

REGISTERED COMPANY NUMBER: 2230876 (England and Wales)
REGISTERED CHARITY NUMBER: 0700138

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Birmingham Crisis Centre**

Birmingham Crisis Centre

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Birmingham Crisis Centre
Report of the Trustees
for the Year Ended 31 March 2021

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 2021. 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

Objectives and aims

The principal activity of the charity is the provision of a safe haven for victims of domestic abuse.

The charity is supported by funding from the City of Birmingham and other charitable bodies as well as by donations.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Our main aim is to provide emergency, temporary accommodation offering safety and security to women and children fleeing domestic abuse, enabling them to fulfil their own potential and determine their future, in a non-judgmental environment. During their stay with us a team of trained professional family and childcare Support Workers, working in partnership with outside agencies, support, encourage and empower our residents to move forward to a safer and healthier future.

Birmingham Crisis Centre is one of the largest independent refuges for supporting domestically abused women and children in Europe, providing a safe haven for mothers and children. Members of our support staff are on hand, 24 hours a day, 7 days a week, to offer practical and emotional support and advice with accessing benefits, healthcare professionals and legal services, liaison with statutory and other agencies, and support with housing re-settlement with the ultimate aim of rebuilding lives and avoiding similar situations in the future. We are one of the only places in the UK that can house up to 5 children and a mother together and, unlike other centres, we also accept male children up to 16 years of age, as we are committed to keeping the family together wherever possible. We also have the benefit of a communal lounge and garden facilities for families to socialise in. Up to 60 children aged 0-16 can be living in the centre at any one time. To enable children to have some routine and education from arrival, away from their previous geographical location, we have a purpose built nursery on site which OFSTED rated as "Good" on their last inspection in September 2019. Thanks to the generosity of supporters, several years ago we were able to complete the building of an extension to our nursery which provides facilities for babies under two years of age, and makes us fully compliant with current legislation as well as providing badly needed extra space for children's activities.

During the year women and children from diverse backgrounds and cultures have used the facilities of the Centre which in itself brings complications of language and custom. Irrespective of such differences each new arrival has been treated with the same courtesy and kindness that are hallmarks of the Centre and its staff throughout the duration of their stay.

As reported last year a large maintenance project to fully replace the roof of the centre was planned for 2021, and this was successfully completed during the year and cost less than we had originally budgeted. Additionally, we replaced the much-used minibus in the year as our old one was requiring increased repairs and maintenance.

We have also continued our ongoing refurbishment programme wherever possible to ensure the best facilities for the families.

In addition to the in house services provided to residents we operate a twenty four hour helpline, available to anyone, who may be a victim of domestic abuse, or those supporting a friend or relative and are seeking refuge, help, confidential advice and support. Further information about our activities can be found on our website: www.birminghamcrisis.org.uk

Birmingham Crisis Centre
Report of the Trustees
for the Year Ended 31 March 2021

STRATEGIC REPORT
Financial position

The year has been dominated in many ways by the continued challenges and restrictions facing the Centre and its staff with the continued impact of the Pandemic, and the need to introduce and maintain tighter and stringent procedures to control any virus infection. Examples of changes have included the provision of more demanding educational support and meeting incremental OFSTED requirements, as well as establishing staff working in bubbles. These challenges and incremental restrictions and procedures are ongoing at the time of approving these accounts.

The results for the year are shown in the attached financial statements. The charity was awarded a three year contract under Supporting People on 4 December 2014 which was extended until 30 November 2019. In October 2019, during the extension period, the charity heard that it has been successful in obtaining a further 3 year contract to deliver its services from the Birmingham City Council Social Inclusion funding. This new contract commenced on 1 December 2019 and amongst other things, provides additional support for an extra member of staff enabling us to continue our excellent provision of services. We are pleased to report that after the first full financial year operating under the new contract we continued to exceed the outcomes and hours of support required under the terms of the contract, and the trustees believe this is an excellent achievement particularly over the last 12 months with the challenges and restrictions arising with the Pandemic.

