

The Booth Centre
Report and Financial Statements
31 March 2016

The Booth Centre
Edward Holt House
Pimblett Street
Manchester
M3 1FU

Registered Charity No. 1062674

The Booth Centre Contents

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The Booth Centre Trustees' Annual Report

Legal and Administrative Details

Constitution

The Booth Centre was established as a charitable trust, constituted by a trust deed, on 18 April 1997 and on 1 June 1997 the Trust took over the running of the Booth Centre.

The Booth Centre Trust is registered with the Charities Commission (Registration Number 1062674). The Trust is managed by a board of trustees, who act as the administrative body.

Trustees

The trustees who have served during this period are:-

John Garrard (Chair)
Christine Caunce
Elaine Concannon
David Dennehy
Rogers Govender (Dean of Manchester)
Joe Gravett
Andrew Mullen
Alan Newton
Jackie O'Neill
James Openshaw

Address

The Trust's address is:-

The Booth Centre
Edward Holt House
Pimblett Street
Manchester
M3 1FU

Bankers

The Trust's principal bankers are:-

The Co-operative Bank plc
Olympic House
6 Olympic Court
Salford
M5 2QP

Independent Examiner

J.E. Atherden FCA

The Booth Centre Trustees' Annual Report

Legal and Administrative Details - continued

Appointment of Trustees

The Trustees may convene and appoint a new Trustee to hold office for a period of five years. Trustees are appointed through residence, occupation, employment or otherwise have specialist knowledge of the area of benefit or who are able by virtue of their personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

New Trustees attend the Volunteer's induction, which covers the history of the centre, the aim, the main policies, guidelines and working practices. They then work in the centre during a drop-in and an activity session in order to see how it works in practice, to meet the people who use the centre and the staff and volunteers. Each Trustee receives an induction pack, which includes information about their legal responsibility in the Charity Commission booklet, the constitution, financial statements, annual report, budget and recent management committee papers. They are also given information about their role as a Trustee and what is expected of them as well as information about other Trustees and are introduced to them.

Risk Assessment

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 and, the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk. This is managed by regular review of the charity's management accounts together with regular review of fundraising efforts against pre-determined targets. Attention has also been focused on non-financial risks arising from fire, health and safety of staff and users of the centre and food hygiene. These risks are managed by ensuring that robust policies and procedures are in place and regular awareness training for staff and volunteers working in these operational areas.

Organisational Structure

The Trustees form the Management Committee of the charity and are responsible for the setting and reviewing of policies, finances and strategic direction.

The Trustees delegate the day to day management of the Centre to the CEO, Amanda Croome. The CEO manages the Development Manager, the Building Manager and 4 senior Project Workers who in turn manage other staff and volunteers

The volunteers are organised and managed by a project worker.

The Booth Centre Trustees' Annual Report

Objectives and Activities for the Public Benefit

Our Vision

Our vision is for everyone to have a secure home and the opportunity to have a good quality of life.

Our Mission

Our Mission is to bring about positive change in the lives of people who are homeless or at risk of homelessness, and help them plan for and realise a better future.

Our Values:

- **Inclusive** – We are welcoming and supportive. We provide the opportunity for people to socialise, share experiences and learn from one another. We have an open door policy and all our services are provided free of charge. We don't judge people and we never give up on anyone.
- **Respectful** - We respect each other and celebrate diversity so that everyone can give their best. We recognise the importance of providing a friendly environment where people can feel safe.
- **Empowering** - We encourage people to take personal responsibility for making positive changes in their lives by providing opportunities, developing their talents, and helping to build their confidence and self-esteem.
- **Partnership** - We recognise the importance of working collaboratively with people who come to the centre to design, deliver and evaluate our services. We work jointly with other organisations to achieve the best outcomes.
- **Inspiring** - We all inspire one another to discover our purpose and reach our full potential, celebrating our achievements and positive steps forward.

The Booth Centre is here to bring about positive change in the lives of people who are homeless or at risk of homelessness, and help them plan for and realise a better future.

We do this by providing advice to find accommodation, education, training and help to secure employment, free healthy meals, support in tackling issues with health and addiction, and creative activities to boost confidence and self-esteem.

