

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

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2023  
for  
Birmingham Crisis Centre**

# **Birmingham Crisis Centre**

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## **Birmingham Crisis 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**

##### **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.

Established in 1988, 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 many 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 staff throughout the duration of their stay.

During the year we completed some work to enhance the outdoor playground and recreation areas, and built a communal summerhouse in the grounds, and an all weather play area. Additionally during the financial year we completed a major refurbishment of the staff offices area within the Centre to improve the working environment for our staff. We have also continued our ongoing refurbishment programme wherever possible to ensure the best facilities for the families.

The trustees were delighted when in November 2022, the quality of the hard work of all our staff was recognised, when the Centre was named winner of the Charity of the Year Award at the 7<sup>th</sup> Birmingham Awards Ceremony, after being shortlisted with five other local charities.

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](http://www.birminghamcrisis.org.uk). Furthermore, the Centre staff regularly make Domestic Abuse presentations, at suitable local events covering all types of sectors, to promote and increase the awareness of signs and the frequency of victims.

**Birmingham Crisis Centre**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STRATEGIC REPORT**

**Financial position**

The impact of current inflation has inevitably affected the results in the current year, with our day to day running costs showing an increase on prior years, and making the contributions from our supporters even more important to the Centre. During this year we were pleased to finally resume more normal operations and put some of the increased challenges and restrictions arising over the last two years from the Pandemic behind us.

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 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. On 21 October 2022, we were advised that the current contract is to be extended for a further two years until November 2024. Furthermore, in January 2022 we were awarded, for 12 months, monies to support the provision of ongoing mental health wellbeing and therapy for residential children who would benefit from this and we have seen the improvement that this has brought those individuals. The rehousing of residents as they reach the end of their stay at the Centre has slowed down given the continued pressures of housing availability in the surrounding areas, and our staff continue to work very hard to support the women and children as they seek their future accommodation. This slowing down also prolongs the duration of residents stay at the Centre and prevents other potential residents taking those spaces as they become free.

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.

**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 although obviously disappointed by the return on the investments in the year, recognise this is due to the continued volatility in the capital markets.

**Birmingham Crisis Centre**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STRATEGIC REPORT**

**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 its ongoing support of our residents.

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.

**Future plans**

Our main focus continues to be to protect the health and wellbeing of our residents and our hardworking staff. As stated above the impact of the Pandemic has eased over the last 12 months, but 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.

With the recent news about the financial status of Birmingham City Council the management committee recognises the importance of monitoring closely any potential impact that may have on the funding received from the Council. As stated above our current contractual arrangements are secure until the end of November 2024, and Birmingham City Council has already committed to honour its contractual arrangements. Furthermore, the services we provide are deemed to be essential services and therefore we are hopeful funds will continue to be spent on those key areas for the community into the future, but the management committee will monitor this closely and consider the impact of any potential changes on both the operations and services the Centre provides. In the meantime any non essential spend will go through a more rigorous review before being approved until there is more clarity on the plans of Birmingham City council.

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.

## **Birmingham Crisis Centre**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **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.

##### **Risk management**

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.

#### **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 Ankcorn (deceased 5.3.23)  
Mrs J N Watts-James (resigned 1.2.23)  
Dr N E Farrow (resigned 27.7.2023)  
Mr M Hooper  
Dr C B Ghosh  
Mrs S R Broughton  
Dr A D Hardie  
Mrs C J Ankcorn  
Mrs F Fryer (resigned 22.3.23)  
Mr J Winfield  
Ms L Bloom  
Mr T H Byrne (appointed 26.7.22, resigned 15.11.23)

##### **Company Secretary**

Mr M Hooper

## **Birmingham Crisis Centre**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **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 (2022 : £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.

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 ..... 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 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.

### **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.

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](http://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 J W Hinks LLP  
Chartered Accountants  
and Statutory Auditors  
19 Highfield Road  
Edgbaston  
Birmingham  
B15 3BH

Date: .....