The charity continues to rely on the generosity of friends and supporters of the charity and the support of both its staff and trustees to provide services of a high standard to all residents. Throughout the pandemic the Centre has received tremendous support from the public, and other key donors and grant providers.

Investment policy and objectives

All investments made in the year have been made in accordance with the Trustees' power of investment. The Trustees consider the income requirements, the risk profile and the investment manager's view of the market prospects in the medium term. The investment strategy is set within an overall policy of investing in low and medium risk investments which generate both income and capital growth. The Management Committee consider the return on investments in the year to be satisfactory and are encouraged by the recovery in investment performance compared to the prior year.

Reserves policy

Birmingham Crisis Centre needs reserves to:

- cover up to six months cash flow as some grants and accommodation charges are paid in arrears.
- cover unexpected salary or employee contingencies.
- ensure that there are sufficient funds to cover any unexpected items of expenditure.
- ensure that it can manage any major expenditure requirements on the premises that it manages.
- ensure that staff are fully trained in all aspects of their work and are kept up to date with changes in laws and regulations impacting on their work.

Based on the above, the trustees ensure that the charity always has sufficient free reserves to ensure a minimum of £400,000 is available in the designated and general reserves. The charity is currently holding higher reserves which will be used to finance the ongoing support of our residents and to enable the charity to adequately respond to the continued challenges facing the organisation from both health, wellness and regulatory perspectives.

The main reserves of the charity and their purposes are set out in note 18 to the accounts.

Going concern

The trustees have made a statement in note 1 to the accounts regarding their continued belief that no material uncertainties exist and therefore they have concluded that the accounts can be prepared on a going concern basis.

Principal risks and uncertainties

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Management Committee has completed its own review of the major risks to which the charity is exposed and ensure that systems have been established to mitigate those risks. The continuing implementation of the new Birmingham Standard, to which Social Inclusions providers are expected to work, ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Furthermore, the continued risk and impact of Covid 19 meant some substantial changes to the way the centre was operated including cleaning and sanitising procedure, provision of incremental educational support. The centre has developed protocols helping to prevent residents and staff from contracting the virus, and when isolated infections have arisen, responding proactively to these.

Future plans

Our main focus continues to be to protect the health and wellbeing of our residents and our hardworking staff, with Covid 19 requiring us to adapt and respond to ever changing requirements and restrictions. The Pandemic started to impact at the end of the financial year to 31st March 2020, and has continued throughout the current year and to the date of approving these accounts. We remain committed to maintain our Health & Safety programme to control virus infections. At the same time we are seeking opportunities and ways of increasing our wellbeing programmes and outcomes, including successfully securing funding since the year end, to give support for ongoing childcare mental health wellbeing and therapy. The impact of the pandemic has, amongst other things, inevitably limited our ability to make further enhancements to the facilities. We are hoping to shortly commence the upgrading of the grounds, paving areas and develop a communal summerhouse project, and additionally since the year end we have upgraded the resident's laundry facilities and continue with some other specific refurbishment plans. However, we are delighted and proud to say that the centre has operated at full capacity throughout the Pandemic and we have continued to receive our normal level of income from our contract and continued generous donations from the friends and supporters of the charity.

Towards the end of the prior year, we successfully opened a 'drop-in' facility in the City Centre to provide support and advice to men and women who may be experiencing domestic abuse. However, due to Covid-19 it was only opened for a very brief period, and we will review its viability, if and when restrictions are lifted for the long term, as we need to assess whether post Covid-19 the site and location are still appropriate for such a facility. Additionally we will continue to consider ways we can bring our expertise and support to help anybody who maybe experiencing domestic abuse in the wider community.

In addition to continuing to deliver a consistent quality of care and support to victims of domestic abuse and maintaining the high standard of facilities, Birmingham Crisis Centre also has a Moving Forward fund to provide services to residents to move forward once they have been re-housed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Birmingham Crisis Centre is constituted as a charitable company limited by guarantee. Each member of the company undertakes to contribute a sum, not exceeding £10, to the company's assets if it is wound up whilst a member or within one year after ceasing to be a member.