The Booth Centre Trustees' Annual Report

Summary of Achievements 2015/16

This year the Booth Centre has celebrated its 20th Anniversary. The Booth Centre has been operating from our new centre on Pimblett Street since March 2014. We have settled into our new home and are now able to do more to help the growing numbers of homeless people in our community.

In 2015 we were delighted to be awarded the Queens Award for Voluntary Service, the highest award a voluntary group can receive in the UK.

Café Drop-in

We continue to run a daily café drop in session for anyone who is homeless or at risk of homelessness. Over 250 people now visit the centre each week, a 15% increase in the last 12 months and a 200% increase on 5 years ago. A free, hot breakfast is served for around 80 people each morning, as well as a two course nutritious lunch. People can access a hot shower and get free toiletries, socks, hats and gloves, as well as referrals to other agencies for food parcels and clothing. Trained volunteers are on hand to talk to people about their problems and offer advice and support. We also have visiting hairdressers and foot care specialists who offer their services for free.

Our training kitchen enables people with experience of homelessness to volunteer and learn new skills, gaining qualifications which will support them in getting work in the catering industry. The centre is looked after and maintained by volunteers, many of whom have been homeless themselves.

Advice Service

Everyone who comes to the Centre for breakfast is asked if they need help with housing, benefits or health issues. We have specialist workers who visit each week from the local doctors, solicitors, the drugs team, the Homeless Mental Health Team and from Shelter, in addition to our own advice workers. Over the last 12 months:

- 1,189 people used our Advice Service.
- We assisted 235 people to replace lost or stolen identification which they need to claim benefits, find accommodation or start work.
- We helped 593 people to find temporary or permanent accommodation or to return to live with friends or family, helping to reduce the number of people forced to sleep rough on the streets.

The Booth Centre Trustees' Annual Report

Summary of Achievements 2015/16 (Continued)

Activities and Qualifications programme

The Café advice sessions are used to promote and recruit people to our Activities Programme, which helps people to gain skills, confidence, self-esteem and qualifications. Over the last 12 months:

- 678 people took part in our Activities Programme.
- 61 people gained at least one nationally recognised qualification with a total of 83 qualifications gained.
- We gave an award to everyone who attended classes regularly, to recognise their achievement and encourage continued engagement. 104 people have gained at least 1 award.

This year our Activities Programme has included:

- **Drama and Music** – We have developed our partnership with The Edge Theatre and Arts Centre having staged two further public performances as The Booth Centre Theatre Company.
- **Opera Singing** – this is a joint project with Streetwise Opera and Opera North and includes weekly singing workshops, trips to the Lowry to see professional productions and staging their own performances. This year the group performed at The Whitworth Art Gallery, Manchester Cathedral and played a huge part in the world premiere landmark production of The Passion over Easter at Campfield Market. Tickets to The Passion sold out to the public and the production received outstanding reviews and media attention, including a five star review in The Times.
- **Art, Craft, Photography and Film** – we have held a range of different art based workshops and staged a public photography exhibition in association with Symmetry Creative.
- **Arts Exchange** - We also hosted an exchange with Brazil where 20 people from the Brazilian government, arts organisations and homeless people came to see us to find out about the work of the Booth Centre and then in November Amanda and a person who has been homeless from Manchester joined a return visit to Brazil. As part of the exchange a quilt from the Booth Centre made by our sewing group was displayed in the Museum of Modern Art in Rio.
- **Gardening and Woodwork** – we have developed our new “Humphrey Booth” garden with planters and benches constructed in our woodwork classes. The new greenhouse has helped us to grow lots of vegetables which we have cooked in our kitchen. We were delighted to gain an RHS certificate for a highest level “Outstanding” community garden.
- **Sports** – our new garden has a boules court, basketball net and table tennis and inside, for when it rains we have indoor bowls. We have been running some keep fit exercise classes and have taken people out on trips to do trampolining and climbing.
- **Educational Talks** – our weekly educational talks from University lecturers and other groups such as the Salford Local History society have continued.
- **ESOL Classes** – we run a weekly ESOL class to help people improve their English in conjunction with the Adult Education Service.

