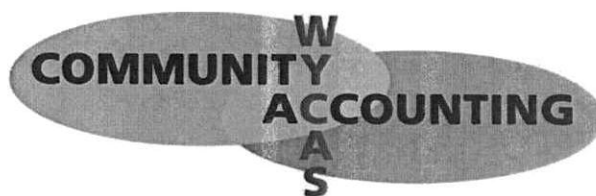


## **Abigail Housing**

Charity number 1120729

A company limited by guarantee number 06202999

### **Annual Report and Financial Statements for the year ended 31 December 2017**



West Yorkshire Community Accounting Service

## **Abigail Housing**

### **Annual Report and Financial Statements for the year ended 31 December 2017**

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**Prepared by West Yorkshire Community Accounting Service**

## **Abigail Housing**

### **Trustees' report for the year ended 31 December 2017**

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

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

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Will Sutcliffe	Chair	
Maggie Peel	Secretary	
Claire Normanton	Finance Officer	
Tom Hall		
Richard Carlisle		Resigned September 2017
Harry Wood		Resigned April 2016
Jasmine Woolley		Appointed October 2016
Barry Roberts		Appointed January 2017
Daniel Howitt		Appointed April 2017
<b>Company secretary</b>	John Hebden	
<b>Charity number</b>	1120729	Registered in England and Wales
<b>Company number</b>	06202999	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Woodhouse Community Centre	Unity Trust plc	
Woodhouse Street	Nine Brindleyplace	
Leeds	Birmingham	
LS6 2NY	B1 2HB	

#### **Independent examiner**

Simon Bostrom FCIE

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 4 April 2007. It is governed by a memorandum and articles of association. 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 relieve financial hardship amongst those seeking asylum, those granted refugee status and their dependants who are destitute and living temporarily or permanently in the Yorkshire and Humber region, in particular but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.

Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and their dependants who are destitute in such ways as the trustees shall determine.

## **Abigail Housing**

### **Trustees' report (continued) for the year ended 31 December 2017**

#### **Objectives and activities continued**

##### **The charity's main activities**

The charity's main activity is the provision of housing to people made homeless at the end of the asylum process. This includes those who have been refused but cannot reasonably return to their country of origin and those given refugee status who have to leave their National Asylum Support Service (NASS) housing.

##### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit. The beneficiaries are specifically those made homeless at the end of the asylum process. This includes new refugees and others who are still seeking asylum. The benefit provided is housing and housing support.

##### **Achievements and performance**

In Leeds we managed around 60 bed spaces for refugees throughout the year and resettled around 60 individuals into social housing.

In 2017, we accommodated and supported 26 individuals. We moved 3 people on into statutory support and 2 people were granted leave to remain. In total we prevented over 9000 nights of homelessness, distributed over £20000 in financial support and over 1000 food parcels.

Staff continued to apply for money for the asylum seeker work and secured a number of small grants from a variety of charitable trusts.

##### **Financial review**

The net income for the year was £2,244, including net expenditure of £8,852 on unrestricted funds and net income of £11,096 on restricted funds.

##### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £74,519.

The reserves policy is to retain between £49,000 and £121,500 for the calendar year 2018. The limits are defined as follows:

###### **Lower limit:**

Staff Costs ( months' value) - £19,000  
Redundancy allowance for 4 paid staff - £15,000  
Running costs (3 months' value) - £15,000  
Total - £49,000

###### **Upper limit:**

Staff Costs (6 months' value) - £38,000  
Redundancy allowance for 4 paid staff - £15,000  
Sickness cover for 4 paid staff - £11,000  
Running costs (3 months' value) - £15,000  
Potential loss of income - £12,500  
Investment in remodelled Refugee Project - £10,000  
One-year Volunteer Development Worker costs - £10,000  
Unforeseen emergency / contingency - £10,000  
Total - £121,500

## Abigail Housing

### Trustees' report (continued) for the year ended 31 December 2017

#### Statement of trustees' responsibilities

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

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

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

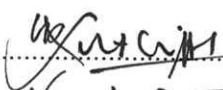
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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

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

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

Signed on behalf of the board of trustees:

Signed.....  ..... (Trustee)

Name..... WILL SUTCLIFFE .....

Date..... 25/4/18 .....

## Abigail Housing

### Independent examiner's report to the trustees of Abigail Housing

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2017, which are set out on pages 6 to 13.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

I confirm that I am qualified to undertake the examination because I am a member of 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.