Its Memorandum and Articles of Association govern the charity and the policies made by the Board of Trustees and Management Committee.

Recruitment and appointment of new trustees

New Trustees receive an introduction to all aspects of the charity and are subject to Disclosure and Barring Services checks. The Trustees and Management Committee meet every two months and are responsible for overseeing the strategic direction of services, undertaking responsibilities as an employer, ensuring good governance and ensuring that services are of a high standard. The day to day responsibility for the provision of the services is delegated to the Chief Executive, Alan Fleming.

Birmingham Crisis Centre

Report of the Trustees for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2230876 (England and Wales)

Registered Charity number
0700138

Registered office
PO Box 3634
Birmingham
B19 1ET

Trustees

Mr J C Ankorn
Mrs J N Watts-James
Dr N E Farrow
Mr M Hooper
Dr C B Ghosh
Ms K Garrett (resigned 21.9.2021)
Ms L. Bloom (appointed 22.9.2021)
Mrs S R Broughton
Dr A D Hardie
Mrs C J Ankorn
Mrs F Fryer
Mr J Winfield (appointed 22.7.2020)

Company Secretary
Mr M Hooper

Auditors

JW Hinks LLP
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

INDEMNITY INSURANCE

Indemnity insurance was purchased on behalf of the trustees during the year at a premium of £811 (2020 : £811).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Birmingham Crisis Centre 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Birmingham Crisis Centre
Report of the Trustees
for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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, JW Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22.12.2021 and signed on the board's behalf by:



.....
Dr A D Hardie - Trustee

Report of the Independent Auditors to the Members of Birmingham Crisis Centre

Opinion

We have audited the financial statements of Birmingham Crisis Centre (the 'charitable company') for the year ended 31 March 2021 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 2021 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.

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.

Report of the Independent Auditors to the Members of Birmingham Crisis Centre

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.

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.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and discussed the policies and procedures regarding compliance.

Specific areas considered were as follows:

- Enquiring with management and others to gain an understanding of the organisation itself including operations, financial reporting and known fraud or error.
- Evaluating and understanding the internal control system.
- Performing analytical procedures as expected or unexpected variances in account balances or classes of transactions appear.
- Testing documentation supporting account balances or classes of transactions.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected all irregularities including those leading to material misstatements in the financial statements or non-compliance with regulation, even though we have properly planned and performed our audit in accordance with auditing standards.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

**Report of the Independent Auditors to the Members of
Birmingham Crisis Centre**

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.



Peter Smith ACA (Senior Statutory Auditor)
For and on behalf of JW Hinks LLP
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Date: 22 December 2021

Birmingham Crisis Centre
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	41,077	-	111,020	152,097	99,527
Charitable activities	4					
Operation of the centre		732,040	-	32,803	764,843	713,506
Investment income	3	12,078	-	-	12,078	15,816
Total income		785,195	-	143,823	929,018	828,849
EXPENDITURE ON						
Raising funds	5	3,289	-	-	3,289	3,545
Charitable activities	6					
Operation of the centre		628,376	27,979	170,040	826,395	812,162
Total expenditure		631,665	27,979	170,040	829,684	815,707
Net surplus before gains/(losses)		153,530	(27,979)	(26,217)	99,334	13,142
Net gains/(losses) on investments		62,771	-	-	62,771	(34,431)
NET INCOME/(EXPENDITURE)		216,301	(27,979)	(26,217)	162,105	(21,289)
Transfers between funds	18	(188,643)	170,961	17,682	-	-
Net movement in funds		27,658	142,982	(8,535)	162,105	(21,289)
RECONCILIATION OF FUNDS						
Total funds brought forward		68,131	966,233	216,311	1,250,675	1,271,964
TOTAL FUNDS CARRIED FORWARD		95,789	1,109,215	207,776	1,412,780	1,250,675

