

REGISTERED COMPANY NUMBER: 02601424 (England and Wales)
REGISTERED CHARITY NUMBER: 1003275

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
ANDOVER CRISIS AND SUPPORT CENTRE
(A COMPANY LIMITED BY GUARANTEE)

Hysons Accountants LLP, Statutory Auditor
14 London Street
Andover
Hampshire
SP10 2PA

ANDOVER CRISIS AND SUPPORT CENTRE

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ANDOVER CRISIS AND SUPPORT CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

In 2022 the Andover Crisis and Support Centre rebranded as Finding Freedom from Abuse. Services open to the community by Finding Freedom include refuge accommodation, outreach services and programmes. Finding Freedom's refuge accommodation provides a safe place to stay for women and women with their children. The refuge accommodation can support up to 23 families where Support Workers work with the clients to come to terms with their experiences and plan their future.

The outreach service is a free service for women, men, children and young people (aged 4 - 17) who need help and a safe space to talk. The service offers tailored support, counselling and practical solutions to ensure they have all the tools necessary to make an informed decision about their future. Individuals can self-refer and will be supported by Finding Freedom. They are listened to, provided with information and given continued support as they make their own choices about their next steps.

Finding Freedom runs a range of therapeutic and educational services that are developed to help grow confidence, self-esteem, and which also offer an opportunity to meet others who have had similar experiences. The programmes can help make sense of what has happened, promote safe healthy relationships and expand knowledge and awareness.

Workshops are run within local schools with school professionals and delivers Healthy Relationships in Schools covering a range of topics - it can be adapted to fit in with the current school timetable. Each workshop can accommodate up to 20 pupils and will discuss healthy relationships and friendships; the impact of peer pressure; consent; inappropriate sexualised behaviours and sharing intimate images and the law.

A help line is also available providing support, advice, information and sign posting to further support resources.

Throughout its services the aim of Finding Freedom remains the same, seeking to provide a supportive environment where people can discover their own strengths and work towards making self-determined changes in their lives.

Finding Freedom is a party to a sub-contracting agreement with a key service provider to deliver part of their contract with Hampshire County Council for 2022/2023.

PUBLIC BENEFIT

The trustees have considered the activities of Finding Freedom from Abuse and its achievements for the year to 31 March 2023 and its plans for the future against the public benefit guidance issued by the Charity Commission. They agreed that the public who benefit from the organisation's work are those who are described in the objectives and aims as noted above.

ANDOVER CRISIS AND SUPPORT CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

From 1 April 2019, Hampshire County Council awarded the Integrated Domestic Abuse Services for Hampshire contract to Stop Domestic Abuse, with Finding Freedom sub-contracting their services. The initial contract was for a 5-year period plus a 1 year option to renew followed by a further 1 year option.

Finding Freedom continues to support families who had experienced domestic abuse in the community through the use of its refuge accommodation, outreach services and programmes which they run.

Women with children were accommodated during the year with some of the families subsequently making their permanent home in the Test Valley. Throughout 2022 - 2023, Finding Freedom (combined refuge accommodation and outreach services) supported a total of 512 women and 195 children. Occupancy rates for the refuge accommodation, were on average between 80 - 85% for the year.

Finding Freedom continues to facilitate the well-attended Freedom Programme in the Test Valley. The Freedom Programme lasts for 12 weeks and helps to identify the common tactics to gain power and control. The group works to look at the characteristics that can create both abusive and caring relationships. Women who have attended the Freedom Programme have set up a survivor's group which meet on a regular basis offering support to each other outside of the programme.

In 2022 following the rebranding, Finding Freedom's website was updated and offers services to both women and professionals. For professionals, the website lists the Emergency Referral Procedures, Resources for Professionals and Resources for Schools. For women experiencing domestic abuse, the website provides clear information on how to make contact and lists all the services and programmes that they can make use of.

A telephone service is provided offering advice, information and support for clients.

