

CRISIS CENTRE LIMITED
FINANCIAL STATEMENTS
31 MARCH 2017

Company Registration Number 02214814
Charity Number 298528

CRISIS CENTRE LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

Contents	Pages
Chair of Trustees' Report	1
Trustees' Annual Report	2 – 6
Reference & Administrative Information	8
Independent Examiner's Report	9
Statement of Financial Activities (including Income and Expenditure account)	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Financial Statements	13 - 21

CRISIS CENTRE LIMITED

CHAIR OF TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2017

This is just the second time that I've written a report as Chair of Trustees of Crisis Centre Ministries (CCM), having taken over the role at the end of 2015. This report therefore reflects on my first full financial year as Chair.

In these times of financial austerity, and some political and social turmoil at a local and national/international level, the importance of organisations such as CCM (and others across the city) in seeking to share God's heart of love with a broken world has increased significantly. The work and impact of CCM has continued to grow over the last year, and this is reflected in the Trustees' Report below which mentions CCM projects more specifically as well as some of the achievements over the year.

In my report last year I reflected on the importance of partnership working, and this continues to be a priority for us at CCM. In addition to the many churches and businesses that we partner with, in increasing numbers, we have also over the last year developed strategic partnerships with a number of other organisations and agencies as together we seek to address the issue of homelessness and related challenges in and around Bristol. The election of a new Mayor in Bristol in May 2016 has brought with it a fresh recognition of the need to respond to social injustice and inequality across the city. CCM has a key role to play, and this has been reflected in the secondment of our CEO, Jonathan Lee, into City Office for half a day each week where he is playing a key role, alongside others, in leading on plans to address homelessness and rough sleeping. One excellent outcome of this work was the Bristol Churches' Winter Night Shelter, hosted at 7 inner city churches in early 2017 and with support from many other churches from across the city. This was a wonderful example of churches working together in unity to bless the city, and we anticipate much more of this over the coming year and beyond – with CCM continuing to play a key role.

The Board and staff team increasingly feel that CCM has a strategic role to play in the city, not only to respond to crisis, but also to help develop longer term solutions to homelessness that provide a sense of community and restoration of hope for many people who may have lost all hope. In this regard we are further developing our own thinking about CCM acquiring residential property, possibly alongside other partners, that could serve as move-on accommodation.

As last year, I am keen to take the opportunity to express my sincere thanks to the staff team at CCM, ably led by Jonathan Lee; their commitment is evident to all. I would also like to express my thanks to the amazing support provided by over 450 regular volunteers who give time and energy to the work of CCM, and also to those individuals, churches and other organisations and agencies that have provided financial support over the last year. We never take anything for granted, but the excellent financial position of the charity reflects the generosity of those that have given and also the faithfulness of the God that we seek to serve.

Finally, I'd like to express my thanks to my fellow Trustees for the time, commitment and wisdom they have provided at all times.

We look forward to the coming year with a sense of excitement and expectation as to what God is doing across the city, and confirm on behalf of CCM our ongoing commitment to seek humbly to serve God in all that we do as a charity.

Blessings

Andrew Street

Chair of Trustees

CRISIS CENTRE LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2017

Objectives and Activities

Our Charity's purposes as set out in the company's Memorandum of Association are:

The advancement of the Christian faith and the relief of poverty, sickness, disadvantage and distress.

Main Activities

- At the Wild Goose Drop-In Centre, we have served hot meals without charge and provided practical help and support (for example, sleeping bags, clothing, a shower, access to a telephone/internet, support and signposting).
- Through the Spring of Hope Women's Night Shelter, we have offered a warm, safe and welcoming environment to those who need it.
- At the East Bristol Foodbank, we have provided emergency food supplies and have begun to run an "Eat Well, Spend Less" course in association with the Trussell Trust.
- Our LIFE course has sought to help clients who are in recovery from addiction to develop resilience through the attainment of practical life skills. We continued to operate in partnership with Woodlands Church to run the Life Recovery Group (LRG).

The Charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and Performance

Whilst we point to numerical achievements over the year, the real measure of our success is more difficult to quantify. Much of our work is with people who are not 'engaged' in conventional life patterns. In the early stages, we often do not know who the person is we are helping: at the outset, we do not ask for a name; later, we may not be given a name, we may be given a street name, or one that is made up on the spot. 'Success' is in being available and accepting, and seeing our clients' lives change for the better in a variety of ways.

The team at the Wild Goose has served roughly 2,100 meals per week, and the venue has rarely been closed. There has been an average of ten occupants on each of five nights per week in our 12-bed Spring of Hope Women's Night Shelter. We opened an additional foodbank outlet in association with Fishponds Baptist Church, bringing us to four outlets which between them distributed 1,570 three-day food packages. Under the 'More than Food' scheme we launched pilot 'Eat Well, Spend Less' courses, began to offer 'Money Life' guidance and put proposals together for the operation of an 'Energy Bank'.

Our LIFE Course was completed by 28 people and there were, on average, 24 attending our two Life Recovery Groups. In addition, staff and volunteers undertook training in 'trauma recovery' with a view to piloting a 'trauma recovery group'.

As well as the obvious benefits from our work, there are many unseen benefits to society. Those who access food and practical support through the Wild Goose have an environment that is warm, dry and safe off the streets. Women at the Night Shelter do not need to sleep rough and so can

CRISIS CENTRE LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2017

become healthier and some are able to sustain employment. Those who are helped to live well whilst in recovery are better able to access appropriate medical, legal and administrative help. In delivering these outcomes we recognise the essential and significant contribution of the 450 volunteers that have supported CCM over the year; without them none of our projects are able to operate.

Financial Review

Policies on reserves and investments

The General fund accumulated surplus (or reserve) is intended to be between 3 and 6 months of income, (excluding gifts in kind) to provide bridging finance in the event that funding sources become inadequate. The Charity had General reserves of £151,862 as at 31 March 2017, which represents 3.3 months of income excluding gifts in kind leaving the Charity well placed to fulfil needs as they arise.

Restricted funds, if any, are spent as soon as possible in line with the donor's wishes. Should this not prove practicable, we seek the donor's preference regarding the alternative use of funds, retention for future projects or return of such funds. The Charity had free reserves of £123,725 as at 31 March 2017.

The Trustees have wide powers of investment. Surplus short term funds are retained in our general account and we are in the process of setting up a separate deposit account for reserve funds.

Availability and adequacy of assets of each of the funds

The Board is satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund. The amounts owed to creditors include a long-term loan which is being repaid at a sustainable level out of regular income.

The level of Restricted Funds of £10,349 represents the balance of funds remaining where donors have imposed specific restrictions on their use. £342,721 has been transferred from Restricted Funds to Designated Funds (Net Book Value of Buildings Fund) and this reflects the gifts and donations received in the past towards the now completed renovations of Carpenter House, the Chapel Room, 12 City Road and Spring of Hope.

Transactions and financial position

The Trustees consider the financial performance by the Charity during the year to have been very good.

The financial statements are set out on pages 10 to 21.

The Statement of Financial Activities (SOFA) shows net income for the year. The total at the foot of the Balance Sheet shows the total reserves at the year end.

CRISIS CENTRE LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2017

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the financial statements. The main assets are the two freehold properties: the first in City Road, most of which has been converted into accommodation (and leased to the Bristol Hope Project whose aims and objects align with those of our own); and Carpenter House, from which most of the Charity's work is now being undertaken. Carpenter House provides the premises from which the Charity operates the Wild Goose Drop-In Centre and the LIFE Course, and is also the registered office for the charitable company.

The Charity also has use of a building on West Street in Old Market. This provides accommodation for the Spring of Hope Women's Night Shelter. The Charity leases this building under an agreement lasting until 2025. During this reporting period, the landlord has advised us of his need to revise the lease (at no detriment to the terms of our tenancy). We are in the process of finalising the details of the revision.