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

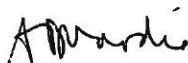
The notes form part of these financial statements

Birmingham Crisis Centre

Balance Sheet 31 March 2021

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	12	612,586	393,685
Investments	13	<u>369,861</u>	<u>310,282</u>
		982,447	703,967
CURRENT ASSETS			
Debtors	14	32,005	24,335
Cash at bank		<u>433,824</u>	<u>555,290</u>
		465,829	579,625
CREDITORS			
Amounts falling due within one year	15	<u>(35,496)</u>	<u>(32,917)</u>
NET CURRENT ASSETS		<u>430,333</u>	<u>546,708</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,412,780</u>	<u>1,250,675</u>
NET ASSETS		<u>1,412,780</u>	<u>1,250,675</u>
FUNDS	18		
General unrestricted fund		95,789	68,131
Includes revaluation reserve of £39,858 (2020 -£nil)			
Designated funds		1,109,215	966,233
Restricted funds		<u>207,776</u>	<u>216,311</u>
TOTAL FUNDS		<u>1,412,780</u>	<u>1,250,675</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22.12.2021 and were signed on its behalf by:



Dr A D Hardie - Trustee

The notes form part of these financial statements

Birmingham Crisis Centre

**Cash Flow Statement
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>108,296</u>	<u>27,719</u>
Net cash provided by operating activities		<u>108,296</u>	<u>27,719</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(245,032)	-
Purchase of fixed asset investments		(34,411)	(62,259)
Sale of fixed asset investments		37,603	71,694
Interest received		874	2,659
Dividends received		<u>11,204</u>	<u>13,157</u>
Net cash (used in)/provided by investing activities		<u>(229,762)</u>	25,251
Change in cash and cash equivalents in the reporting period		(121,466)	52,970
Cash and cash equivalents at the beginning of the reporting period		<u>555,290</u>	<u>502,320</u>
Cash and cash equivalents at the end of the reporting period		<u>433,824</u>	<u>555,290</u>

The notes form part of these financial statements

Birmingham Crisis Centre

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	162,105	(21,289)
Adjustments for:		
(Gain)/losses on investments	(62,771)	34,431
Interest received	(874)	(2,659)
Dividends received	(11,204)	(13,157)
Depreciation of tangible fixed assets	26,131	15,290
(Increase)/decrease in debtors	(7,670)	8,917
Increase in creditors	<u>2,579</u>	<u>6,186</u>
Net cash provided by operations	<u>108,296</u>	<u>27,719</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	<u>555,290</u>	<u>(121,466)</u>	<u>433,824</u>
	<u>555,290</u>	<u>(121,466)</u>	<u>433,824</u>
Total	<u>555,290</u>	<u>(121,466)</u>	<u>433,824</u>

The notes form part of these financial statements

Birmingham Crisis Centre
Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

General information

Birmingham Crisis Centre is a charity incorporated in England and Wales. The address of the charity's registered office is PO Box 3634, Birmingham, B19 1ET.

Accounting convention

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 United Kingdom 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 and Charities Act 2011.

The financial statements have been prepared using the historic cost convention as modified by the revaluation of investments and are presented in sterling which is the functional currency of the Charity, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Company status

The Charity is a company limited by guarantee. The members of the Charity are the trustees named in the Report of the Trustees. In the event of the Charity being wound up the liability in respect of the guarantee is limited to £10 per member of the Charity.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

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.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest receivable. Interest income is recognised using the effective interest rate method and dividend income is recognised as the Charities right to receive payment is established. Investment management costs are included in expenditure.

Birmingham Crisis Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings.

- Expenditure on charitable activities.
- Other expenditure representing those items not falling into the above categories.

Allocation and apportionment of costs

Support costs are those that assist with the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and other administrative costs.