The delivery of courses on relationships to pupils in local schools, has continued. This educational programme has been accessed by young people from 11 schools and a college.

Finding Freedom's staff have given presentations to local organisations on the content and the aims of the various programmes. This has enabled the benefits of the programme to be extended to an increasing number of people. The staff also provide assistance in family courts to clients needing support from a trained member of staff.

The organisation now has 1 full time and 1 part time child workers who work with the children of the women residing in the refuge. The child workers actively encourage the children to open up and help them deal with the experiences they have faced with the assistance of educational and therapeutic play equipment.

Finding Freedom has 4 move on properties which accommodate single women or women with children. Once a woman is ready to move on, but still needs to stay under the safety umbrella of the charity, they have the opportunity to move into a single accommodation dwelling, whilst still receiving support and guidance from a support worker at the refuge.

ANDOVER CRISIS AND SUPPORT CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Principal funding sources

The major source of funding was the sub contract with Stop Domestic Abuse for Hampshire County Council's Domestic Abuse Support Service, together with rental income the core element of which is covered by housing benefit with service charges paid by the residents.

A rent arrears system is in place for housing benefit claimants and client charges, followed up with timely reviews and debt control with payment agreements set.

Investment policy and objectives

The Management Committee continue to monitor closely the economic indicators. As a consequence, the practice of spreading investment funding between financial organisations has been implemented as a means of safeguarding and reducing any risk to deposited money.

Reserves policy

The Management Committee have established a policy whereby net current assets held in the Unrestricted Fund, which have not been designated for any other purpose, should be approximately 12 months worth of resources expended. This has been estimated to equate to some £670,000. Any additional amounts held in Unrestricted Reserves have been reviewed by the Trustees and a plan has been devised to utilise these funds in accordance with the organisation's objectives and activities.

The unrestricted net current assets at the end of the year was £471,958. A further £20,500 has been designated for specific purposes leaving £451,458 of resources held.

Financial performance

The organisation had net expenditure for the year of £73,178 (2022 - £66,380) which decreased the total reserves to £942,300 (2022 - £1,015,478). Of the total reserves, £935,727 (2022 - £1,008,905) was held in unrestricted reserves and could be used at the Management Committee's discretion to further the Centre's aims and objectives.

FUTURE PLANS

For the next year Finding Freedom will continue the provision of the domestic abuse services as sub-contractors for Stop Domestic Abuse and seek further funding sources for future provision of services. It is planned that the refuge accommodation, telephone helpline, outreach services and educational programmes, will continue to be provided as a highly respected community resource.

It is envisaged that the counselling service previously offered to clients will recommence following the easing of Covid restrictions. The service had to be put on hold during the recent pandemic but is now being actively researched to begin offering a new counselling service to the residents of the refuge and the clients of the outreach centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee, incorporated on 15 April 1991, governed by its Memorandum and Articles of Association and registered in England and Wales, number 02601424.

ANDOVER CRISIS AND SUPPORT CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new members of the Management Committee

The Management Committee will consider whether there are any areas of expertise currently not being fulfilled. Any application to become a member of the Management Committee will be considered alongside the identified areas of expertise, and the existing members would consult to decide whether the applicant should be invited to join the Management Committee. Advertising has taken place to attract suitable applicants and appointments.

Organisational structure

The Management Committee, which meets quarterly, is equivalent to the Board of Directors, comprise members from a wide variety of professional business backgrounds. The Chief Executive of Finding Freedom from abuse along with the Office and Finance Manager sits on the Management Committee in an ex officio capacity. The Management Committee deals with strategic decisions, governance, risk and general management.

In addition, a Monitoring Group meets monthly. This group comprises all members of the Management Committee, the Chief Executive, Office & Finance Manager, together with 3 members, representing the Local Authority i.e. a Councillor and Housing Manager and a representative from Aster, the Registered Social Landlord. It is an operational oversight body on the work of Finding Freedom.