Signed: 

Name: Simon Bostrom

Relevant professional qualification or body: FCIE

Date: 17/3/18

#### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

## Abigail Housing

### Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2017

	Notes	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	19,821	67,218	87,039	61,125
Rent and service charges		42,590	-	42,590	39,320
Housing benefit		224,883	-	224,883	204,012
Interest receivable		833	-	833	2,500
Other income		561	-	561	3,149
<b>Total income</b>		<b>288,688</b>	<b>67,218</b>	<b>355,906</b>	<b>310,106</b>
<b>Expenditure on:</b>					
Salaries and NIC	(3)	59,817	34,396	94,213	77,781
Payroll costs		646	5	651	466
Freelance workers		3,179	-	3,179	2,567
Staff travel		681	-	681	500
Beneficiaries rent		179,151	6,499	185,650	183,107
Utilities		22,618	-	22,618	33,879
Council tax		5,661	-	5,661	7,054
TV licences		1,751	-	1,751	856
Furniture and equipment		(521)	554	33	5,152
Cleaning, gardening and maintenance		6,801	1,039	7,840	7,117
Beneficiaries travel		1,669	-	1,669	3,429
Office rent and room hire		4,382	2,694	7,076	9,858
Phone and postage		594	414	1,008	1,242
Consumables and software		875	37	912	1,112
Insurance		1,286	-	1,286	1,707
Independent examination		1,299	21	1,320	1,320
Volunteer expenses		408	-	408	230
Training and conferences		274	-	274	465
Beneficiaries allowances		4,503	10,421	14,924	15,365
Other expenses		2,346	42	2,388	2,346
Advertising and publicity		120	-	120	981
<b>Total expenditure</b>		<b>297,540</b>	<b>56,122</b>	<b>353,662</b>	<b>356,534</b>
<b>Net income / (expenditure)</b>		<b>(8,852)</b>	<b>11,096</b>	<b>2,244</b>	<b>(46,428)</b>
<b>Fund balances brought forward</b>		<b>83,371</b>	<b>4,541</b>	<b>87,912</b>	<b>134,340</b>
<b>Fund balances carried forward</b>	(4)	<b>74,519</b>	<b>15,637</b>	<b>90,156</b>	<b>87,912</b>

All incoming resources and resources expended derive from continuing activities.

# Abigail Housing

## Balance sheet

as at 31 December 2017

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(5) 12,251	-	12,251	12,202
Short term investments	-	-	-	50,000
Cash at bank and in hand	(6) 64,421	15,637	80,058	28,479
<b>Total current assets</b>	<u>76,672</u>	<u>15,637</u>	<u>92,309</u>	<u>90,681</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 2,153	-	2,153	2,769
<b>Total current liabilities</b>	<u>2,153</u>	<u>-</u>	<u>2,153</u>	<u>2,769</u>
<b>Net current assets / (liabilities)</b>	<u>74,519</u>	<u>15,637</u>	<u>90,156</u>	<u>87,912</u>
<b>Net assets</b>	<u>74,519</u>	<u>15,637</u>	<u>90,156</u>	<u>87,912</u>
<b>Funds</b>				
Unrestricted funds	74,519	-	74,519	83,371
Restricted funds	-	15,637	15,637	4,541
<b>Total funds</b>	<u>74,519</u>	<u>15,637</u>	<u>90,156</u>	<u>87,912</u>

For the year ending 31 December 2017 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2015).

The financial statements were approved by the board of trustees on

Date: 25/4/18

Signed: 

(Trustee)

Name: WILL RUTCHIFF



# **Abigail Housing**

## **Notes to the accounts**

### **for the year ended 31 December 2017**

#### **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 2015). The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

##### **Going concern**

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

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, 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 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.

##### **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.

## **Abigail Housing**

### **Notes to the accounts**

#### **for the year ended 31 December 2017**

##### **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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

## Abigail Housing

### Notes to the accounts continued

for the year ended 31 December 2017

2 Grants and donations	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Archer	-	1,500	1,500	-
Brelms	-	4,500	4,500	-
Church Urban Fund	-	3,000	3,000	-
Communtiy Foundation	-	1,000	1,000	352
Garfield Weston	-	10,000	10,000	-
Henry Smith Charity	-	33,200	33,200	12,500
Hilden Charitable Trust	-	2,000	2,000	-
Marsh Charitable Trust	-	300	300	-
Parisatamen Charitable Trust	-	500	500	-
Persula Charitable Trust	-	3,000	3,000	-
Wades Charity	-	1,150	1,150	-
AB Charitable Trust	-	-	-	10,000
Evan Cornish Foundation	-	-	-	4,200
Leeds City Council (LCC)	-	-	-	1,350
Mollie Somerville Family Trust	-	-	-	5,503
Scurrah Wainwright	-	-	-	2,000
The Lush Trust	-	-	-	4,000
Donations	19,821	7,068	26,889	21,220
	<u>19,821</u>	<u>67,218</u>	<u>87,039</u>	<u>61,125</u>

3 Staff costs and numbers	2017	2016
	£	£
Gross salaries	86,648	73,400
Social security costs	3,687	1,987
Pensions	3,878	2,394
	<u>94,213</u>	<u>77,781</u>

The average number employees during the year was 5, being an average of 3 full time equivalent (2016: 5, 3 FTE).