# Birmingham Crisis Centre

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	19,381	-	32,987	52,368	84,512
<b>Charitable activities</b>	4					
Operation of the centre		788,974	-	19,759	808,733	756,598
Investment income	3	15,679	-	-	15,679	10,851
<b>Total</b>		<u>824,034</u>	<u>-</u>	<u>52,746</u>	<u>876,780</u>	<u>851,961</u>
<b>EXPENDITURE ON</b>						
Raising funds	5	4,409	-	-	4,409	3,819
<b>Charitable activities</b>	6					
Operation of the centre		744,969	97,558	57,282	899,809	841,304
<b>Total</b>		<u>749,378</u>	<u>97,558</u>	<u>57,282</u>	<u>904,218</u>	<u>845,123</u>
<b>Net surplus/(deficit) before gains</b>		74,656	(97,558)	(4,536)	(27,438)	6,838
Net gains/(losses) on investments		(16,031)	-	-	(16,031)	24,494
<b>NET INCOME/(EXPENDITURE)</b>		58,625	(97,558)	(4,536)	(43,469)	31,332
Transfers between funds	18	(64,913)	64,913	-	-	-
<b>Net movement in funds</b>		(6,288)	(32,645)	(4,536)	(43,469)	31,332
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		99,804	1,132,102	212,206	1,444,112	1,412,780
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>93,516</u>	<u>1,099,457</u>	<u>207,670</u>	<u>1,400,643</u>	<u>1,444,112</u>

### 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 2023

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	12	573,846	600,870
Investments	13	<u>511,984</u>	<u>390,429</u>
		<b>1,085,830</b>	991,299
<b>CURRENT ASSETS</b>			
Debtors	14	37,589	46,551
Cash at bank		<u>321,835</u>	<u>440,539</u>
		<b>359,424</b>	487,090
<b>CREDITORS</b>			
Amounts falling due within one year	15	<u>(44,611)</u>	<u>(34,277)</u>
<b>NET CURRENT ASSETS</b>		<u><b>314,813</b></u>	<u>452,813</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>1,400,643</b></u>	<u>1,444,112</u>
<b>NET ASSETS</b>		<u><u><b>1,400,643</b></u></u>	<u><u>1,444,112</u></u>
<b>FUNDS</b>	18		
General unrestricted funds		93,516	99,804
Includes revaluation reserve of £46,469 (2022 -£58,347)			
Designated funds		1,099,457	1,132,102
Restricted funds		<u>207,670</u>	<u>212,206</u>
<b>TOTAL FUNDS</b>		<u><u><b>1,400,643</b></u></u>	<u><u>1,444,112</u></u>

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

.....  
Dr A D Hardie - Trustee

.....  
Mrs S R Broughton - Trustee

The notes form part of these financial statements

**Birmingham Crisis Centre**

**Cash Flow Statement  
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>5,371</u>	<u>9,943</u>
Net cash provided by operating activities		<u>5,371</u>	<u>9,943</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,168)	(18,005)
Purchase of fixed asset investments		(158,929)	(74,000)
Sale of fixed asset investments		21,343	77,926
Interest received		2,818	639
Dividends received		<u>12,861</u>	<u>10,212</u>
Net cash used in investing activities		<u>(124,075)</u>	<u>(3,228)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(118,704)</b>	6,715
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>440,539</b></u>	<u>433,824</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>321,835</b></u></u>	<u><u>440,539</u></u>

The notes form part of these financial statements

**Birmingham Crisis Centre**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023**

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

	<b>31.3.23</b>	31.3.22
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(43,469)</b>	31,332
<b>Adjustments for:</b>		
Losses/(gain) on investments	<b>16,031</b>	(24,494)
Interest received	<b>(2,818)</b>	(639)
Dividends received	<b>(12,861)</b>	(10,212)
Depreciation of tangible fixed assets	<b>29,192</b>	29,721
Decrease/(increase) in debtors	<b>8,962</b>	(14,546)
Increase/(decrease) in creditors	<b>10,334</b>	(1,219)
<b>Net cash provided by operations</b>	<b><u>5,371</u></b>	<b><u>9,943</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22	Cash flow	At 31.3.23
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	<b><u>440,539</u></b>	<b><u>(118,704)</u></b>	<b><u>321,835</u></b>
	<b><u>440,539</u></b>	<b><u>(118,704)</u></b>	<b><u>321,835</u></b>
<b>Total</b>	<b><u>440,539</u></b>	<b><u>(118,704)</u></b>	<b><u>321,835</u></b>

The notes form part of these financial statements

## **Birmingham Crisis Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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", the Companies Act 2006 and the 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.

##### **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.

## **Birmingham Crisis Centre**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

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        | - | 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  |

#### **Fixed asset investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in "net gains/(losses) on investments" in the Statement of Financial Activities if the investments are publicly traded or their fair value can otherwise be measured reliably.

