

Registered number

2214814

Charity number

298528

**Crisis Centre Limited**

trading as

*Crisis Centre  
Ministries*

**Report and Accounts**

**31 March 2005**

**Richardson Whitby Smith Ltd**  
*Chartered Accountants*



**Crisis Centre Limited**  
**Company Information**

**Members of council of management**

Anthea Davey (Chair)  
Ann Banks  
David Wiles  
Anne-Marie Holland  
Graham Donald  
Andrew Robinson  
Jane Hoskins  
Nick Wood

**Secretary**

Richard Hill

**General Manager**

Paul Hazelden

**Reporting accountants**

Richardson Whitby Smith Ltd  
53 High Street  
Keynsham  
Bristol  
BS31 1DS

**Bankers**

HSBC plc, 49 Corn Street, Bristol, BS99 7PP

**Solicitors**

Sharples & Co, 62 Gloucester Road, Bishopston, Bristol, BS7 8BH

**Registered office**

12 City Road, St Paul's, Bristol BS2 8TP

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## **Crisis Centre Limited**

### **Council of Management Members' Report**

The Council of Management Members present their report and accounts for the year ended 31 March 2005.

#### **Charitable objectives and principal activities**

The charitable objects of the company are the advancement of the Christian faith and the relief of poverty and sickness. These objectives continue to be pursued by:

- providing a "Drop-in Centre" that provides meals as well as help, advice and spiritual support,
- training for employment,
- Bible study, prayer and counselling,
- providing teaching, help and ongoing support to churches and individuals who are in contact with the same client group.

#### **Constitution**

The company rules are set out in its Memorandum and Articles of Association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

It is limited by guarantee and does not have a share capital. Every Member undertakes to contribute an amount not exceeding £10 to the assets of the company in the event of the winding up of the company.

The company members form the Council of Management which has the power and responsibility to run the company.

#### **Council of Management members**

The Council of Management Members who served during the year and their interests in the company were as follows:

	<u>Liability on winding up</u>	
	2005	2004
Anthea Davey (Chair)	£10	£10
Ann Banks	£10	£10
David Wiles	£10	£10
Anne-Marie Holland	£10	£10
Graham Donald	£10	£10
Andrew Robinson	£10	£10
Jane Hoskins	£10	£10
Nick Wood	£10	£10

No Member had any interest in the transactions of the company or received any remuneration from the company (see also note 2).

The Council meets bi-monthly as a full board. It has established sub groups which discuss the activities of the charity in terms of finance, theology, premises and staffing. There is also a standing committee comprised of the honorary officers. The subgroups are serviced by the manager. The subgroups make recommendations to the board of trustees and monitor operational activities. Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board. Financial standing orders give necessary authorisation of different amounts.

All questions at any meeting are determined by simple majority votes cast by members present, with each member having one vote. In the event of an equality of votes, the Chair may exercise a second vote as a casting vote.

**Crisis Centre Limited**  
**Council of Management Members' Report**

**Objectives achieved in the year, review of activities, and plans for the future**

The Council of Management is satisfied with the performance of the charity during the year in pursuing the above objectives, and in the financial position at 31 March 2005 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

**Contributions from volunteers**

Volunteers continued to provide most of the practical help given to our clients. They cooked and served the food, spent time talking with and listening to the clients, prayed with and for them, gave them lifts, helped them fill in forms and write letters, accompanied them to interviews and court hearings, and much more. Volunteers also helped with the LITE Project, and behind the scenes in many support activities. Several students did their college placement with us, contributing significantly to the work and also benefiting themselves greatly from the experience.

**Significant changes and developments and plans for the future**

Significant developments during the period include restructuring the LITE Project from running one-off sessions to providing modular blocks of sessions lasting four weeks; the development of an art group; and hosting a 'Seeing is Believing' visit organised by Business in the Community. We started working to raise the funds to appoint a new administrative worker. The staff went to Glasgow to take part in the Jesus in the City congress, accompanied by one of the long-term clients. We hosted an Open Day, which was attended by Valerie Davey, our MP, and during which Sally Challoner from BBC Points West conducted several deeply moving interviews with LITE Project students. We consulted with our supporters on whether CCM should tithe its income, and received very clear feedback that this was not appropriate. Towards the end of this period, we were working towards the public launch of the BCAN Homeless Forum, which generated a good amount of publicity for our work and the issue of homelessness in general.

Future plans involve developing closer links with a number of churches in and around Bristol, pursuing the 'Partnership Proposal' programme, releasing staff to spend more time working directly with clients and volunteers, and raising our profile in the city through development of the BCAN Homeless Forum and involvement in strategic local authority meetings.

**Transactions and financial position**

The financial accounts are set out on pages 5 to 13. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective October 2000) and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) . The Council Members consider the financial performance by the charity during the year has been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £2,592 (2004 outgoing £3,229). The total reserves at the year end stand at £44,859 (2004 £42,267).

