due to the large value of Household Support grants received from Kirklees Councils (£148k) that we received.

Principal Costs and Expenses

The Welcome Centre's costs and expenses fall into four major categories, as described below:

1. Goods distributed to clients, which is our most significant cost, representing 50% of total expenditure. Around 25% of this is met from non-financial donations received from our supporters, with the balance comprising items purchased by ourselves. We have seen a significant increase in goods purchased, due to lower levels of food donations and increased demand.
2. Employment costs relate to salary and pension costs of our 11 staff. At 27% of total expenditure, this is our second most significant cost.
3. Accommodation costs cover the rent and upkeep of two premises and represents 9% of expenditure.
4. Grants made to clients for large household items, such as electrical goods and furniture has reduced significantly in 2022/23, due to Covid related grants in previous years. It now equates to over 4% of expenditure. All of this expenditure is covered by restricted grants received from organisations.
5. Other small items of expenditure make up the balance of costs, such as IT, telephone, insurance, professional fees, training costs and publicity materials, amounting to 10% of expenditure.

Restricted Funding

The Welcome Centre has been fortunate again this year to receive several grants and donations totalling £323,460 to support specific projects or restricted activities. This funding was focussed on four main areas:

1. Donations to purchase food and other goods for distribution (£48,405)
2. Targeted support for specific purchases made on behalf of our clients, including an in-house fuel bank (£33,716)
3. Household Support grants from Kirklees Council which were used to purchase food, or provide targeted support for our clients (£148,094)
4. Lottery funding to assist with the development of our advice, guidance and support activities (£32,454)
5. Donations to fund specific salaries including from a legacy (£4,872)
6. Grants to fund accommodation costs (£9,250)

Capital Expenditure

In 2022/23 £75,000 was spent on fixed asset additions relating to improvements at the warehouse to make our operations more efficient and the start of the planned improvements at the Lord Street site to allow us to utilise the space there in a more effective manner.

The budget for 2023/24 includes further capital expenditure of around £45,000, to cover further improvements in Lord Street and our warehouse to support the ever increasing demand for our services.

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

STRATEGIC REPORT

Financial review

Reserves policy

A review of the reserves policy identified that it was appropriate to move to a risk-based approach focusing on the resilience of key income streams and the commitment levels of charitable activity expenditure. The Trustees understand that unrestricted free reserves are not intended to cover a permanent loss of funds but to maintain service delivery through a period when income is reduced, or demand is increased. Our approach excludes any fixed assets, designated funds and restricted expenditure.

We propose that reserves are calculated as two months of food pack provision, plus three months of operating expenditure (excluding the value of goods for distribution and depreciation), plus other longer-term commitments. This would allow a period of adjustment to allow the charity to respond to a permanent change in financial situation e.g. reduced income, or period to allow a transition to alternative arrangements for our beneficiaries, staff and volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Welcome Centre is registered as a Charitable Incorporated Organisation and its governing document (CIO conversion dated 10 January 2019, and amended 3 February 2020) is its constitution.

Recruitment and appointment of new trustees

Board of Trustees

The charity is overseen by a Board of Trustees, which consists of ten Trustees led by the Chairperson, who provide governance to the organisation. The Trustees formally meet as a Board four times a year to discuss, challenge and review the activities of the charity in line with the roles and responsibilities as defined by the Charities Commission.

The Governing document allows the trustees to meet in person and conduct meetings virtually; all meetings this year have been held in person.

The Trustees act on a voluntary basis and receive no remuneration for the performance of their duties. Trustee activities are insured by a Trustee indemnity insurance policy paid for by The Welcome Centre.

Trustees appointments are formally confirmed by the Board following a recruitment process, and all trustees are required to sign and abide by a Code of Conduct.

New trustees undergo an induction to brief them on their legal obligations under charity law, the Charity Commission guidance on public benefit, the Governing Document, the Board and decision-making processes, the strategic plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity and reports to the Chairperson. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters.