Induction and training of new members of the Management Committee

The Management Committee are fully updated on the work of the Centre, and set and keep under review the Centre's objectives and aims so they can provide the necessary strategic support to advance the Centre's activities.

Risk management

The Management Committee conducts a periodic review of the major risks to which the Centre is exposed. Internal control risks are minimised by a policy and procedure for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, clients and visitors to any of its premises.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02601424 (England and Wales)

Registered Charity number
1003275

Registered office
15 - 21 New Street
Andover
Hampshire
SP10 1EL

ANDOVER CRISIS AND SUPPORT CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Management Committee

Mr J T Barlow - Trustee
Ms D Cullimore - Chief Executive
Ms M Dickens - Trustee (appointed 9.4.22)
Ms S Filmer - Trustee
Ms V Lizunova - Trustee (appointed 20.5.22)
Mr J Stokes - Trustee (appointed 29.4.22)
Ms J Tomlinson - Trustee

Monitoring Group

Management Committee (as above)
Ms S Hall - Representative of Test Valley Borough Council
Ms T Tasker - Representative of Test Valley Borough Council
Ms L Thorpe - Representative of Aster

Company Secretary

Ms J Tomlinson

Senior Statutory Auditor

Mr Christopher Joyce FCCA

Auditors

Hysons Accountants LLP, Statutory Auditor
14 London Street
Andover
Hampshire
SP10 2PA

Bankers

HSBC Bank plc
28-30 High Street
Andover
Hampshire
SP10 1NN

ANDOVER CRISIS AND SUPPORT CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Andover Crisis and Support Centre (Limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

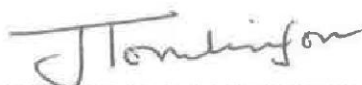
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Hysons Accountants LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28/9/23 and signed on its behalf by:



.....
Ms J Tomlinson - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ANDOVER CRISIS AND SUPPORT CENTRE

Opinion

We have audited the financial statements of Andover Crisis and Support Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ANDOVER CRISIS AND SUPPORT CENTRE**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ANDOVER CRISIS AND SUPPORT CENTRE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the Senior Statutory Auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, Charities SORP (FRS 102) and Financial Reporting Standard 102;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ANDOVER CRISIS AND SUPPORT CENTRE**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Christopher Joyce FCCA (Senior Statutory Auditor)
for and on behalf of Hysons Accountants LLP, Statutory Auditor
14 London Street
Andover
Hampshire
SP10 2PA

Date: 23/9/2023

ANDOVER CRISIS AND SUPPORT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	42,802	-	42,802	74,444
Charitable activities	4				
Principal activity		642,702	-	642,702	430,347
Investment income	3	1,637	-	1,637	1,742
Total		<u>687,141</u>	<u>-</u>	<u>687,141</u>	<u>506,533</u>
EXPENDITURE ON					
Charitable activities	5				
Principal activity		<u>760,319</u>	<u>-</u>	<u>760,319</u>	<u>572,913</u>
NET INCOME/(EXPENDITURE)		(73,178)	-	(73,178)	(66,380)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,008,905	6,573	1,015,478	1,081,858
TOTAL FUNDS CARRIED FORWARD		<u>935,727</u>	<u>6,573</u>	<u>942,300</u>	<u>1,015,478</u>