The Booth Centre Trustees' Annual Report

Summary of Achievements 2015/16 (Continued)

- **Internet Café** – we run a weekly Internet Café for people to develop digital skills.
- **Training Courses** – we run training courses in First Aid, Food Hygiene, Health and Safety, Manual Handling and IT. These are all designed to equip people with very practical skills which can help them get back into work.

Help to get back into education, training and employment

The Centre aims to help people to resettle in the community and an important part of this is to support people to get back into employment or take up education, training or voluntary work in the community. Over the last 12 months:

- 24 people moved on to take up voluntary work, education or training courses.
- 99 people secured paid employment.

Strategic and Collaborative Work

We continued to work at a strategic level to promote the interests of homeless people and ensure that their needs are considered at local and national levels, through development and implementation of appropriate policies and strategies. This has included chairing the Manchester Multi Agency Homeless Forum and taking part in many interagency meetings and forums and being centrally involved in the development of the Manchester Homeless Charter.

The Booth Centre acts as a central hub during periods of severe cold weather to support all individuals to find emergency accommodation. This year we also supported the Manchester Dioceses to establish a rolling night shelter with 7 churches (2 of them in Salford) each hosting 12 homeless people one night per week. We also act as the sole referral organisation and support people to get rehoused from the night shelters. We co-ordinate the Day Centre forum which helps the Salford and Manchester Day Centres to work together.

Chairs Comment

Towards the end of our second year in Edward Holt House, and the first of my teenage years as chair, I am delighted to report that the Booth Centre is in rude good health. Last year, I suggested we had become bigger and better than ever before – in terms of staff, numbers of outside and user volunteers, space occupied, and the range and number of activities taking place there. All this seems even more so, and it is very good to report that we are able to seek to further increase the range of what we do; doubly so because the urgent needs served by the Centre also continue to grow in both size and complexity as evermore numerous and varied people seek our help. So too do the many problems and policies that generate their pathways into homeless, and/or the threat of the same.

Thus, even more heartfelt than usual: my thanks to all those involved in the Centre: the full time staff, outside and user volunteers, and our many generous funders. And warm thanks also to those who seek our aid – not because they create the need we exist to serve, but because of their ultimate bravery and resilience, and their consequently crucial contribution to the Booth Centre community.

The Booth Centre Trustees' Annual Report

Financial Review

The Trustees prepare plans and financial forecasts for the following two years to ensure adequate funding is available to achieve the aims of the Centre.

During the year ended 31 March 2016 total income amounted to £631,758 compared to £615,752 in 2015. Although income from grants fell by £103,114 for the year, the income from donations compensated for this increasing by £98,937. Other income from charitable activities and investments also increased.

Total expenditure amounted to £529,593 compared to £475,440 in 2015. There were additional costs incurred during the year due to the increase in activity following the move to the new premises. The net income on unrestricted funds amounted to £140,231 and on the restricted funds the net expenditure amounted to £38,065. Overall there was net income in the year of £102,166 compared to £140,312 in 2015.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The policy of the trustees is that sufficient of the Charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run-down of the service over a period of 18 months.

The balance of unrestricted funds at 31 March 2016 was £863,6471 of which £852,528 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees have designated £200,000 of the unrestricted funds as the Centre Expansion Fund for the expansion of activities, £50,000 to the Building Repair Fund to cover any unexpected repairs that may arise and £90,000 has been designated for the provision of night shelters with local partnerships during the current year.

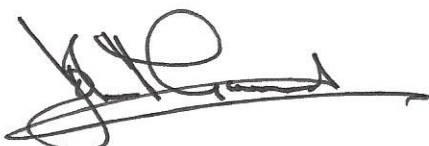
The Trustees consider that the balance of unrestricted funds adequately meets the policy of maintaining sufficient reserves to arrange an orderly run-down of the service if a decision is made to close the Centre. Although the current level of reserves is higher than is needed, this will be adjusted by expanding the level of charitable activities carried out in the current year, including the provision of night shelters.