#### **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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**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 2023

#### 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

	31.3.23	31.3.22
	£	£
Donations	18,482	24,916
Grants	<u>33,886</u>	<u>59,596</u>
	<u>52,368</u>	<u>84,512</u>

# Birmingham Crisis Centre

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 2. DONATIONS AND LEGACIES - continued

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

	31.3.23 £	31.3.22 £
The Eveson Charitable Trust	-	5,001
Baron Davenport	-	5,000
Sundry	<u>33,886</u>	<u>49,595</u>
	<u>33,886</u>	<u>59,596</u>

### 3. INVESTMENT INCOME

	31.3.23 £	31.3.22 £
Investment income	12,861	10,212
Bank deposit and other interest	<u>2,818</u>	<u>639</u>
	<u>15,679</u>	<u>10,851</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23 £	31.3.22 £
Charges to residents	35,377	32,319
Housing benefit	353,953	373,158
Social inclusion	399,644	334,380
Early Education		
Entitlement funding	<u>19,759</u>	<u>16,741</u>
	<u>808,733</u>	<u>756,598</u>

### 5. RAISING FUNDS

#### Investment management costs

	31.3.23 £	31.3.22 £
Portfolio management	<u>4,409</u>	<u>3,819</u>

# Birmingham Crisis Centre

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Operation of the centre	<u>785,210</u>	<u>114,599</u>	<u>899,809</u>

### 7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Operation of the centre	<u>94,886</u>	<u>206</u>	<u>19,507</u>	<u>114,599</u>

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

	31.3.23 Operation of the centre £	31.3.22 Total activities £
Wages	78,215	70,904
Social security	6,871	6,527
Pensions	9,800	8,654
Bank charges	206	220
Auditors' remuneration	3,960	4,440
Professional fees	<u>15,547</u>	<u>9,556</u>
	<u>114,599</u>	<u>100,301</u>

### 8. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Auditors' remuneration	3,960	4,440
Depreciation - owned assets	29,192	29,721
Operating lease rentals	<u>16,996</u>	<u>9,476</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

During the year the trustees claimed £160 in expenses (2022- nil).

Indemnity insurance was purchased on behalf of the trustees during the year at a premium of £811 (2022 - £811).

# Birmingham Crisis Centre

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 10. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	561,818	547,100
Social security costs	32,797	25,123
Other pension costs	9,800	8,654
	<u>604,415</u>	<u>580,877</u>

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

	31.3.23	31.3.22
Chief executive	1	1
Support and nursery staff	26	24
Administrative and finance staff	5	5
	<u>32</u>	<u>30</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 £30,072 (2022 - £29,534). The social security costs on this salary amounted to £3,045 (2022 - £2,855).

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	26,091	-	58,421	84,512
<b>Charitable activities</b>				
Operation of the centre	739,857	-	16,741	756,598
Investment income	<u>10,851</u>	<u>-</u>	<u>-</u>	<u>10,851</u>
<b>Total</b>	<u>776,799</u>	<u>-</u>	<u>75,162</u>	<u>851,961</u>
<b>EXPENDITURE ON</b>				
Raising funds	3,819	-	-	3,819
<b>Charitable activities</b>				
Operation of the centre	<u>689,951</u>	<u>78,845</u>	<u>72,508</u>	<u>841,304</u>
<b>Total</b>	<u>693,770</u>	<u>78,845</u>	<u>72,508</u>	<u>845,123</u>
Net gains on investments	<u>24,494</u>	<u>-</u>	<u>-</u>	<u>24,494</u>
<b>NET INCOME/(EXPENDITURE)</b>	107,523	(78,845)	2,654	31,332
<b>Transfers between funds</b>	<u>(103,508)</u>	<u>101,732</u>	<u>1,776</u>	<u>-</u>
<b>Net movement in funds</b>	4,015	22,887	4,430	31,332

**Birmingham Crisis Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	95,789	1,109,215	207,776	1,412,780
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>99,804</u>	<u>1,132,102</u>	<u>212,206</u>	<u>1,444,112</u>

**12. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2022	557,044	129,538	29,215	715,797
Additions	-	2,168	-	2,168
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	<u>557,044</u>	<u>131,706</u>	<u>29,215</u>	<u>717,965</u>
<b>DEPRECIATION</b>				
At 1 April 2022	46,532	59,143	9,252	114,927
Charge for year	14,853	8,496	5,843	29,192
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	<u>61,385</u>	<u>67,639</u>	<u>15,095</u>	<u>144,119</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>495,659</u>	<u>64,067</u>	<u>14,120</u>	<u>573,846</u>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	<u>510,512</u>	<u>70,395</u>	<u>19,963</u>	<u>600,870</u>

**13. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2022	390,429
Additions	158,929
Disposals	(21,343)
Revaluations	(16,031)
	<hr/>
At 31 March 2023	<u>511,984</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>511,984</u>
	<hr/>
At 31 March 2022	<u>390,429</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.