The notes form part of these financial statements

ANDOVER CRISIS AND SUPPORT CENTRE

BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	11	3,758	-	3,758	6,013
Tangible assets	12	460,011	-	460,011	459,690
		<u>463,769</u>	<u>-</u>	<u>463,769</u>	<u>465,703</u>
CURRENT ASSETS					
Debtors	13	25,416	-	25,416	120,747
Cash at bank and in hand	14	490,686	6,573	497,259	454,857
		<u>516,102</u>	<u>6,573</u>	<u>522,675</u>	<u>575,604</u>
CREDITORS					
Amounts falling due within one year	15	(44,144)	-	(44,144)	(25,829)
		<u>471,958</u>	<u>6,573</u>	<u>478,531</u>	<u>549,775</u>
NET CURRENT ASSETS					
		<u>471,958</u>	<u>6,573</u>	<u>478,531</u>	<u>549,775</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>935,727</u>	<u>6,573</u>	<u>942,300</u>	<u>1,015,478</u>
NET ASSETS					
		<u>935,727</u>	<u>6,573</u>	<u>942,300</u>	<u>1,015,478</u>
FUNDS	17				
Unrestricted funds				935,727	1,008,905
Restricted funds				<u>6,573</u>	<u>6,573</u>
TOTAL FUNDS				<u>942,300</u>	<u>1,015,478</u>

The notes form part of these financial statements

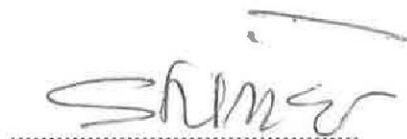
ANDOVER CRISIS AND SUPPORT CENTRE

BALANCE SHEET - continued
31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23/9/2023 and were signed on its behalf by:


Mr J T Barlow - Trustee


Ms S Filmer - Trustee

The notes form part of these financial statements

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Intangible fixed assets

Amortisation is provided to write off the cost of computer software over its estimated useful life of 5 years.

Tangible fixed assets

Depreciation is provided at the following rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- Straight line over 30 years
Long leasehold	- Straight line over the term of the lease
Conservatory	- Straight line over 10 years
Computer equipment	- Straight line over 3 years

Social investments

The freehold property and long leasehold are accounted for within tangible fixed assets as they are programme related investments being that the assets are held specifically to contribute to the charity's charitable purpose.

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Taxation

All activities undertaken are charitable. Therefore, the Centre is exempt from corporation tax.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	18,456	38,970
Grants	24,346	35,474
	<u>42,802</u>	<u>74,444</u>

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

	2023	2022
	£	£
Test Valley Borough Council	22,496	24,574
Hampshire County Council	-	10,900
Bauer Radio	1,850	-
	<u>24,346</u>	<u>35,474</u>

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	<u>1,637</u>	<u>1,742</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	Principal	Total
	activity	activities
	£	£
Accommodation	288,276	167,439
Domestic abuse support service	348,666	248,320
Other income	760	-
Counselling	-	10,588
Employers N.I. allowance	<u>5,000</u>	<u>4,000</u>
	<u>642,702</u>	<u>430,347</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct	Support	
	Costs (see	costs (see	
	note 6)	note 7)	Totals
	£	£	£
Principal activity	<u>727,370</u>	<u>32,949</u>	<u>760,319</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	442,810	344,174
Hire of plant and machinery	10,101	-
Rent	39,712	24,463
Rates	3,296	3,172
Insurance	4,325	3,865
Light and heat	19,611	16,508
Training, supervision and recruitment	30,006	18,238
TV licence	159	159
Food	-	409
Household expenses	7,995	6,576
Freedom programme	1,597	174
Rural outreach	7,999	148
Child work	2,933	1,715
Postage and stationery	2,162	5,007
Sundry expenses	7,058	1,862
Telephone and internet	5,674	10,477
Advertising	808	-
Repairs and renewals of centre	<u>37,022</u>	<u>47,735</u>
Carried forward	623,268	484,682

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2023**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2023	2022
	£	£
Brought forward	623,268	484,682
Repairs and renewals of properties	17,436	22,036
Cleaning	13,349	13,589
Laundry	5,881	3,945
Bank charges	188	300
Membership	929	1,121
Resident subsistence	3,166	2,117
Computer expenses	17,536	13,422
SEEDS programme	20,000	11,750
Consultancy fees	15,588	-
Client donations	2,450	-
Depreciation	7,549	6,366
Interest payable and similar charges	30	-
	<u>727,370</u>	<u>559,328</u>