The Booth Centre Trustees' Annual Report

Plans for the future

Over the next 12 months the Booth Centre intends to increase both the quality of service it provides and to increase the range of services it supports in order to help achieve our aim of ensuring that more homeless people can achieve a secure home and a good quality of life.

- We will be developing our Advice Hub and our Wellbeing Café to ensure that people receive the support they need to access services and improve their health.
- We will be developing our Employment and Skills Hub and developing the Centres Arts projects to give more people the opportunity to improve the quality of their lives and break the cycle of homelessness.
- We are developing new partnerships which will ensure that rough sleepers have access to emergency accommodation where they are treated with respect and dignity and are helped to move on to new homes.
- We will be working in partnership with businesses, statutory, voluntary sector and faith based organisations through the new Manchester Homeless Partnership helping to implement the Manchester Homeless Charter and through this giving people with experience of homelessness the opportunity to help shape services for homeless people in Manchester.
- We will be carrying out a Strategic Review and increasing the organisations sustainability and ability to grow. This work will be supported through a grant from the Local Sustainability Fund and will involve strengthening our finance, HR, governance, management and evaluation and reducing our dependence on statutory and grant funding through the development of a new fundraising strategy.
- We will continue to develop our services in partnership with people who use the Centre and develop the role of our advisory panels and peer mentors to ensure that people are centrally involved in evaluation, planning and service delivery.



J. GARRARD - CHAIR

The Booth Centre
Independent Examiner's Report to the Trustees of the Booth Centre

I report on the accounts for the year ended 31 March 2016, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J.E. ATHERDEN
Chartered Accountant
PO Box 660
Altrincham
Cheshire
WA14 3UZ



7 June 2016

The Booth Centre
Statement of Financial Activities
Year ended 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Unrestricted Funds £	Restricted Funds £	Total 2015 £
Income	4						
Donations and legacies		247,334	368,444	615,778	137,826	471,708	609,534
Income from charitable activities		5,005	-	5,005	864	-	864
Investment income		10,975	-	10,975	5,354	-	5,354
Total Income		<u>263,314</u>	<u>368,444</u>	<u>631,758</u>	<u>144,044</u>	<u>471,708</u>	<u>615,752</u>
Expenditure	6						
Cost of raising funds		48,584	-	48,584	39,726	-	39,726
Expenditure on charitable activities		<u>74,499</u>	<u>406,509</u>	<u>481,008</u>	<u>2,071</u>	<u>433,643</u>	<u>435,714</u>
Total Expenditure		<u>123,083</u>	<u>406,509</u>	<u>529,592</u>	<u>41,797</u>	<u>433,643</u>	<u>475,440</u>
Net Income and net movement in funds		140,231	(38,065)	102,166	102,247	38,065	140,312
Reconciliation of funds							
Total Funds brought forward		723,416	38,065	761,481	621,169	-	621,169
Total Funds carried forward		<u>863,647</u>	<u>-</u>	<u>863,647</u>	<u>723,416</u>	<u>38,065</u>	<u>761,481</u>

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

The notes on pages 13 to 19 form part of these accounts.

The Booth Centre
Balance Sheet as at 31 March 2016

	Note	2016		2015	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	9		11,119		17,942
Current Assets					
Debtors	10	138,352		47,669	
Cash at bank and in hand		<u>770,174</u>		<u>753,484</u>	
		<u>908,526</u>		<u>801,153</u>	
Creditors: amounts falling due within one year	11	<u>35,998</u>		<u>27,614</u>	
Net Current Assets			<u>872,528</u>		<u>773,539</u>
Total assets less current liabilities			883,647		791,481
Creditors: amounts falling due after more than one year	12		<u>20,000</u>		<u>30,000</u>
Net Assets			<u>863,647</u>		<u>761,481</u>
Funds of the Charity					
Restricted			-		38,065
Unrestricted - Designated	15		340,000		200,000
Unrestricted - General			<u>523,647</u>		<u>523,416</u>
			<u>863,647</u>		<u>761,481</u>

Approved by the Trustees and signed on their behalf



- Trustee

7 June 2016

The notes on pages 13 to 19 form part of these accounts.