Trustee Terms of Office

Trustees hold office for a maximum term of six years from the date of their appointment.

During the year ending 31 August 2023, three trustees reached the end of their terms of office and one trustee resigned. Three new trustees were appointed.

**REPORT OF THE TRUSTEES
for the year ended 31 August 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review
- Consideration of major risks at each Board meeting, where risk is a standing item on its agenda via the risk register.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Related party transactions are reported in the notes to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151282

Registered office

15 Lord Street
Huddersfield
HD1 1QB

Trustees

J S Ainley (resigned 21.11.22)
Y Harding (resigned 21.11.22)
A M Tomlinson
J Watson (resigned 21.11.22)
J F Norman
R W Whiteley
K Siddique
H Filloux-Bennett (resigned 21.4.23)
E R Smith
G D J Bruce
L Rigal (appointed 21.11.22)
S Mohammed (appointed 22.11.22)
P Lucitt (appointed 21.11.22)

Independent Examiner

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

THE WELCOME CENTRE (HUDDERSFIELD)

**REPORT OF THE TRUSTEES
for the year ended 31 August 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees on 13 November 2023 and signed on the board's behalf by:

R W Whiteley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WELCOME CENTRE (HUDDERSFIELD)

Independent examiner's report to the trustees of The Welcome Centre (Huddersfield) ('the Charity')

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

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by Section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Report) Regulations 2008 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.

Kevin Winterburn ACA

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Date: 14 November 2023

THE WELCOME CENTRE (HUDDERSFIELD)**STATEMENT OF FINANCIAL ACTIVITIES**
for the year ended 31 August 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	517,822	53,589	571,411	539,415
Charitable activities	5				
Support services and food packs		253,877	84,104	337,981	348,518
Other trading activities	3	8,131	37,673	45,804	24,602
Investment income	4	<u>10,433</u>	<u>-</u>	<u>10,433</u>	<u>731</u>
Total		<u>790,263</u>	<u>175,366</u>	<u>965,629</u>	<u>913,266</u>
EXPENDITURE ON					
Charitable activities	6				
Support services and food packs		<u>786,228</u>	<u>169,148</u>	<u>955,376</u>	<u>925,133</u>
NET INCOME/(EXPENDITURE)		4,035	6,218	10,253	(11,867)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>682,760</u>	<u>21,741</u>	<u>704,501</u>	<u>716,368</u>
TOTAL FUNDS CARRIED FORWARD		<u>686,795</u>	<u>27,959</u>	<u>714,754</u>	<u>704,501</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE WELCOME CENTRE (HUDDERSFIELD)

BALANCE SHEET

31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	64,413	3,526	67,939	7,615
CURRENT ASSETS					
Stocks	13	27,025	-	27,025	19,506
Debtors	14	65,781	-	65,781	23,544
Cash at bank and in hand		<u>560,602</u>	<u>69,861</u>	<u>630,463</u>	<u>697,781</u>
		653,408	69,861	723,269	740,831
CREDITORS					
Amounts falling due within one year	15	(31,026)	(45,428)	(76,454)	(43,945)
NET CURRENT ASSETS		<u>622,382</u>	<u>24,433</u>	<u>646,815</u>	<u>696,886</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>686,795</u>	<u>27,959</u>	<u>714,754</u>	<u>704,501</u>
NET ASSETS		<u><u>686,795</u></u>	<u><u>27,959</u></u>	<u><u>714,754</u></u>	<u><u>704,501</u></u>
FUNDS	16				
Unrestricted funds:					
General fund				367,727	441,454
Long Term Reserve				<u>319,068</u>	<u>241,306</u>
				<u>686,795</u>	<u>682,760</u>
Restricted funds:					
Premises Expansion				2,583	3,583
Additional Cold Food Storage Capacity				943	1,218
Feeding Families				4,109	7,614
KMC - Local Welfare Provision				1,024	1,024
Surviving Winter for the over 60s				-	3,472
The Neighbourly Foundation				-	4,830
Lottery Fund				213	-
The Julia and Hans Rausing Trust				1,542	-
Aviva				10,632	-
Big Give				<u>6,913</u>	-
				<u>27,959</u>	<u>21,741</u>
TOTAL FUNDS				<u><u>714,754</u></u>	<u><u>704,501</u></u>