7. SUPPORT COSTS

	Governance costs
	£
Principal activity	<u>32,949</u>

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

Governance costs

	2023	2022
	Principal activity	Total activities
	£	£
Auditors' remuneration	4,320	4,320
Auditors' remuneration for non audit work	2,424	4,681
Legal and professional fees	10,132	4,584
Rebranding costs	16,073	-
	<u>32,949</u>	<u>13,585</u>

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	4,320	4,320
Auditors' remuneration for non audit work	2,424	4,681
Depreciation - owned assets	5,295	4,110
Hire of plant and machinery	10,101	-
Computer software amortisation	2,255	2,255
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	399,119	314,001
Social security costs	35,706	24,309
Other pension costs	7,985	5,864
	<u> </u>	<u> </u>
	442,810	344,174
	<u> </u>	<u> </u>

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

	2023	2022
Direct charitable work	16	15
Administration and support	2	2
	<u> </u>	<u> </u>
	18	17
	<u> </u>	<u> </u>

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

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2022 and 31 March 2023	11,275
AMORTISATION	
At 1 April 2022	5,262
Charge for year	2,255
At 31 March 2023	7,517
NET BOOK VALUE	
At 31 March 2023	3,758
At 31 March 2022	6,013

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Long leasehold £
COST			
At 1 April 2022	396,251	-	97,856
Additions	-	2,952	-
At 31 March 2023	396,251	2,952	97,856
DEPRECIATION			
At 1 April 2022	23,905	-	10,513
Charge for year	3,303	295	809
At 31 March 2023	27,208	295	11,322
NET BOOK VALUE			
At 31 March 2023	369,043	2,657	86,534
At 31 March 2022	372,346	-	87,343

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2023**

12. TANGIBLE FIXED ASSETS - continued

	Conservatory £	Computer equipment £	Totals £
COST			
At 1 April 2022	40,007	-	534,114
Additions	-	2,664	5,616
	<hr/>	<hr/>	<hr/>
At 31 March 2023	40,007	2,664	539,730
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2022	40,006	-	74,424
Charge for year	-	888	5,295
	<hr/>	<hr/>	<hr/>
At 31 March 2023	40,006	888	79,719
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2023	1	1,776	460,011
	<hr/>	<hr/>	<hr/>
At 31 March 2022	1	-	459,690
	<hr/>	<hr/>	<hr/>

Both the long leasehold and the freehold property represent programme related investments.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	22,388	118,479
Accrued income	760	-
Prepayments	2,268	2,268
	<hr/>	<hr/>
	25,416	120,747
	<hr/>	<hr/>

14. CASH AT BANK AND IN HAND

	2023	2022
	Total funds £	Total funds £
Cash in hand	152	152
Clearing bank account	85,809	45,039
Monies on deposit	404,725	409,666
	<hr/>	<hr/>
Total	490,686	454,857
	<hr/>	<hr/>

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	14,750	5,929
Social security and other taxes	8,003	283
Pension control	1,645	1,592
Healey House lease	12,839	-
Accrued expenses	6,907	18,025
	<u>44,144</u>	<u>25,829</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	13,800	-
Between one and five years	48,546	-
	<u>62,346</u>	<u>-</u>

17. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	1,008,905	(73,178)	935,727
Restricted funds			
Drug & alcohol problems	4,000	-	4,000
Conservatory and improvements	2,573	-	2,573
	<u>6,573</u>	<u>-</u>	<u>6,573</u>
TOTAL FUNDS	<u>1,015,478</u>	<u>(73,178)</u>	<u>942,300</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	687,141	(760,319)	(73,178)
TOTAL FUNDS	<u>687,141</u>	<u>(760,319)</u>	<u>(73,178)</u>