**Fixed assets**

There have been no changes in the fixed assets owned during the year, they have continued to be depreciated in line with the accounting policy (note 1). The main asset is the freehold property, whose purpose is to provide the premises from which the charity operates its "Drop-in Centre" and training, and is its registered office.

**Crisis Centre Limited**  
**Council of Management Members' Report**

**Council Members' responsibilities**

Company law requires the Council Members to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming and outgoing resources that period. In preparing those accounts, the Council Members are required to:

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

The Council Members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Charitable and small company special provisions**

The report of the Council of Management Members has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Council of Management on 5 September 2005.

**Richard Hill**  
Company Secretary

**Crisis Centre Limited**  
**Accountants' Report**

**Accountants' report on the unaudited accounts**  
**to the Council of Management Members of Crisis Centre Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 March 2005, set out on pages 6 to 13, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

**Richardson Whitby Smith Ltd**  
Chartered Accountants

53 High Street  
Keynsham  
Bristol  
BS31 1DS

**5 September 2005**

**Crisis Centre Limited**  
**Statement of Financial Activities**  
**for the year ended 31 March 2005**

	Notes	<i>Unrestricted</i>	<i>Restricted</i>	<b>2005</b>	<b>2004</b>
		£	£	<i>Total</i>	<i>Total</i>
				£	£
<b>Incoming resources</b>	3				
<i>Voluntary income:</i>					
Donations and legacies		96,282	-	96,282	95,097
Grants		250	11,756	12,006	3,300
<i>Activities in furtherance of the charity's objectives:</i>					
Sales: shop		3,183	-	3,183	2,410
Training income		437	1,850	2,287	596
Fundraising events		2,752	-	2,752	-
<i>Investment income:</i>					
Interest receivable		50	-	50	62
Total incoming resources		<u>102,954</u>	<u>13,606</u>	<u>116,560</u>	<u>101,465</u>
<b>Resources expended</b>	4				
<i>Cost of generating funds:</i>					
		4,187	600	4,787	2,119
<i>Charitable expenditure:</i>					
<b>Other direct expenditure on charitable objectives:</b>					
		83,910	13,006	96,916	96,781
<b>Resources expended on management and administration:</b>					
		12,265	-	12,265	5,794
Total resources expended		<u>100,362</u>	<u>13,606</u>	<u>113,968</u>	<u>104,694</u>
<b>Net incoming / (outgoing) resources</b>		<u>2,592</u>	<u>-</u>	<u>2,592</u>	<u>(3,229)</u>
<b>Net movements in funds</b>		2,592	-	2,592	(3,229)
<b>Total funds brought forwards</b>		41,867	400	42,267	45,496
<b>Total funds carried forwards</b>		<u>44,459</u>	<u>400</u>	<u>44,859</u>	<u>42,267</u>
<b>Analysis of net assets between funds</b>					
Tangible fixed assets		41,670	-	41,670	41,795
Investments		10	-	10	10
Net current assets		2,779	400	3,179	462
<b>Total funds carried forwards</b>		<u>44,459</u>	<u>400</u>	<u>44,859</u>	<u>42,267</u>

**Crisis Centre Limited**  
**Income and Expenditure Account**  
**for the year ended 31 March 2005**

	Notes	2005 £	2004 £
<b>Turnover</b>	-shop sales	3,183	2,410
Cost of sales	-shop purchases	(2,941)	(3,205)
<b>Gross profit/(loss)</b>		<u>242</u>	<u>(795)</u>
Administrative expenses		(111,027)	(101,489)
Other gross income		113,327	98,993
<b>Operating surplus/(deficit)</b>	2	<u>2,542</u>	<u>(3,291)</u>
Interest receivable		50	62
<b>Surplus/(deficit) on ordinary activities before taxation</b>		<u>2,592</u>	<u>(3,229)</u>
Loss on sale of fixed assets		-	-
Tax on surplus/(deficit) on ordinary activities		-	-
<b>Surplus/(deficit) for the financial year</b>		<u>2,592</u>	<u>(3,229)</u>
<b>Retained surplus/(deficit) for the financial year</b>	11	<u>2,592</u>	<u>(3,229)</u>

**Crisis Centre Limited**  
**Balance Sheet**  
**as at 31 March 2005**

	Notes	2005 £	2004 £
<b>Fixed assets</b>			
Tangible assets	6	41,670	41,795
Investments	7	10	10
		<u>41,680</u>	<u>41,805</u>
<b>Current assets</b>			
Stocks		80	80
Debtors	8	2,388	1,616
Cash at bank and in hand		3,033	1,636
		<u>5,501</u>	<u>3,332</u>
<b>Creditors: amounts falling due within one year</b>	9	(2,322)	(2,870)
		<u>3,179</u>	<u>462</u>
<b>Net current assets</b>		<u>3,179</u>	<u>462</u>
<b>Net assets</b>		<u>44,859</u>	<u>42,267</u>
<b>Capital and reserves</b>			
Revaluation reserve	10	13,107	13,475
Capital reserve		5,449	5,449
Income and expenditure account	11	26,303	23,343
<b>Total funds</b>		<u>44,859</u>	<u>42,267</u>

The Council of Management Members are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no Member or Members have requested an audit pursuant to section 249B(2) of the Act.