Tangible fixed assets

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

- | | |
|---|---|
| Long leasehold (including improvements) | - 99 years on a straight line basis, 5 or 50 years on a straight line basis |
| Fixtures and fittings | - 3, 7 or 20 years on a straight line basis |
| Motor vehicles | - 5 years on a straight line basis |

Taxation

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

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

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 been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The trustees intermittently review the designated funds as is necessary when circumstances change and changes to the designation may be required. The intended 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 or 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.

Pension costs and other post-retirement benefits

Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate. The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

Employee benefits

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefit.

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Financial instruments

The Charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the Charities balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Other financial assets

Other financial assets are initially measured at fair value which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in the income and expenditure account, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as "loans and receivables". Loans and receivables are measured at amortised cost using the effective interest method less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the income and expenditure account.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the income and expenditure account.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all of the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Birmingham Crisis Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Financial Instruments

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in the income and expenditure account in finance costs or finance income as appropriate unless hedge accounting is applied and the hedge is a cash flow hedge.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected level of income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	40,432	25,045
Grants	111,665	74,482
	<u>152,097</u>	<u>99,527</u>

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. DONATIONS AND LEGACIES - continued

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

	31.3.21	31.3.20
	£	£
BBC Children in Need	32,776	33,142
Birmingham City Council – Children, Young People & Families	5,000	-
MHCLG Covid-19 Emergency support	18,990	-
Ladywood Early Help Food Assistance	3,080	-
Sundry	51,819	41,340
	<u>111,665</u>	<u>74,482</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Investment income	11,204	13,157
Bank deposit and other interest	874	2,659
	<u>12,078</u>	<u>15,816</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Charges to residents	32,764	30,669
Housing benefit	382,158	362,383
Social inclusion	317,118	285,080
Early Education		
Entitlement funding	32,803	35,374
	<u>764,843</u>	<u>713,506</u>

5. RAISING FUNDS

Investment management costs

	31.3.21	31.3.20
	£	£
Portfolio management	<u>3,289</u>	<u>3,545</u>

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Operation of the centre	<u>728,812</u>	<u>97,583</u>	<u>826,395</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Operation of the centre	<u>83,655</u>	<u>180</u>	<u>13,748</u>	<u>97,583</u>

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

	31.3.21 £	31.3.20 £
Wages	67,911	65,015
Social security	6,099	5,873
Pensions	9,645	10,093
Bank charges	180	165
Auditors' remuneration	3,960	3,480
Professional fees	<u>9,788</u>	<u>9,523</u>
	<u>97,583</u>	<u>94,149</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Auditors' remuneration	3,960	3,480
Depreciation - owned assets	26,131	15,290
Operating lease rentals	<u>7,265</u>	<u>7,375</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Indemnity insurance was purchased on behalf of the trustees during the year at a premium of £811 (2020 - £811).

Birmingham Crisis Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

10. STAFF COSTS

	31.3.21 £	31.3.20 £
Wages and salaries	560,334	521,844
Social security costs	33,630	27,601
Other pension costs	9,645	10,093
	<u>603,609</u>	<u>559,538</u>

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

	31.3.21	31.3.20
Chief executive	1	1
Support and nursery staff	27	28
Administrative and finance staff	3	3
	<u>31</u>	<u>32</u>

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

Key management personnel

The trustees consider that the Chief Executive is the key management personnel. During the year the Chief Executive received a gross salary of £29,412 (2020 - £29,626). The social security costs on this salary amounted to £2,845 (2020 - £2,896).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	20,132	-	79,395	99,527
Charitable activities				
Operation of the centre	678,132	-	35,374	713,506
Investment income	<u>15,816</u>	<u>-</u>	<u>-</u>	<u>15,816</u>
Total	714,080	-	114,769	828,849
EXPENDITURE ON				
Raising funds	3,545	-	-	3,545
Charitable activities				
Operation of the centre	625,592	13,864	172,706	812,162
Total	629,137	13,864	172,706	815,707
Net gains/(losses) on investments	<u>(34,431)</u>	<u>-</u>	<u>-</u>	<u>(34,431)</u>
NET INCOME/(EXPENDITURE)	50,512	(13,864)	(57,937)	(21,289)
Transfers between funds	<u>(20,377)</u>	<u>(16,079)</u>	<u>36,456</u>	<u>-</u>
Net movement in funds	30,135	(29,943)	(21,481)	(21,289)