In March 2017 Changing Lives in Clevedon (jointly owned by Crisis Centre Ministries and Alabare Christian Care & Support) was sold to the Clevedon based Christian charity RE:MISSION. This followed a period of very amicable discussion between the parties resulting in an agreement that will ensure the future of Changing Lives and allow the operation to be supported by the strong management team at RE:MISSION, all of whom live within the Clevedon area. CCM is delighted to have been involved in running Changing Lives since it was established by the two charities in 2010, and we're confident that the future of the operation is in very safe hands.

Structure, Governance and Management

Governing document

The Charity is constituted as a private company limited by guarantee and therefore has no share capital. It is governed by a Memorandum and Articles of Association. There are no restrictions in the governing document on the operation of the Charity or on its investment powers, other than those imposed by general charity law.

Every Member undertakes to contribute an amount not exceeding £10 to the assets of the company in the event of the winding up of the company.

The company members elect Trustees who have the power and responsibility to run the company in accordance with Charity and Company Law and good practice.

Recruitment and appointment of new Trustees

We approach individuals, churches and other organisations we are in contact with, as part of our strategy for identifying suitable new Trustees.

Trustees can be elected at the AGM, or co-opted on a provisional basis by the Board of Trustees until the next AGM. When someone who has not been elected at the AGM comes forward as a potential new Trustee, if it seems that they will be able to contribute to the work, they are invited to Trustees' meetings on a trial basis for four months, after which they are interviewed by two of the existing Trustees before a final recommendation is made on becoming a Trustee.

There must be at least 8 Trustees.

CRISIS CENTRE LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2017

Induction and training of Trustees

Any potential new Trustee is invited to informal meetings with the Chair and CEO before attending their first Board meeting. They are given adequate opportunity to learn as much as possible about the Charity and its working.

The organisational structure of the Charity and how decisions are made

The Board has met every two months as a full Board.

The Management Team, led by the CEO, comprises of the Managers of the four project areas, the Finance Manager and the Fundraising and Communications Manager. The administration of the Charity's activities is overseen and led by this team. Proposals and significant decisions are brought to the Board, by the CEO, for discussion and decisions.

The agenda for Board meetings is set by the Chair, the Board Secretary and the CEO. The agenda, previous minutes, reports and discussion papers are circulated to Trustees no less than 7 days in advance of the meeting, as far as reasonably practicable.

All proposals/decisions at any Board meeting are determined by simple majority votes cast by Members present, with each Member having one vote. In the event of an equality of votes, the Chair may exercise a second vote as a casting vote.

Salaries are set by the Board each year. Consideration is given to the need to attract and retain able staff and to inflation.

Membership of a wider network

We belong to a number of networks, including the Evangelical Alliance, Voscur, the Bristol Homeless Forum, Homeless Link, Care Forum, Housing Justice, ACTS (Ashley Churches Together Serving), National Council for Voluntary Organisations (NCVO) and Trussell Trust. We are also a member of the George Müller Charitable Trust Partnership Scheme.

The CEO and Project Leaders connect with various other networks to raise awareness about the needs of, and services available to, our client group. These are also opportunities to increase our own awareness and be able to respond to the changes in services available through other organisations and statutory bodies.

Relationships with other groups, charities and individuals

We work alongside many other groups, both voluntary and statutory. Some of the most significant groups include the Salvation Army, the Julian Trust, One25, Caring at Christmas, Beloved, Unseen, the Bristol Methodist Centre, the Bristol Soup Run Trust, numerous churches, a number of local groups based in and around Stokes Croft and Easton, different departments of the City Council, the Neighbourhood Management Group and the NHS.

During the year the Charity has made significant steps forward in its partnership with Bristol City Council officers, particularly in the matter of shelter and housing for the homeless.

CRISIS CENTRE LIMITED
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2017

The major risks to which the Charity is exposed and reviews and systems to mitigate risks

The Council of management identifies the major risks to which the Charity is exposed, and is satisfied that systems are in place to mitigate the impact of such risks occurring. An ongoing review of existing and new risk factors is undertaken through the supervision of our Chief Executive reporting to the Council.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Greater concentration of effort on long term funding has taken place.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with the health and safety of all staff, volunteers, clients and visitors to the operational centres used by the Charity.