The notes form part of these financial statements

THE WELCOME CENTRE (HUDDERSFIELD)

BALANCE SHEET - continued

31 August 2023

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2023 and were signed on its behalf by:

R W Whiteley - Trustee

The notes form part of these financial statements

THE WELCOME CENTRE (HUDDERSFIELD)**CASH FLOW STATEMENT
for the year ended 31 August 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(2,420)</u>	<u>9,355</u>
Net cash (used in)/provided by operating activities		<u>(2,420)</u>	<u>9,355</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(75,331)	-
Interest received		<u>10,433</u>	<u>731</u>
Net cash (used in)/provided by investing activities		<u>(64,898)</u>	<u>731</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(67,318)	10,086
Cash and cash equivalents at the beginning of the reporting period		<u>697,781</u>	<u>687,695</u>
Cash and cash equivalents at the end of the reporting period		<u><u>630,463</u></u>	<u><u>697,781</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 August 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	10,253	(11,867)
Adjustments for:		
Depreciation charges	15,007	2,521
Interest received	(10,433)	(731)
(Increase)/decrease in stocks	(7,519)	8,544
Increase in debtors	(42,237)	(10,432)
Increase in creditors	<u>32,509</u>	<u>21,320</u>
Net cash (used in)/provided by operations	<u>(2,420)</u>	<u>9,355</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.22 £	Cash flow £	At 31.8.23 £
Net cash			
Cash at bank and in hand	<u>697,781</u>	<u>(67,318)</u>	<u>630,463</u>
	<u>697,781</u>	<u>(67,318)</u>	<u>630,463</u>
Total	<u>697,781</u>	<u>(67,318)</u>	<u>630,463</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2001. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Where performance conditions are attached to the income and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Straight line over 6 years
Fixtures and fittings	- 10% on cost
Computer equipment	- 25% on cost

Stocks

Stocks represent goods donated or purchased which have yet to be distributed to beneficiaries. Stocks are valued on the basis of either their purchase price (bought in items) or the estimated cost of the goods in an open market (donated goods).

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

1. ACCOUNTING POLICIES - continued**Donated goods**

Income is recognised by the charity for goods donated at fair value based on the estimated cost of the goods in an open market, when the Charity takes control of the donated goods.

Initially the donated items are recorded as stock, with the corresponding amounts recorded as donations. When the stocks are distributed to beneficiaries, they are recognised as an expense in the Statement of Financial Activities.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and gifts	445,750	421,420
Gift aid	51,886	47,575
Legacies	4,872	-
Client support payments	4,615	11,245
Corporate sponsorship	<u>64,288</u>	<u>59,175</u>
	<u>571,411</u>	<u>539,415</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising activities	<u>45,804</u>	<u>24,602</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>10,433</u>	<u>731</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Support services and food packs	<u>337,981</u>	<u>348,518</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other Grants	2,000	-
Kirklees Capacity Building	68,768	34,384
One Community Foundation	12,000	7,638
Charles & Elsie Sykes	3,000	-
Howitt Homeless Trust	-	300
William Brooke Benevolent Fund	-	15,000
Third Sector Leaders	-	1,100
FV & E Brook Charitable Trust	6,000	2,500
Groundwork UK	1,000	1,500
The Neighbourly Foundation	<u>5,905</u>	<u>6,700</u>
Carried forward	98,673	69,122