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	37,996	996,176	237,792	1,271,964
TOTAL FUNDS CARRIED FORWARD	<u>68,131</u>	<u>966,233</u>	<u>216,311</u>	<u>1,250,675</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020	331,257	121,503	24,936	477,696
Additions	209,068	6,749	29,215	245,032
Disposals	<u>-</u>	<u>-</u>	<u>(24,936)</u>	<u>(24,936)</u>
At 31 March 2021	<u>540,325</u>	<u>128,252</u>	<u>29,215</u>	<u>697,792</u>
DEPRECIATION				
At 1 April 2020	18,795	40,280	24,936	84,011
Charge for year	12,930	9,792	3,409	26,131
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(24,936)</u>	<u>(24,936)</u>
At 31 March 2021	<u>31,725</u>	<u>50,072</u>	<u>3,409</u>	<u>85,206</u>
NET BOOK VALUE				
At 31 March 2021	<u>508,600</u>	<u>78,180</u>	<u>25,806</u>	<u>612,586</u>
At 31 March 2020	<u>312,462</u>	<u>81,223</u>	<u>-</u>	<u>393,685</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	310,282
Additions	34,411
Disposals	(37,603)
Revaluations	<u>62,771</u>
At 31 March 2021	<u>369,861</u>
NET BOOK VALUE	
At 31 March 2021	<u>369,861</u>
At 31 March 2020	<u>310,282</u>

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. FIXED ASSET INVESTMENTS - continued

The historical cost of the listed investments amounted to £330,003 (2020 - £310,536).

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	25,100	18,347
Prepayments	6,905	5,988
	<u>32,005</u>	<u>24,335</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	8,449	4,184
Social security and other taxes	9,350	10,279
Other creditors	4,860	5,305
Accruals and deferred income	12,837	13,149
	<u>35,496</u>	<u>32,917</u>

16. LEASING AGREEMENTS

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

	31.3.21	31.3.20
	£	£
Within one year	12,822	12,212
Between one and five years	29,481	30,966
In more than five years	473,000	478,500
	<u>515,303</u>	<u>521,678</u>

The charitable company signed a 99 year lease on its premises in February 2013.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Designated	Restricted	31.3.21	31.3.20
	fund	funds	funds	Total	Total
	£	£	£	£	£
Fixed assets	48,306	357,971	206,309	612,586	393,685
Investments	10,442	359,419	-	369,861	310,282
Current assets	72,537	391,825	1,467	465,829	579,625
Current liabilities	(35,496)	-	-	(35,496)	(32,917)
	<u>95,789</u>	<u>1,109,215</u>	<u>207,776</u>	<u>1,412,780</u>	<u>1,250,675</u>

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	68,131	216,301	(188,643)	95,789
Activities and Wellbeing for All	263,160	(4,033)	(36,302)	222,825
Wider Community Support reserve	-	-	80,000	80,000
Major Repair and Maintenance reserve	217,571	(10,091)	(157,480)	50,000
Return to Happiness reserve - nursery extension	6,735	-	(6,735)	-
Residents' Assistance reserve	25,000	(4,965)	4,965	25,000
Fixed Asset Reserve - Property Lease reserve	102,125	(1,111)	-	101,014
Room Refurbishment reserve	27,381	(7,779)	10,398	30,000
Nursery Operational reserve	30,842	-	19,158	50,000
Ongoing Return to Happiness Reserve	293,419	-	-	293,419
Fixed Asset reserve – Sundry assets	-	-	256,957	256,957
	1,034,364	188,322	(17,682)	1,205,004
Restricted funds				
Fixed Asset Reserve - Return to Happiness fund - nursery extension	210,337	(5,368)	-	204,969
Laundry Facilities fund	52	(627)	575	-
Moving Forward fund	-	(7,217)	7,217	-
Children's fund	1,379	(11,269)	9,890	-
Freedom Project	4,543	(4,543)	-	-
Equipment grant fund	-	485	-	485
Covid-19 Support fund	-	2,322	-	2,322
	216,311	(26,217)	17,682	207,776
TOTAL FUNDS	1,250,675	162,105	-	1,412,780