**The Booth Centre
Statement of Cash Flows
Year ended 31 March 2016**

	Note	Total Funds 2016 £	Total Funds 2015 £
Net cash generated by operating activities	16	<u>10,990</u>	<u>108,291</u>
Cash flows from investing activities:			
Interest		10,975	5,354
Purchase of computers and equipment		<u>(5,275)</u>	<u>(15,720)</u>
Net cash provided by/(used in) investing activities		<u>5,700</u>	<u>(10,366)</u>
Change in cash and cash equivalents in the year		16,690	97,925
Cash and cash equivalents brought forward		<u>753,484</u>	<u>655,559</u>
Cash and cash equivalents carried forward		<u>770,174</u>	<u>753,484</u>

The notes on pages 13 to 19 form part of these accounts.

The Booth Centre
Notes to the Financial Statements
Year ended 31 March 2016

1. Accounting Policies

a) Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and in particular with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS 102) effective January 2015.

b) Funds Structure

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects of the charity. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

c) Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised in the statement of financial activities when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be met.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

Investment income is included when receivable.

d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured or estimated reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds comprise the costs associated with attracting voluntary income.

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2016

Accounting Policies (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs.

e) Tangible Fixed Assets and Depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is provided to write off the excess of cost over estimated residual amount over their useful lives on a reducing balance basis as follows:- Computer & Office equipment - 33.3%

2. Analysis of Staff Costs and Remuneration of Key Management Personnel

The average number of full time equivalent employees during the year was 12 (2015 - 12). Staff costs were as follows:-

	2016	2015
	£	£
Salaries	254,906	233,344
Social security costs	20,685	19,781
Pension costs	<u>23,154</u>	<u>20,868</u>
	<u>298,745</u>	<u>273,993</u>

The Charity considers its key management personnel comprise the trustees, the Chief Executive Officer, the Building Manager and the Development Manager. The total employment benefits including employer pension contributions of the key management personnel were £102,001 (2015 - £88,468). There was no employee who received employee benefits of more than £60,000 (2015 – None).

The charity operates a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The total contribution in the year was £23,154 (2015 £20,868). The outstanding contributions at the year-end amounted to £9,981 (2015 £Nil).

3. Trustees Remuneration and Expenses

Neither remuneration nor expenses were paid to any trustee during the period.

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2016

4. Income	Note	2016 £	2015 £
Donations and legacies:			
Grants	5	369,094	472,208
Donations		231,673	132,736
Legacy		6,400	-
Student Placement Fee		5,320	4,590
Gift Aid refund		<u>3,291</u>	<u>-</u>
		<u>615,778</u>	<u>609,534</u>
Income from charitable activities:			
Room hire		594	-
Fabulous Fanfare		4,411	-
100 Club receipts		<u>-</u>	<u>864</u>
		<u>5,005</u>	<u>864</u>
Investment income			
Bank Interest - gross		<u>10,975</u>	<u>5,354</u>
Total Income		<u><u>631,758</u></u>	<u><u>615,752</u></u>
 5. Grants Received		 2016	
		£	£
Restricted Funds:			
Big Lottery Fund Grant		103,080	
Big Lottery awards for All		7,071	
Manchester City Council – Various grants		115,167	
AGMA		54,120	
Other grant		16,448	
Comic Relief		20,138	
The Booth Charities		24,670	
Manchester Cathedral		10,000	
Barnabas Charitable Trust		9,000	
Newby trust		5,000	
Streetsmart		3,000	
Other		<u>750</u>	
			368,444
Unrestricted Funds:			
Dickanson Trust		500	
Other		<u>150</u>	
			<u>650</u>
Total grants received			<u><u>369,094</u></u>

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2016

6. Analysis of Expenditure on Charitable Activities

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	2016 Total £	2015 Total £
Activity:					
Catering and Wellbeing	12,692	15,311	26,254	54,257	44,186
Arts Activities	32,502	23,798	23,653	79,953	71,619
Advice Service	91,942	51,629	55,609	199,180	215,106
Skills & Employment	<u>63,794</u>	<u>48,354</u>	<u>35,470</u>	<u>147,618</u>	<u>104,803</u>
	<u>200,930</u>	<u>139,092</u>	<u>140,986</u>	<u>481,008</u>	<u>435,714</u>

The total of Governance costs included within support costs was £1,075 (2015 - £1,075).