The Charity has cover in place for public liability, officer and professional indemnity insurances.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

The Trustees are required to prepare Financial Statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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, and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements 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.

CRISIS CENTRE LIMITED
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2017

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Registered office:

Signed by order of the Trustees

32 Stapleton Road
Bristol
England
BS5 0QY

Date

A Street

CRISIS CENTRE LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2017

Chair of Trustees	Andrew Street	
Trustees	Graham Donald David Bolton Malcolm Bourne John Dixon Linda Dyson Penelope Clare Fleming Alan Patterson Granville Sykes Donna Robbie	(resigned October 2016) (resigned October 2016) (appointed October 2016) (appointed October 2016)
Secretary	Richard Hill	
Senior Management Team	Jonathan Lee, Chief Executive Officer J Angel A Irwin Y Lau S Leitch R Nott V Thompson	
Principal Office	32 Stapleton Road Bristol BS5 0QY	
Company Registration Number	02214814	
Charity Registration Number	298528	
Bankers	HSBC plc Bristol City Office PO Box 120 49 Corn Street Bristol BS99 7PP	
Independent Examiner	Ed Marsh FCA DChA Burton Sweet The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR	

CRISIS CENTRE LIMITED
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2017

I report on the accounts of the company for the year ended 31 March 2017, which are set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, 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 Commission 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 the seeking of 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ed Marsh FCA DChA
Burton Sweet
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

CRISIS CENTRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(Including Income & Expenditure Account)**

YEAR ENDED 31 MARCH 2017

	Note	Unrestricted General Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Income from:					Restated
Donations	2	448,752	386,082	834,834	750,710
Legacies		-	-	-	13,500
Charitable activities	3	-	549	549	2,826
Other trading activities		14,471	723	15,194	12,035
Investments		16	-	16	24
Total income		463,239	387,354	850,593	779,095
Expenditure on:					
Raising funds	4	73,805	3,430	77,235	73,679
Charitable activities	5	195,327	517,826	713,153	691,710
Total expenditure		269,132	521,256	790,388	765,389
Gains/(losses) on investments	12	20,000	-	20,000	-
Net income/(expenditure) before transfers	7	214,107	(133,902)	80,205	13,706
Transfers between funds	18	215,295	(215,295)	-	-
Net movement in funds		429,402	(349,197)	80,205	13,706
Reconciliation of funds					
Total funds at 1 April 2016 (restated)	18	277,464	359,546	637,010	623,304
Total funds at 31 March 2017	18	706,866	10,349	717,215	637,010

The notes on pages 13 to 21 form part of these financial statements
See note 10 for fund-accounting comparative figures

CRISIS CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2017

Company Number: 02214814

	Note	2017 £	2016 £
Fixed assets			(Restated)
Tangible assets	11	583,141	587,947
Investments	12	-	1
		<u>583,141</u>	<u>587,948</u>
Current assets			
Stock	13	80	80
Debtors	14	61,292	28,060
Cash at bank and in hand		<u>138,864</u>	<u>96,230</u>
		200,236	124,370
Creditors: amounts falling due within one year	15	<u>(32,412)</u>	<u>(34,907)</u>
Net current assets		167,824	89,463
		<u>167,824</u>	<u>89,463</u>
Total assets less current liabilities		750,965	677,411
		<u>750,965</u>	<u>677,411</u>
Creditors: amounts falling due after more than one year	16	(33,750)	(40,401)
		<u>(33,750)</u>	<u>(40,401)</u>
Net assets		<u>717,215</u>	<u>637,010</u>
		<u>717,215</u>	<u>637,010</u>
Funds			
Unrestricted funds			
General funds	19	151,862	52,167
Designated funds	19	555,004	225,297
Restricted funds	19	10,349	359,546
Total funds		<u>717,215</u>	<u>637,010</u>
		<u>717,215</u>	<u>637,010</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors 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.