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	785,195	(631,665)	62,771	216,301
Activities and Wellbeing for All	-	(4,033)	-	(4,033)
Major Repair and Maintenance reserve	-	(10,091)	-	(10,091)
Residents' Assistance reserve	-	(4,965)	-	(4,965)
Property Lease reserve	-	(1,111)	-	(1,111)
Room Refurbishment reserve	-	(7,779)	-	(7,779)
	<u>785,195</u>	<u>(659,644)</u>	<u>62,771</u>	<u>188,322</u>
Restricted funds				
Return to Happiness fund - nursery extension	-	(5,368)	-	(5,368)
Laundry Facilities fund	-	(627)	-	(627)
Moving Forward fund	42,290	(49,507)	-	(7,217)
Children's fund	41,161	(52,430)	-	(11,269)
Early Education Entitlement fund	32,803	(32,803)	-	-
Freedom Project	-	(4,543)	-	(4,543)
Equipment grant fund	499	(14)	-	485
Covid-19 Support fund	27,070	(24,748)	-	2,322
	<u>143,823</u>	<u>(170,040)</u>	<u>-</u>	<u>(26,217)</u>
TOTAL FUNDS	<u>929,018</u>	<u>(829,684)</u>	<u>62,771</u>	<u>162,105</u>

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	37,996	50,512	(20,377)	68,131
Activities and Wellbeing for All	263,710	(550)	-	263,160
Major Repair and Maintenance reserve	209,771	(12,200)	20,000	217,571
Return to Happiness reserve - nursery extension	10,334	-	(3,599)	6,735
Residents' Assistance reserve	25,000	-	-	25,000
Property Lease reserve	103,238	(1,113)	-	102,125
Room Refurbishment reserve	50,703	-	(23,322)	27,381
Nursery Operational reserve	40,000	-	(9,158)	30,842
Ongoing Return to Happiness Reserve	<u>293,419</u>	<u>-</u>	<u>-</u>	<u>293,419</u>
	1,034,171	36,649	(36,456)	1,034,364
Restricted funds				
Return to Happiness fund - nursery extension	211,106	(4,368)	3,599	210,337
Laundry Facilities fund	679	(627)	-	52
Moving Forward fund	3,986	(4,282)	296	-
Children's fund	1,379	(9,158)	9,158	1,379
Room Refurbishment fund	20,534	(43,856)	23,322	-
WMP Victims fund	109	(190)	81	-
Freedom Project	<u>-</u>	<u>4,543</u>	<u>-</u>	<u>4,543</u>
	<u>237,793</u>	<u>(57,938)</u>	<u>36,456</u>	<u>216,311</u>
TOTAL FUNDS	<u>1,271,964</u>	<u>(21,289)</u>	<u>-</u>	<u>1,250,675</u>

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	714,080	(629,137)	(34,431)	50,512
Activities and Wellbeing for All	-	(550)	-	(550)
Major Repair and Maintenance reserve	-	(12,200)	-	(12,200)
Property Lease reserve	-	(1,113)	-	(1,113)
	714,080	(643,000)	(34,431)	36,649
Restricted funds				
Return to Happiness fund - nursery extension	-	(4,368)	-	(4,368)
Laundry Facilities fund	-	(627)	-	(627)
Moving Forward fund	31,758	(36,040)	-	(4,282)
Children's fund	36,055	(45,213)	-	(9,158)
Room Refurbishment fund	4,500	(48,356)	-	(43,856)
Early Education Entitlement fund	35,374	(35,374)	-	-
WMP Victims fund	-	(190)	-	(190)
Freedom Project	7,082	(2,539)	-	4,543
	114,769	(172,707)	-	(57,938)
TOTAL FUNDS	<u>828,849</u>	<u>(815,707)</u>	<u>(34,431)</u>	<u>(21,289)</u>