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023	2022
	£	£
Brought forward	98,673	69,122
Lottery Grant	32,254	38,454
LWP Support Fund	-	240,942
Household Support Fund	148,094	-
The Inman Charity	5,000	-
The Julia and Hans Rausing Trust	9,250	-
William Brooke Benevolent	18,000	-
National Unplanned Pregnancy Advisory Service	25,000	-
Charities Trust	1,710	-
	<u>337,981</u>	<u>348,518</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Support services and food packs	<u>898,528</u>	<u>42,725</u>	<u>14,123</u>	<u>955,376</u>

7. GRANTS PAYABLE

	2023	2022
	£	£
Support services and food packs	<u>42,725</u>	<u>145,275</u>

8. SUPPORT COSTS

	Governance costs £
Support services and food packs	<u>14,123</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

8. **SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	2023 Support services and food packs £	2022 Total activities £
Accountancy fees	1,200	1,174
Professional fees	<u>12,923</u>	<u>13,371</u>
	<u>14,123</u>	<u>14,545</u>

9. **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	<u>15,007</u>	<u>2,521</u>

10. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

11. **STAFF COSTS**

	2023 £	2022 £
Wages and salaries	<u>256,160</u>	<u>233,328</u>
	<u>256,160</u>	<u>233,328</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Support staff - Full time equivalent	<u>9</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

THE WELCOME CENTRE (HUDDERSFIELD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2022	3,559	24,658	27,277	55,494
Additions	<u>75,331</u>	<u>-</u>	<u>-</u>	<u>75,331</u>
At 31 August 2023	<u>78,890</u>	<u>24,658</u>	<u>27,277</u>	<u>130,825</u>
DEPRECIATION				
At 1 September 2022	3,559	17,043	27,277	47,879
Charge for year	<u>12,555</u>	<u>2,452</u>	<u>-</u>	<u>15,007</u>
At 31 August 2023	<u>16,114</u>	<u>19,495</u>	<u>27,277</u>	<u>62,886</u>
NET BOOK VALUE				
At 31 August 2023	<u>62,776</u>	<u>5,163</u>	<u>-</u>	<u>67,939</u>
At 31 August 2022	<u>-</u>	<u>7,615</u>	<u>-</u>	<u>7,615</u>

13. STOCKS

	2023 £	2022 £
Stocks	<u>27,025</u>	<u>19,506</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	664	3,100
Prepayments	<u>65,117</u>	<u>20,444</u>
	<u>65,781</u>	<u>23,544</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	16,938	24,556
Social security and other taxes	-	11,790
Accruals and deferred income	<u>59,516</u>	<u>7,599</u>
	<u>76,454</u>	<u>43,945</u>

16. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	Transfers between funds	At 31.8.23
	£	£	£	£
Unrestricted funds				
General fund	441,454	4,035	(77,762)	367,727
Long Term Reserve	<u>241,306</u>	<u>-</u>	<u>77,762</u>	<u>319,068</u>
	682,760	4,035	-	686,795
Restricted funds				
Premises Expansion	3,583	(1,000)	-	2,583
Additional Cold Food Storage Capacity	1,218	(275)	-	943
Feeding Families	7,614	(3,505)	-	4,109
KMC - Local Welfare Provision	1,024	-	-	1,024
Surviving Winter for the over 60s	3,472	(3,472)	-	-
The Neighbourly Foundation	4,830	(4,830)	-	-
Lottery Fund	-	213	-	213
The Julia and Hans Rausing Trust	-	1,542	-	1,542
Aviva	-	10,632	-	10,632
Big Give	<u>-</u>	<u>6,913</u>	<u>-</u>	<u>6,913</u>
	<u>21,741</u>	<u>6,218</u>	<u>-</u>	<u>27,959</u>
TOTAL FUNDS	<u>704,501</u>	<u>10,253</u>	<u>-</u>	<u>714,754</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	642,169	(638,134)	4,035
Household Support Fund	<u>148,094</u>	<u>(148,094)</u>	<u>-</u>
	790,263	(786,228)	4,035
Restricted funds			
Premises Expansion	-	(1,000)	(1,000)
Additional Cold Food Storage Capacity	-	(275)	(275)
ACTS 435 Provision of Grants to Clients	4,155	(4,155)	-
Development Worker	3,000	(3,000)	-
Feeding Families	-	(3,505)	(3,505)
FOODAID	5,100	(5,100)	-
One Community	10,000	(10,000)	-
Surviving Winter for the over 60s	-	(3,472)	(3,472)
The Neighbourly Foundation	500	(5,330)	(4,830)
Lottery Fund	32,254	(32,041)	213
Groundwork	1,000	(1,000)	-
The Inman Charity	5,000	(5,000)	-
Marsh Charitable Trust	500	(500)	-
The Julia and Hans Rausing Trust	9,250	(7,708)	1,542
Unwin Legacy	4,872	(4,872)	-
William Brooke Benevolent	18,000	(18,000)	-
Aviva	62,674	(52,042)	10,632
Big Give	<u>19,061</u>	<u>(12,148)</u>	<u>6,913</u>
	<u>175,366</u>	<u>(169,148)</u>	<u>6,218</u>
TOTAL FUNDS	<u><u>965,629</u></u>	<u><u>(955,376)</u></u>	<u><u>10,253</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	431,638	23,920	(14,104)	441,454
Long Term Reserve	194,745	-	46,561	241,306
Designated Funds	<u>32,457</u>	<u>-</u>	<u>(32,457)</u>	<u>-</u>
	658,840	23,920	-	682,760
Restricted funds				
Premises Expansion	4,583	(1,000)	-	3,583
Additional Cold Food Storage Capacity	1,493	(275)	-	1,218
Volunteers Breakroom Project	69	(69)	-	-
ACTS 435 Provision of Grants to Clients	1,430	(1,430)	-	-
Feeding Families	9,774	(2,160)	-	7,614
Garfield Weston Fund	1	(1)	-	-
KMC - Local Welfare Provision	18,719	(39,154)	21,459	1,024
KMC Covid Grants	21,459	-	(21,459)	-
Surviving Winter for the over 60s	-	3,472	-	3,472
The Neighbourly Foundation	<u>-</u>	<u>4,830</u>	<u>-</u>	<u>4,830</u>
	<u>57,528</u>	<u>(35,787)</u>	<u>-</u>	<u>21,741</u>
TOTAL FUNDS	<u><u>716,368</u></u>	<u><u>(11,867)</u></u>	<u><u>-</u></u>	<u><u>704,501</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	603,687	(579,767)	23,920
Restricted funds			
Premises Expansion	-	(1,000)	(1,000)
Additional Cold Food Storage Capacity	-	(275)	(275)
Volunteers Breakroom Project	-	(69)	(69)
ACTS 435 Provision of Grants to Clients	11,245	(12,675)	(1,430)
Feeding Families	-	(2,160)	(2,160)
FOODAID	4,700	(4,700)	-
Garfield Weston Fund	-	(1)	(1)
KMC - Local Welfare Provision	-	(39,154)	(39,154)
Surviving Winter for the over 60s	7,638	(4,166)	3,472
The Neighbourly Foundation	5,000	(170)	4,830
Lottery Fund	38,454	(38,454)	-
LWP Support Fund	240,942	(240,942)	-
Groundwork	500	(500)	-
Third Sector Leaders	<u>1,100</u>	<u>(1,100)</u>	<u>-</u>
	<u>309,579</u>	<u>(345,366)</u>	<u>(35,787)</u>
TOTAL FUNDS	<u>913,266</u>	<u>(925,133)</u>	<u>(11,867)</u>

Purpose of restricted funds

Premises Expansion	- Specific fixed assets for use in the charity
Additional Cold Food Storage Capacity	- Specific fixed assets for use in the charity
Feeding Families	- Food costs
KMC - Local Welfare Provision	- Food costs
Lottery Fund	- Staff costs and overheads for AGS service
The Julia and Hans Rausing Trust	- Warehousing costs
Aviva	- Staff costs, food costs and client grants
Big Give	- Client fuel grants

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.