These financial statements were approved by the Trustees on _____ and are signed on their behalf by:

.....
Andrew Street
Chair of Trustees

CRISIS CENTRE LIMITED

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2017

	Notes	2017 £	2017 £	2016 £
Net cash inflow from operating activities	A		69,186	25,401
Non-operational cash flows				
Investing activities				
Payments for tangible fixed assets		(19,536)		(11,134)
Investment income		<u>16</u>		<u>24</u>
			(19,520)	(11,110)
Financing activities				
Repayment of hire purchase and other creditors		<u>(7,032)</u>		<u>(8,589)</u>
			(7,032)	(8,589)
Net cash inflow for the year	B		<u>42,634</u>	<u>5,702</u>

NOTES TO THE CASH FLOW STATEMENT

	2017 £	2016 £
A. Reconciliation of net movement in funds to net cash inflow from operating activities		
Statement of Financial Activities: Net movement in funds	80,205	13,706
Investment income	(16)	(24)
Depreciation	22,781	27,343
Loss on disposal of tangible fixed asset	1,562	355
(Decrease)/Increase in creditors: Current Liabilities	(2,114)	1,366
Decrease/(Increase) in debtors	(33,232)	(17,345)
Net cash inflow from operating activities	<u>69,186</u>	<u>25,401</u>

B. Analysis of changes in cash flow during the year	2017 £	2016 £	Change £
Cash at bank and in hand	<u>138,864</u>	<u>96,230</u>	<u>42,634</u>
	138,864	96,230	42,634
	2016 £	2015 £	Change £
Cash at bank and in hand	<u>96,230</u>	<u>90,528</u>	<u>5,702</u>
	96,230	90,528	5,702

C. Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own Objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

1 Accounting policies

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared under the 'small companies' provisions of the Companies Act 2006 and in accordance with the Financial Reporting Standard FRS102 and the Charities Statement of Recommended Practice (SORP FRS102) based thereon.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not have been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts of food and clothing for the charity are included at an estimate of fair value and are recognised when distributed. No amounts are included in the financial statements for services donated by volunteers. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation and allocated to the same fund as the original donation.

Expenditure

All expenditure is accounted for on an accruals basis inclusive of any VAT which cannot be recovered and has been included under expense categories that aggregate all costs for allocation to activities. Expenditure on raising funds includes those incurred in trading activities. Charitable activities include expenditure on the Wild Goose Drop-In Centre, LIFE Recovery, East Bristol Foodbank and the Spring of Hope Women's Night Shelter, and includes both direct costs and support costs relating to those activities. Governance costs are those incurred in connection with meeting the constitutional and statutory requirements of the Charity. Governance costs are included within charitable activity costs.

Tangible fixed assets

Tangible fixed assets are classified as such when they have a value over £500 and a useful life of over one year. They are stated at cost less depreciation, which is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

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

Freehold interest in Land and Buildings	2% on cost
Computer hardware and software	25% on cost
Motor vehicles	25% on cost
Kitchen	10% on cost
Catering equipment	20% on cost

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

1 Accounting policies (continued)

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Taxation

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

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Controlling entity

The charity is a company limited by guarantee, and as such holds no share capital. In the event of the winding-up of the charity, the liability of the members of the charity is limited to £10 each.

Pension scheme

The charity operates a defined contribution pension scheme for eligible employees. During the year, the charity paid £12,102 (2016: £12,122) in contributions for employees.

Transition to FRS102.

The trustees have considered whether in applying the accounting policies required by FRS102 and the Charities' SoRP FRS102 the restatement of comparative items was required.

In applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for holiday to which employees were entitled at the year end but had not yet been taken. The charity also changed its policy to include the valuation of gifts received in kind this year.

In accordance with FRS102, a reconciliation of opening balances is shown below:

	Net income	Accruals
Fund balances as previously stated	643,997	4,986
Accrual for holiday pay	(6,987)	6,987
Recognition of gifts in kind received	-	-
	<u>637,010</u>	<u>11,973</u>

No further restatements were required

2 Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Committed giving	123,136	12,749	135,885	138,051
Appeals and donations	298,337	73,297	371,634	335,096
Gift Aid tax reclaimed	27,279	1,451	28,730	31,432
Gifts in kind	-	298,585	298,585	246,131
	<u>448,752</u>	<u>386,082</u>	<u>834,834</u>	<u>750,710</u>

The charity receives gifts in kind for all projects from local businesses, organisations, churches and individuals. These include food which is used to prepare meals to serve at the Wild Goose Drop-In Centre which are valued by multiplying the average number of meals served by the average cost of a meal. Other donations such as clothing, toiletries and sleeping bags are valued at the cost the charity would be prepared to pay if it had to buy these items. Food distributed via the East Bristol Foodbank is valued at £1.67 per kilogram, being a recognised valuation. One individual has given the charity use of a building rent free. This is valued at the cost of the rent the building could obtain on the open market.