The historical cost of the listed investments amounted to £465,515 (2022 - £331,882).

# Birmingham Crisis Centre

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	33,982	38,983
Prepayments	3,607	7,568
	<u>37,589</u>	<u>46,551</u>

### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	10,111	6,336
Social security and other taxes	479	8,347
Other creditors	8,699	5,004
Accruals and deferred income	25,322	14,590
	<u>44,611</u>	<u>34,277</u>

### 16. LEASING AGREEMENTS

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

	31.3.23	31.3.22
	£	£
Within one year	16,872	16,005
Between one and five years	47,085	42,376
In more than five years	467,152	467,500
	<u>531,109</u>	<u>525,881</u>

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

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Designated funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£	£
Fixed assets	34,956	333,746	205,144	573,846	600,870
Investments	51,048	460,936	-	511,984	390,429
Current assets	52,122	304,776	2,526	359,424	487,090
Current liabilities	(44,611)	-	-	(44,611)	(34,277)
	<u>93,515</u>	<u>1,099,458</u>	<u>207,670</u>	<u>1,400,643</u>	<u>1,444,112</u>

# Birmingham Crisis Centre

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 18. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	99,804	58,624	(64,913)	93,515
Activities and Wellbeing for All	222,825	-	-	222,825
Wider Community Support reserve	80,000	-	-	80,000
Major Repair and Maintenance reserve	55,000	(19,443)	-	35,557
Residents' Assistance reserve	25,000	(1,089)	-	23,911
Moving Forward reserve	10,000	-	-	10,000
Room Refurbishment reserve	35,000	(3,162)	3,162	35,000
Nursery Operational reserve	65,000	(61,751)	61,751	65,000
Ongoing Return to Happiness Reserve	293,419	-	-	293,419
Fixed Asset reserve - Property lease	99,903	(1,111)	-	98,792
Fixed Asset reserve - Sundry assets	245,955	(11,001)	-	234,954
	1,231,906	(38,933)	-	1,192,973
<b>Restricted funds</b>				
Fixed Asset reserve - Return to				
Happiness fund for nursery extension	201,590	(4,371)	-	197,219
Moving Forward fund	-	1,931	-	1,931
Equipment grant fund	319	(166)	-	153
Covid-19 Support fund	853	(258)	-	595
Summerhouse fund	9,444	(1,672)	-	7,772
	212,206	(4,536)	-	207,670
<b>TOTAL FUNDS</b>	<b>1,444,112</b>	<b>(43,469)</b>	<b>-</b>	<b>1,400,643</b>

# Birmingham Crisis Centre

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 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 £
<b>Unrestricted funds</b>				
General fund	824,034	(749,379)	(16,031)	58,624
Major Repair and Maintenance reserve	-	(19,443)	-	(19,443)
Residents' Assistance reserve	-	(1,089)	-	(1,089)
Room Refurbishment reserve	-	(3,162)	-	(3,162)
Nursery Operational reserve	-	(61,751)	-	(61,751)
Fixed Asset reserve - Property lease	-	(1,111)	-	(1,111)
Fixed Asset reserve - Sundry assets	-	(11,001)	-	(11,001)
	824,034	(846,936)	(16,031)	(38,933)
<b>Restricted funds</b>				
Fixed Asset reserve - Return to				
Happiness fund for nursery extension	-	(4,371)	-	(4,371)
Moving Forward fund	32,287	(30,356)	-	1,931
Children's fund	701	(701)	-	-
Early Education Entitlement fund	19,758	(19,758)	-	-
Equipment grant fund	-	(166)	-	(166)
Covid-19 Support fund	-	(258)	-	(258)
Summerhouse fund	-	(1,672)	-	(1,672)
	52,746	(57,282)	-	(4,536)
<b>TOTAL FUNDS</b>	<u>876,780</u>	<u>(904,218)</u>	<u>(16,031)</u>	<u>(43,469)</u>

