

The Immanuel Project

Charity number 1152419

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



West Yorkshire Community Accounting Service

The Immanuel Project

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

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Prepared by West Yorkshire Community Accountancy Service CIO

The Immanuel Project

Trustees' report for the year ended 31 December 2022

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

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

Name	Position	Dates
Janet Bannister	Chair	
Brian Noble		
John Bottomley		
Anthony Chapman		
Sarah Hutchinson		Appointed 7 February 2023

Charity number	1152419	Registered in England and Wales
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Registered and principal address	Bankers
Middleton House	Virgin Money
16 Middleton Avenue	10 Kirkgate
Ilkley	Otley
West Yorkshire	LS21 3HJ
LS29 0AH	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a deed of governance adopted on 15 April 2013 as amended on the 15 September 2014.

Method of recruitment and appointment of trustees

New trustees are appointed by a resolution of the trustees passed at a special meeting.

The Immanuel Project

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

Objectives and activities

The charity's objects

The relief of those in need by running a Christian faith based drop in centre to provide meals, care and support, in particular but not exclusively for the homeless or others suffering loss, pain, addiction and abuse.

The charity's main activities

Based in our Community Hub in the Bradford city centre, we offer a safe and secure environment to those in our community who are most in need. We provide meals, clothing, physical, health, emotional and pastoral care. In addition our Outreach support, includes outdoor activities and experiences, home and hospital visits. All our activities are designed to improve the confidence and wellbeing of the most vulnerable in our community.

Public benefit statement

In setting our objectives and planning our activities, the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the help and support of vulnerable members of our community including the homeless, those with life controlling issues, fallen on hard times, requiring help with mental illness or with substance and alcohol dependencies.

Achievements and performance

The Immanuel Project continued to help support the needs of our guests in 2022. We were able to return to a more normal operation following Covid-19, which allowed our guests to make more use of our building, providing breakfast, hot lunches, snacks, teas and coffee, plus practical and pastoral support to those in our community who are in most need. Guest numbers using our services have risen from c.275 a week in 2021 to c.400 a week by the end of 2022.

Our team of dedicated and caring volunteers plus our strong links with local government agencies and other like-minded charities enables us to help or signpost our guests to the most appropriate place for their needs. Our volunteers are supported by four experienced part time staff to help with the practical cooking, serving and running of the charity. Between them they provide excellent in house and outreach support with their administrative, organisational and mental health training, benefiting all involved with the charity.

Our aim as always is to continue to serve and support the homeless and vulnerable members of our community. To be there for them at all times, no matter how tough - and in many cases when no one else is.

As we look ahead, we are really excited to have learnt in February 2023 that the National Lottery has chosen to financially support The Immanuel Project for a further five years. This brings great stability to the charity, but more importantly to our guests in Bradford. The Immanuel Project has now employed a full time Operations Manager, whose focus will be to extend our offering and be available to serve our guests for more days each week.

The Immanuel Project

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

Financial review

The charity's net receipts for the year was £24,447. Unrestricted funds saw net receipts of £48,421 whereas restricted funds had net payments of £23,974.

Like many individuals, charities and businesses up and down the country, the Covid-19 pandemic has adversely affected the work of The Immanuel Project particularly during 2020 and 2021. However, by the end of March 2022, all restrictions had been lifted which allowed The Immanuel Project to open up our building more for the use of our guests whilst still ensuring we continue to operate safely.

At the time of signing these accounts, whilst recognising the challenge of the pandemic which now look behind us, the trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

Reserves policy

The charity's free reserves, at the year end were £102,513.

Reserves comprise The Immanuel Project's unrestricted funds that are freely available to spend on any of our charity's purposes.

The Immanuel Project seeks to maintain between 6 and 12 months expenditure in reserves at all times, made up of the following items:

- Unforeseen emergency costs
- Unforeseen day-to-day operational costs
- Provision for non renewal of a source of income
- The need to fund short-term deficits in a cash budget

The reserves amount will be reviewed and approved by the Trustees at least annually.

Based on budgeted 2023 expenditure the target level of unrestricted reserves is between £37,000 and £74,000.

The trustees have agreed that whilst actual reserves exceed the upper reserves target the charity should continue to act with caution, particularly given it is anticipated that costs not covered by National Lottery funding are forecast to exceed other donated income for the next 1-2 years. As a result the trustees are comfortable holding a higher amount of reserves although will continue to monitor this position.