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

3 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £ Restated
Changing Lives in Clevedon	-	-	-	1,350
Wild Goose Drop-In Centre Friday breakfast	-	549	549	1,476
	-	549	549	2,826

4 Expenditure on Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total Funds 2016 £ Restated
Events, advertising & publicity costs	4,079	-	4,079	825
Database	703	3,430	4,133	2,560
Salary costs	49,603	-	49,603	49,166
Streetwise	7,466	-	7,466	5,520
Support costs	11,954	-	11,954	15,608
	73,805	3,430	77,235	73,679

5 Expenditure on: Charitable activities

	Direct costs £	Support costs £	Total costs 2017 £	Total Costs 2016 £ Restated
Wild Goose Drop-In Centre	324,464	77,788	402,252	370,691
East Bristol Foodbank	76,072	22,676	98,748	100,727
LIFE Recovery	53,450	41,051	94,501	99,749
Spring of Hope Women's Night Shelter	82,865	34,787	117,652	120,543
	536,851	176,302	713,153	691,710

6 Support costs

	Raising funds 2017 £	Charitable Activities 2017 £	Total 2017 £	Total 2016 £ Restated
Salary costs	10,135	91,219	101,354	123,994
Depreciation	-	22,780	22,780	27,249
Office costs	277	13,587	13,864	3,484
Light and heat	531	10,094	10,625	17,073
Waste management	-	9,153	9,153	7,569
Staff training	518	4,664	5,182	3,814
Insurance	-	3,835	3,835	3,440
Repairs & maintenance	89	3,492	3,581	6,743
Printing, postage & stationery	32	3,009	3,041	3,124
Legal fees	-	2,757	2,757	1,224
Van costs	-	2,119	2,119	1,955
Governance costs - Independent examiner's fee	192	1,728	1,920	3,360
Travel expenses	-	1,657	1,657	1,774
Loss on sale of fixed assets	-	1,562	1,562	355
Loan interest	-	1,313	1,313	1,835
Rent & rates	65	1,244	1,309	4,695
Payroll costs	115	1,037	1,152	4,896
Subscriptions	-	825	825	277
Sundry expenditure	-	227	227	153
	11,954	176,302	188,256	217,014

Support costs are split between fundraising costs and charitable activity costs based upon usage.

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

7 Net income

This is stated after charging:

	2017	2016
	£	£
Depreciation	22,781	27,343
Loss on disposal of assets	1,657	355
Independent examiner's fee	1,920	3,360
Finance lease interest	-	372
	<u>26,358</u>	<u>31,430</u>

There were no Trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

There were no Trustees' expenses paid during the year ended 31 March 2017 nor for the year ended 31 March 2016.

The total Trustee, key management personnel and related party donations in the year were £25,252 (2016: £21,572).

8 Staff costs and numbers

The aggregate payroll costs were:

	2017	2016
	£	£
Wages and salaries	315,196	325,592
Social security costs	21,435	23,780
Employers pension	12,102	12,122
	<u>348,733</u>	<u>361,494</u>

The average weekly number of employees during the year, calculated on the basis of average headcount, was as follows:

	2017	2016
	No.	No.
Charitable activities	14	15
Fundraising	2	2
	<u>16</u>	<u>17</u>

No employee received emoluments of more than £60,000.