Birmingham Crisis Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

Purpose of restricted and designated funds

The following are explanations for the restricted and designated reserve funds held at the balance sheet date:-

The **Activities and Wellbeing for All reserve** has been designated for projects which enhance both the activities and facilities available and the wellbeing of our residents, including creating or enhancing the play areas for children and moving forward monies. . The current projects are at an early stage and are expected to run through the next financial year, and emerging future plans include replacing the temporary portacabin in the grounds of the Centre with a permanent extension to the building.

The **Wider Community Support** reserve is funds put aside to support plans to seek opportunities to bring expertise and support to help anybody who maybe experiencing domestic abuse in the wider community.

The **Building Extension reserve** is designated to support the future emerging plan to replace the temporary portacabin in the grounds of the Centre with a permanent extension to the building.

The **Major Repair and Maintenance** reserve is to meet planned future expenditure on the maintenance and up keep of the Birmingham Crisis Centre to ensure it is of a high standard for its residents. The programme of works is reviewed each year. Where major items are capitalised then the fund is being released against the depreciation of this asset, but at that point the reserve would be transferred from the Major Repair and Maintenance reserve to the Fixed Asset Sundry reserve. During 2021 a major transfer relating to £158,707 spend on the roof replacement was made.

Fixed Assets - the Return to Happiness fund included within the Restricted reserves have been used to build an extension to the charity's nursery facility in order to comply with legislative requirements, and are being released against the depreciation of these assets.

The **Residents' Assistance** reserve is used to meet the costs of providing assistance to those residents without entitlement to benefits or other sources of income.

The **Fixed Asset Property Lease** reserve represents the amount paid for the 99 year lease on the premises from which the Charity operates, and is being released against the depreciation of the asset.

The **Room Refurbishment** fund and reserves are monies received or set aside towards the trustees rolling refurbishment program to ensure that the accommodation is always of an acceptable standard for our residents comfort.

Nursery Operations reserve represents funds put aside to ensure the nursery operations are maintained at a high standard to adequately support the children while they are residents, despite the fact that specific nursery grants received do not cover the full cost of this.

Ongoing Return to Happiness reserve - the trustees have recognised that the level of uncertainties existing in the world and environment in which the centre operates continue to increase, and along with the increased impact of fast technological changes this introduces increased uncertainty and challenges for organisations, including the Centre. As a result a new designated reserve was created in the prior year, the Ongoing Return to Happiness reserve, to enable the Centre to continue to avoid any interruption or disruption to its normal high standard of care, and to provide continued support to its residents, ensuring their continued wellbeing and that opportunities for them to rebuild their lives are available during times of uncertainty or increased challenge. This will be used in the event of interruption or disruption in both the centre's sources of income and increased running costs of the centre required to meet the high standards of safeguarding, health & safety and other requirements including future essential projects. This fund will be reviewed on a regular basis for appropriateness and adequacy.

The **Fixed Asset Sundry** reserve has been set up this year to move the amounts from other reserves which have been spent on capital assets. This reserve will be released against the depreciation on these assets over their useful life.

Birmingham Crisis Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS - continued

Purpose of restricted and designated funds - continued

The **Moving Forward** fund is to provide assistance to residents to move forward once they have been re-housed and is funded by grants and donations.

The **Childrens' fund** represents money and grants donated specifically for the running of the nursery and the costs of activities and outings for the children.

The **Freedom Project** represents a grant received to train staff and deliver the Freedom programme to our residents. This was delayed with Covid-19 but finalised in the year to March 2021.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.