Approved by the board of trustees on 11/7/2023

Anthony Chapman (Trustee)

The Immanuel Project

Independent examiner's report to the trustees of The Immanuel Project

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

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.

Rhys North ACA

13/7/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Immanuel Project
Receipts and payments account
for the year ended 31 December 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts					
Grants and donations	(2)	15,877	36,934	52,811	67,833
Fundraising		46,124	-	46,124	15,122
Total receipts		62,001	36,934	98,935	82,955
Payments					
Salaries and NIC		1	37,283	37,284	33,607
Food and wellbeing		9,404	3,968	13,372	7,422
Rent and rates		113	6,558	6,671	6,617
Insurance		-	850	850	804
Equipment and furniture		-	723	723	5,213
Repairs and maintenance		-	-	-	720
Crockery etc.		2,147	950	3,097	1,915
Other costs		532	77	609	3,171
Christmas and activity costs		56	340	396	276
Cleaning costs		440	-	440	332
Independent examination		-	600	600	450
New building alterations		-	-	-	11,362
Utilities		236	8,458	8,694	4,443
Fund raising costs		355	-	355	726
Transport and other staff costs		238	550	788	681
Telephone and internet costs		58	551	609	-
Total payments		13,580	60,908	74,488	77,739
Net movement in funds		48,421	(23,974)	24,447	5,216
Fund balances brought forward		54,092	36,508	90,600	85,384
Fund balances carried forward	(3)	102,513	12,534	115,047	90,600

The Immanuel Project
Statement of assets and liabilities
as at 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	102,115	12,534	114,649	90,590
Cash in hand	398	-	398	10
Total cash funds	<u>102,513</u>	<u>12,534</u>	<u>115,047</u>	<u>90,600</u>

Debtors and prepayments

	2022
	£
Debtors - Gift Aid	4,244
Prepayments - rent and insurance	34
	<u>4,278</u>

Assets retained for the charity's own use

Kitchen equipment
Computer equipment
Musical equipment
Projector and sound system
Furniture

Liabilities

	2022
	£
Creditors - Utilites, HMRC and pension	1,611
Accruals - Independent examination	600
	<u>2,211</u>

The financial statements were approved by the board of trustees on 11/7/2023

Anthony Chapman (Trustee)

The Immanuel Project

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

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.

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.

The Immanuel Project

Notes to the accounts continued

for the year ended 31 December 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Bradford Metropolitan District Council	-	1,000	1,000	4,440
Bradford South Methodist Circuit	-	550	550	-
Co-op Community Fund	-	213	213	4,248
Tesco Groundwork UK	-	2,250	2,250	-
The Arnold Clark Community Fund	1,000	-	1,000	1,000
National Lottery Community Fund	-	32,921	32,921	31,121
Dacre Son & Hartley Ltd	-	-	-	4,820
The Neighbourly Foundation	-	-	-	5,370
The Screwfix Foundation	-	-	-	5,000
Other donations	14,877	-	14,877	11,834
	<u>15,877</u>	<u>36,934</u>	<u>52,811</u>	<u>67,833</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Move for Health	2,033	-	2,033	-	-
Happiness Group	35	-	35	-	-
Co-op Community Fund	10	213	223	-	-
Arnold Clark	620	-	620	-	-
Bradford Mental Health Fund	2,964	-	2,964	-	-
National Lottery Community Fund	30,846	32,921	53,483	-	10,284
Bradford South Methodist Circuit	-	550	550	-	-
Warm Spaces	-	1,000	1,000	-	-
Tesco Groundwork UK	-	2,250	-	-	2,250
	<u>36,508</u>	<u>36,934</u>	<u>60,908</u>	<u>-</u>	<u>12,534</u>

Fund name	Purpose of restriction
Move for Health	For wellbeing of guests attending the programme, activity costs and staff costs.
Happiness Group	For improving mental health wellbeing through client engagement, trips and activities.
Co-op Community Fund	Towards operational costs.
Arnold Clark	Towards operational costs.
Bradford Mental Health Fund	Towards staff costs, gym equipment, arts and craft materials, trips out and food costs
National Lottery Community Fund	For the Stepping into Light project, salaries and running costs.
Bradford South Methodist Circuit	Towards purchasing a washer dryer.
Warm Spaces	To fund the heating of our community hub for up to two months.
Tesco Groundwork UK	Towards feeding the guests at our community hub.

The Immanuel Project
Notes to the accounts continued
for the year ended 31 December 2022

4 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £1,000.

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.