The key management personnel employee benefits totalled £193,335 (2016: £189,590)

The average weekly number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2017	2016
	No.	No.
Charitable activities	10	11
Fundraising	2	2
	<u>12</u>	<u>13</u>

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

10 Fund-analysis comparative figures

	Unrestricted General Funds Restated £	Restricted Funds Restated £	Total Funds 2016 Restated £
Income from:			
Donations	420,738	329,972	750,710
Legacies	13,500	-	13,500
Charitable activities	1,350	1,476	2,826
Other trading activities	11,842	193	12,035
Investments	24	-	24
Total income	447,454	331,641	779,095
Expenditure on:			
Raising funds	73,679	-	73,679
Charitable activities	195,391	496,319	691,710
Total expenditure	269,070	496,319	765,389
Net income/(expenditure)	178,384	(164,678)	13,706
Transfers between funds	(59,431)	59,431	-
Net movement in funds	118,953	(105,247)	13,706
Reconciliation of funds			
Total funds at 1 April 2015	158,511	464,793	623,304
Total funds at 31 March 2016	277,464	359,546	637,010

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

11 Tangible fixed assets

	Freehold interest in Land & Buildings £	Furniture, fittings & equipment £	Plant & machinery £	Motor Vehicles £	Totals £
Cost					
At 1 April 2016	644,305	24,701	38,302	3,500	710,808
Additions	12,606	894	6,036	-	19,536
Disposals	-	(6,801)	(1,227)	-	(8,028)
At 31 March 2017	<u>656,911</u>	<u>18,794</u>	<u>43,111</u>	<u>3,500</u>	<u>722,316</u>
Depreciation					
At 1 April 2016	88,893	13,712	17,631	2,625	122,861
Charge for the year	13,014	4,574	4,318	875	22,781
Depreciation on disposal	-	(5,526)	(941)	-	(6,467)
At 31 March 2017	<u>101,907</u>	<u>12,760</u>	<u>21,008</u>	<u>3,500</u>	<u>139,175</u>
Net book value					
At 31 March 2017	<u>555,004</u>	<u>6,034</u>	<u>22,103</u>	<u>-</u>	<u>583,141</u>
At 31 March 2016	<u>555,412</u>	<u>10,989</u>	<u>20,671</u>	<u>875</u>	<u>587,947</u>

12 Fixed asset investments

	Total 2017 £	Total 2016 £
Shares in participating interests	-	1
	<u>-</u>	<u>1</u>

The charity held 50% of the ordinary shares and voting rights in Changing Lives in Clevedon, Ltd, whose principal activity is selling second-hand goods to raise funds for charity.

On 31 March 2017, this business was sold as a going concern to another charity, resulting in a gain on disposal of £20,000.

13 Stock

	Total 2017 £	Total 2016 £
Stocks	80	80
	<u>80</u>	<u>80</u>

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

14 Debtors

	Total 2017	Total 2016
	£	£
Other debtors	20,712	593
Prepayments	4,626	8,477
Accrued income	35,954	18,990
	<u>61,292</u>	<u>28,060</u>

Included within Other debtors is £7,500 due after more than one year (2016: £nil).

15 Creditors: amounts falling due within one year

	Total 2017	Total 2016
	£	£
Trade creditors	6,607	9,292
Hire purchase and finance leases	-	2,065
Other taxation & social security	5,763	6,577
Other creditors	6,684	5,000
Accruals	12,308	11,973
Deferred income	1,050	-
	<u>32,412</u>	<u>34,907</u>

16 Creditors: amounts falling due after more than one year

	Total 2017	Total 2016
	£	£
Hire purchase and finance leases	-	1,651
Other creditors	33,750	38,750
	<u>33,750</u>	<u>40,401</u>

17 Commitments under operating leases

At 31 March 2017 the charity had total commitments under non-cancellable operating leases as set out below.