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,064,225	(55,320)	1,008,905
Restricted funds			
Drug & alcohol problems	4,000	-	4,000
Conservatory and improvements	2,573	-	2,573
CRUSH programme	2,200	(2,200)	-
SEEDS programme	8,860	(8,860)	-
	<u>17,633</u>	<u>(11,060)</u>	<u>6,573</u>
TOTAL FUNDS	<u>1,081,858</u>	<u>(66,380)</u>	<u>1,015,478</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	506,533	(561,853)	(55,320)
Restricted funds			
CRUSH programme	-	(2,200)	(2,200)
SEEDS programme	-	(8,860)	(8,860)
	<u>-</u>	<u>(11,060)</u>	<u>(11,060)</u>
TOTAL FUNDS	<u>506,533</u>	<u>(572,913)</u>	<u>(66,380)</u>

The purposes of the Restricted Funds are:

Drug and Alcohol Problems - To finance future costs arising solely to deal with drug and alcohol related problems.

Conservatory and improvements - To finance future capital improvements to the conservatory.

CRUSH - To help fund the human resources required to operate the CRUSH (educational programme for young people regarding healthy relationships) educational programme.

SEEDS - Money available to be spent on the SEEDS (therapeutic programme for survivors of domestic abuse) programme.

ANDOVER CRISIS AND SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. RELATED PARTY DISCLOSURES

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

19. ACCUMULATED FUNDS

Unrestricted Funds represent the remaining balance on the income and expenditure account for the year.

Included in the unrestricted funds are the following:

£20,000 which has been designated to finance the provision of any emergency agency staff required.

£500 which has been designated for court fees regarding domestic violence.

ANDOVER CRISIS AND SUPPORT CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,456	38,970
Grants	24,346	35,474
	<hr/> 42,802	<hr/> 74,444
Investment income		
Bank interest receivable	1,637	1,742
Charitable activities		
Accommodation	288,276	167,439
Domestic abuse support service	348,666	248,320
Other income	760	-
Counselling	-	10,588
Employers N.I. allowance	5,000	4,000
	<hr/> 642,702	<hr/> 430,347
Total incoming resources	<hr/> 687,141	<hr/> 506,533
EXPENDITURE		
Charitable activities		
Wages and salaries	399,119	314,001
Social security	35,706	24,309
Pensions	7,985	5,864
Hire of plant and machinery	10,101	-
Rent	39,712	24,463
Rates	3,296	3,172
Insurance	4,325	3,865
Light and heat	19,611	16,508
Training, supervision and recruitment	30,006	18,238
TV licence	159	159
Food	-	409
Household expenses	7,995	6,576
Freedom programme	1,597	174
Rural outreach	7,999	148
Child work	2,933	1,715
Postage and stationery	2,162	5,007
Sundry expenses	7,058	1,862
Telephone and internet	5,674	10,477
Carried forward	585,438	436,947

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ANDOVER CRISIS AND SUPPORT CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Charitable activities		
Brought forward	585,438	436,947
Advertising	808	-
Repairs and renewals of centre	37,022	47,735
Repairs and renewals of properties	17,436	22,036
Cleaning	13,349	13,589
Laundry	5,881	3,945
Bank charges	188	300
Membership	929	1,121
Resident subsistence	3,166	2,117
Computer expenses	17,536	13,422
SEEDS programme	20,000	11,750
Consultancy fees	15,588	-
Client donations	2,450	-
Amortisation of computer software	2,255	2,255
Depreciation of freehold property	3,302	3,302
Depreciation of short leasehold	295	-
Depreciation of long leasehold	809	809
Depreciation of computer equipment	888	-
Interest on PAYE	30	-
	<hr/> 727,370	<hr/> 559,328
Support costs		
Governance costs		
Auditors' remuneration	4,320	4,320
Auditors' remuneration for non audit work	2,424	4,681
Legal and professional fees	10,132	4,584
Rebranding costs	16,073	-
	<hr/> 32,949	<hr/> 13,585
Total resources expended	<hr/> 760,319	<hr/> 572,913
Net expenditure	<hr/> <hr/> (73,178)	<hr/> <hr/> (66,380)

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