**Birmingham Crisis Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	95,789	107,523	(103,508)	99,804
Activities and Wellbeing for All	222,825	-	-	222,825
Wider Community Support reserve	80,000	-	-	80,000
Major Repair and Maintenance reserve	50,000	-	5,000	55,000
Residents' Assistance reserve	25,000	(6,423)	6,423	25,000
Moving Forward reserve	-	-	10,000	10,000
Room Refurbishment reserve	30,000	(3,961)	8,961	35,000
Nursery Operational reserve	50,000	(56,348)	71,348	65,000
Ongoing Return to Happiness Reserve	293,419	-	-	293,419
Fixed Asset reserve - Property lease	101,014	(1,111)	-	99,903
Fixed Asset reserve - Sundry assets	<u>256,957</u>	<u>(11,002)</u>	<u>-</u>	<u>245,955</u>
	1,205,004	28,678	(1,776)	1,231,906
<b>Restricted funds</b>				
Fixed Asset reserve - Return to				
Happiness fund for nursery extension	204,969	(3,379)	-	201,590
Moving Forward fund	-	(1,776)	1,776	-
Equipment grant fund	485	(166)	-	319
Covid-19 Support fund	2,322	(1,469)	-	853
Summerhouse fund	<u>-</u>	<u>9,444</u>	<u>-</u>	<u>9,444</u>
	<u>207,776</u>	<u>2,654</u>	<u>1,776</u>	<u>212,206</u>
<b>TOTAL FUNDS</b>	<u>1,412,780</u>	<u>31,332</u>	<u>-</u>	<u>1,444,112</u>

## Birmingham Crisis Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 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 £
<b>Unrestricted funds</b>				
General fund	776,799	(693,770)	24,494	107,523
Residents' Assistance reserve	-	(6,423)	-	(6,423)
Room Refurbishment reserve	-	(3,961)	-	(3,961)
Nursery Operational reserve	-	(56,348)	-	(56,348)
Fixed Asset reserve - Property lease	-	(1,111)	-	(1,111)
Fixed Asset reserve - Sundry assets	-	(11,002)	-	(11,002)
	<u>776,799</u>	<u>(772,615)</u>	<u>24,494</u>	<u>28,678</u>
<b>Restricted funds</b>				
Fixed Asset reserve - Return to				
Happiness fund for nursery extension	-	(3,379)	-	(3,379)
Moving Forward fund	43,096	(44,872)	-	(1,776)
Children's fund	323	(323)	-	-
Early Education Entitlement fund	16,741	(16,741)	-	-
Equipment grant fund	-	(166)	-	(166)
Covid-19 Support fund	5,001	(6,470)	-	(1,469)
Summerhouse fund	10,001	(557)	-	9,444
	<u>75,162</u>	<u>(72,508)</u>	<u>-</u>	<u>2,654</u>
<b>TOTAL FUNDS</b>	<u>851,961</u>	<u>(845,123)</u>	<u>24,494</u>	<u>31,332</u>

#### 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. The current projects are at an early stage and are expected to run through the next financial year, emerging plans include replacing the temporary portacabin in the grounds with a permanent building.. Additionally a review is underway of all our energy and heating infrastructure to ensure it is effective to provide the most up to date and cost effective safe and comfortable accommodation for the residents, particularly with the increasing climate variations that we are now dealing with.

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 **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 amount is transferred to the Fixed Asset reserve -Sundry assets.

The **Fixed Assets reserve - Return to Happiness fund** included within restricted funds has been used to build an extension to the charity's nursery facility in order to comply with legislative requirements, and is being released against the depreciation of these assets.

## Birmingham Crisis Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 18. MOVEMENT IN FUNDS - continued

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 **Moving Forward reserve** is to provide assistance to residents to move forward once they have been re-housed and historically has been funded by grants and donations but this year the trustees have decided, given the current cost of living pressures, to top this up by allocating further unrestricted funds for this purpose.

The **Room Refurbishment reserve** is 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.

The **Nursery Operational 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.

The **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 has been created in the 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 reserve - Property lease** 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 **Fixed Asset Sundry reserve** has been set up 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.

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

The **Summerhouse fund** represents grants received for the building of the summerhouse and will be released against the depreciation on this asset. In the previous year the grants received for this fund were included as unrestricted funds and have now been reclassified as restricted to reflect their true purpose.

#### 19. RELATED PARTY DISCLOSURES

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