	2017		2016	
	Land and Buildings £	Other Items £	Land and Buildings £	Other Items £
Expiry date				
Under one year	-	2,954	2,400	2,065
Within 2 to 5 years	-	11,817	26,000	1,651
	<u>-</u>	<u>14,771</u>	<u>28,400</u>	<u>3,716</u>

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

18 Movement in funds

	At 01-Apr 2016 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	At 31-Mar 2017 £
	Restated					
Restricted Funds						
Carpenter House	311,255	-	-	(311,255)	-	-
12 City Road	18,860	-	-	(18,860)	-	-
Wild Goose Drop-In Centre	-	252,255	(324,012)	71,857	-	100
Allotment	1,673	-	-	(1,673)	-	-
Spring of Hope Women's Night Shelter	5,344	40,005	(63,598)	18,249	-	-
East Bristol Foodbank	3,818	72,714	(74,949)	-	-	1,583
LIFE Recovery	-	2,575	(50,590)	48,015	-	-
Men's Night Shelter	3,122	(3,145)	-	23	-	-
LIFE Recovery LIFE Course	4,000	-	(2,984)	-	-	1,016
Spring of Hope refurbishment	-	19,000	-	(14,974)	-	4,026
Money Life Training	-	1,650	(1,053)	-	-	597
Redecorations	-	800	(640)	-	-	160
Rebranding project	-	1,500	-	-	-	1,500
Other small funds	11,474	-	(3,430)	(6,677)	-	1,367
	<u>359,546</u>	<u>387,354</u>	<u>(521,256)</u>	<u>(215,295)</u>	<u>-</u>	<u>10,349</u>
Unrestricted funds						
Designated funds						
Revaluation Reserve	9,303	-	-	(9,303)	-	-
Net Book Value of Buildings	215,994	-	(13,014)	352,024	-	555,004
General funds						
General fund	52,167	463,239	(256,118)	(127,426)	20,000	151,862
Unrestricted funds subtotal	<u>277,464</u>	<u>463,239</u>	<u>(269,132)</u>	<u>215,295</u>	<u>20,000</u>	<u>706,866</u>
Total funds	<u><u>637,010</u></u>	<u><u>850,593</u></u>	<u><u>(790,388)</u></u>	<u><u>-</u></u>	<u><u>20,000</u></u>	<u><u>717,215</u></u>

Transfers have been made from general funds into Wild Goose Drop-In Centre, Spring of Hope Women's Night Shelter and LIFE Recovery funds to cover expenditure made from general funds on these charitable activities over and above the restricted income received. The Buildings restricted funds were transferred to the Net Book Value Buildings fund to recognise the lifting of the restriction upon purchase of the buildings in previous years.

CRISIS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

Funds

The Wild Goose Drop-In Centre fund receives donations of monies and food to operate a drop in centre serving free cooked meals and giving practical support to individuals in need.

The Allotment fund has been transferred into the Wild Goose Drop In fund as the projects work alongside each other.

The Spring of Hope Women's Night Shelter fund receives funds donated to operate a women's night shelter providing emergency accommodation and emotional and practical support to women fleeing from abuse, relationship breakdown and sex work.

The East Bristol Foodbank receives donations to provide short-term emergency food provision to those in extreme need.

The LIFE Recovery and LIFE Recovery LIFE Course funds hold funds received to help clients in addiction recovery to develop resilience through the development of practical skills.

The Men's Night Shelter funds were returned to the original donor as the project was no longer planned.

The Spring of Hope Refurbishment funds were received to use for the refurbishment of the Women's Night Shelter premises.

The Money Life Training fund was received to run Money Life Training courses in conjunction with the East Bristol Foodbank.

The Redecorations funds are for the redecoration of the Charity's premises.

Rebranding project funds were received to help fund costs involved with the Charity's rebranding project.

The Net Book Value of Buildings fund represents the buildings held by the charity, transferred into a designated fund for clarity.

The charity works with churches and other organisations across Bristol to provide a Winter Night Shelter. It processes transactions on behalf of the group, but the amounts involved are not included in the accounts.

19 Analysis of net assets between funds

	Unrestricted funds			Total £
	Restricted funds £	Designated funds £	General funds £	
Tangible fixed assets	-	555,004	28,137	583,141
Cash at bank and in hand	-	-	138,864	138,864
Other current assets	10,349	-	18,611	28,960
Creditors due after one year	-	-	(33,750)	(33,750)
	<u>10,349</u>	<u>555,004</u>	<u>151,862</u>	<u>717,215</u>