In 2016 the expenditure on charitable expenditure was £481,008 (2015 - £434,714) of which £74,499 (2015 - £2,071) was expenditure from unrestricted funds and £406,509 (2015 - £433,643) was expenditure from restricted funds.

Support costs, including Governance costs attributable to charitable activities are apportioned to the activity on the following bases:

Building costs – on the area occupied by the activity

Other support costs – on the number of staff members employed for the activity

7. Net Income for the year	2016 £	2015 £
This is stated after charging:		
Depreciation	12,098	11,437
Independent examiner's fee	1,075	1,075

8. Taxation

As a charity, The Booth Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2016

9. Tangible Fixed Assets

Cost	Computers	Equipment	Total
	£	£	£
As at 1 April 2015	19,099	22,776	41,875
Additions	929	4,346	5,275
Disposals	-	-	-
As at 31 March 2016	<u>20,028</u>	<u>27,122</u>	<u>47,150</u>

Depreciation

As at 1 April 2015	16,341	7,592	23,933
Charge for year	3,067	9,031	12,098
On disposals	-	-	-
As at 31 March 2016	<u>19,408</u>	<u>16,623</u>	<u>36,031</u>

Net Book Value

As at 31 March 2016	<u>620</u>	<u>10,499</u>	<u>11,119</u>
As at 31 March 2015	<u>2,758</u>	<u>15,184</u>	<u>17,942</u>

10. Debtors	2016	2015
	£	£
Debtors & prepayments	133,443	42,702
H.M. Revenue & Customs - Gift Aid	<u>4,909</u>	<u>4,967</u>
	<u>138,352</u>	<u>47,669</u>

11. Creditors: amounts falling due within one year	2016	2015
	£	£
Deferred income (Note 13)	10,000	10,000
H.M. Revenue & Customs – PAYE/NI	6,495	5,897
Accruals	<u>19,503</u>	<u>11,717</u>
	<u>35,998</u>	<u>27,614</u>

12. Creditors: amounts falling due after more than one year	2016	2015
	£	£
Deferred income (Note 13)	<u>20,000</u>	<u>30,000</u>

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2016

13. Deferred Income	2016	2015
	£	£
Deferred income brought forward	40,000	56,450
Grant received in year	-	50,000
Amount released in year	(10,000)	(66,450)
Deferred income carried forward	<u>30,000</u>	<u>40,000</u>
Due within one year (Note 11)	10,000	10,000
Due after more than one year (Note 12)	20,000	20,000

The balance of deferred income relates to a grant received in 2015 towards heating and lighting costs incurred in the accounting years 2015 to 2019. The donor has specified that £10,000 should be allocated to each year.

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2016 as represented by:			
Tangible fixed assets	11,119	-	11,119
Net current assets	<u>852,528</u>	<u>-</u>	<u>852,528</u>
	<u>863,647</u>	<u>-</u>	<u>863,647</u>

15. Designated funds	2016	2015
	£	£
Centre Expansion Fund	200,000	200,000
Building Repair Fund	50,000	-
Partnerships Fund	<u>90,000</u>	<u>-</u>
	<u>340,000</u>	<u>200,000</u>

The Centre Expansion Fund represents funds designated by the Trustees for the additional costs associated with the expansion of activities. The Building Repair Fund represents funds designated for unexpected repair costs and the Partnerships Fund represents monies earmarked for the provision of night shelters with strategic partners.

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2016

16. Reconciliation of net income to net cash generated from operating activities

	2016	2015
	£	£
Net movement in funds as per the statement of financial activities	102,166	140,312
Adjustments for:		
Depreciation charge	12,098	11,437
Deduct interest income shown in investing activities	(10,975)	(5,354)
Increase in debtors	(90,683)	(33,568)
Decrease in creditors	<u>(1,616)</u>	<u>(4,536)</u>
Net cash generated by operating activities	<u>10,990</u>	<u>108,291</u>