There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2017	2016
	£	£
Costs of the scheme to the charity for the year	3,878	2,394
Amount of any contributions outstanding at the year end	nil	nil

## Abigail Housing

### Notes to the accounts continued

for the year ended 31 December 2017

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Scurrah Wainwright	421	-	421	-	-
Volunteer Co-ord fund	-	6,800	6,700	-	100
The Brelms Trust	-	4,500	4,500	-	-
Church Urban fund	-	3,000	-	-	3,000
Garfield Weston	-	10,000	10,000	-	-
Henry Smith	-	33,200	28,002	-	5,198
Paristamen	-	500	-	-	500
Wades	-	1,150	-	-	1,150
Community Foundation	-	1,000	-	-	1,000
Other restricted donations	4,120	7,068	6,499	-	4,689
	<u>4,541</u>	<u>67,218</u>	<u>56,122</u>	<u>-</u>	<u>15,637</u>

Fund name	Purpose of restriction
Scurrah Wainwright	Towards residents' travel costs
Volunteer Co-ord fund	Funding from The Archer, Hilden, Marsh and Persula charitable trusts towards the Volunteer Co-ordinator salary. The remaining balance is on the Hilden Charitable Trust.
The Brelms Trust	Towards the Bradford project core costs
Church Urban fund	Towards developing services in Bradford
Garfield Weston	Towards the Bradford project core costs
Henry Smith	Towards the Bradford project staff costs
Paristamen	For a laptop computer for the volunteer project
Wades	For the resident walking and health activities
Community Foundation	Towards the volunteer project
Other restricted donations	Towards rent for the project's properties

#### 5 Debtors and prepayments

	2017	2016
	£	£
Debtors	11,107	11,488
Prepayments	1,144	714
	<u>12,251</u>	<u>12,202</u>

#### 6 Cash at bank and in hand

	2017	2016
	£	£
Unity Trust Bank	77,752	25,687
Cash in hand (Destitution project - St Mary's)	1,962	1,412
Cash in hand (Leeds Refugee Housing)	104	141
Destitution alto card	-	999
Cash in hand (Volunteer Co-ordinator)	240	240.00
	<u>80,058</u>	<u>28,479</u>

#### 7 Creditors and accruals

	2017	2016
	£	£
Creditors	718	1,339
Accruals	1,435	1,430
	<u>2,153</u>	<u>2,769</u>

## **Abigail Housing**

### **Notes to the accounts continued**

#### **for the year ended 31 December 2017**

##### **8 Trustee expenses**

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

##### **9 Related party transactions**

There were no related party transactions during this year or the previous year.

##### **10 Operating leases**

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

Within one year

In the second to fifth years inclusive

Over five years from the balance sheet date

20 Margate Road	11 Blucher Street
£	£
4,114	2,727
12,185	10,916
-	3,280
<u>16,299</u>	<u>16,923</u>

## Abigail Housing

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2017

	2017 Unrestricted funds £	2016 Unrestricted funds £	2017 Restricted funds £	2016 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income</b>						
Grants and donations	19,821	10,250	67,218	50,875	87,039	61,125
Rent and service charges	42,590	39,320	-	-	42,590	39,320
Housing benefit	224,883	204,012	-	-	224,883	204,012
Interest receivable	833	2,500	-	-	833	2,500
Other income	561	3,149	-	-	561	3,149
<b>Total income</b>	<b>288,688</b>	<b>259,231</b>	<b>67,218</b>	<b>50,875</b>	<b>355,906</b>	<b>310,106</b>
<b>Expenditure</b>						
Salaries and NIC	59,817	50,228	34,396	27,553	94,213	77,781
Payroll costs	646	466	5	-	651	466
Freelance workers	3,179	2,567	-	-	3,179	2,567
Staff travel	681	500	-	-	681	500
Beneficiaries rent	179,151	176,257	6,499	6,850	185,650	183,107
Utilities	22,618	16,379	-	17,500	22,618	33,879
Council tax	5,661	7,054	-	-	5,661	7,054
TV licences	1,751	856	-	-	1,751	856
Furniture and equipment	(521)	5,152	554	-	33	5,152
Cleaning and maintenance	6,801	7,117	1,039	-	7,840	7,117
Beneficiaries travel	1,669	-	-	3,429	1,669	3,429
Office rent and room hire	4,382	9,858	2,694	-	7,076	9,858
Phone and postage	594	1,242	414	-	1,008	1,242
Consumables and software	875	1,112	37	-	912	1,112
Insurance	1,286	1,707	-	-	1,286	1,707
Independent examination	1,299	1,320	21	-	1,320	1,320
Volunteer expenses	408	230	-	-	408	230
Training and conferences	274	465	-	-	274	465
Beneficiaries allowances	4,503	15,013	10,421	352	14,924	15,365
Other expenses	2,346	2,346	42	-	2,388	2,346
Advertising and publicity	120	981	-	-	120	981
<b>Total expenditure</b>	<b>297,540</b>	<b>300,850</b>	<b>56,122</b>	<b>55,684</b>	<b>353,662</b>	<b>356,534</b>
<b>Net income / (expenditure)</b>	<b>(8,852)</b>	<b>(41,619)</b>	<b>11,096</b>	<b>(4,809)</b>	<b>2,244</b>	<b>(46,428)</b>
<b>Fund balances brought forward</b>	<b>83,371</b>	<b>124,990</b>	<b>4,541</b>	<b>9,350</b>	<b>87,912</b>	<b>134,340</b>
<b>Fund balances carried forward</b>	<b>74,519</b>	<b>83,371</b>	<b>15,637</b>	<b>4,541</b>	<b>90,156</b>	<b>87,912</b>