The Council of Management Members acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985.

**Anthea Davey**

Council of Management Chair

Approved by the Council of Management on 5 September 2005

**Crisis Centre Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2005**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective June 2002, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective October 2000. The accounts have been drawn up in accordance with the provisions of the Charities Act and the Companies Act.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity is entirely dependent on continuing donations and grant aid and as a consequence the going concern basis is also dependent on the continuing income from these sources.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings.

***Incoming resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales .

***Resources expended***

Resources expended comprise the following :-

***Costs of raising and generating funds***

***Costs of activities fulfilling the charity's objectives***

These comprise cost of goods and services and ancillary trading costs

***Management and administration costs of the charity***

These comprise the costs of management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

**Crisis Centre Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2005**

**1 Accounting policies - continued**

***Fund structure policy***

The charity maintains a *general unrestricted fund* which represents funds which are expendable at the discretion of the Council in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. *Restricted funds* have been provided to the charity for particular purposes, and it is the policy of the Council to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

***Reserves policy***

It is our policy to hold reserves at least sufficient to fund approximately six months of planned activities. We do not have these reserves at present.

***Turnover***

Turnover represents the value of sales from the shop.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold property	2% straight line
Computer equipment	25% straight line
Kitchen equipment	10% straight line

An amount equal to the excess of the annual depreciation on revalued assets over the notional historical cost depreciation on those assets is transferred annually from the revaluation reserve to the revenue reserve account.

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

<b>2 Result for the year</b>	<b>2005</b>	<b>2004</b>	<b>2005</b>	<b>2004</b>
	<b>No</b>	<b>No</b>	<b>£</b>	<b>£</b>
This is stated after charging:				
Depreciation of owned fixed assets			2,225	1,711
Depreciation of assets held under finance leases and hire purchase contracts			-	602
Indemnity insurance for Council Members and employees			-	-
Council Members:				
-wages, salaries, benefits			-	-
-expenses payments	1	1	67	11
Employees remuneration:				
-wages and salaries	5	5	84,161	74,858
-pension costs			2,253	2,198

**Crisis Centre Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2005**

<b>3 Incoming resources statement</b>			<b>2005</b>	<b>2004</b>
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	
	£	£	£	£
<b>Gifts:</b>				
Donations and legacies	96,282	-	96,282	95,097
Donation for fundraising	-	600	600	-
Grants and donations for Life Skills train	-	5,563	5,563	1,000
Grants and donations for Coffee Shop	-	5,593	5,593	2,300
Other grants	250	-	250	-
<b>Activities in furtherance of the charity's objectives:</b>				
Sales: shop	3,183	-	3,183	2,410
Training income	437	1,850	2,287	596
Fundraising events	2,752	-	2,752	-
<b>Investment income:</b>				
Interest receivable	50	-	50	62
Total incoming resources	<u>102,954</u>	<u>13,606</u>	<u>116,560</u>	<u>101,465</u>
<b>4 Resources expended statement</b>			<b>2005</b>	<b>2004</b>
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	
	£	£	£	£
<b>Cost of generating funds:</b>				
Printing leaflets etc.	2,343	-	2,343	2,119
Fundraising and publicity	1,844	600	2,444	-
<b>Other direct expenditure on charitable objectives:</b>				
Wages and salaries	61,732	13,006	74,738	71,873
Insurance	4,112	-	4,112	3,882
Depreciation	2,225	-	2,225	2,313
Repairs and maintenance	3,218	-	3,218	2,177
Telephone	2,186	-	2,186	2,363
Stationery and consumables	1,349	-	1,349	1,260
Sundry expenses	682	-	682	490
Equipment expensed	811	-	811	1,824
Rates and water	776	-	776	747
Training and subscriptions	2,686	-	2,686	3,516
Shop purchases	2,941	-	2,941	3,205
Light and heat	519	-	519	1,986
Postage	579	-	579	615
Travel and subsistence	94	-	94	530
<b>Resources expended on management and administration:</b>				
Trustee expenses	67	-	67	11
Other legal and professional	129	-	129	129
Accountancy fees	389	-	389	470
Bank charges	4	-	4	1
Proportion of General Manager's salary	11,676	-	11,676	5,183
Total resources expended	<u>100,362</u>	<u>13,606</u>	<u>113,968</u>	<u>104,694</u>

**Crisis Centre Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2005**

5	Movements on restricted funds	2005			2004
		Balance	Incoming resources	Resources expended	Balance
		£	£	£	£
	<b>Restricted funds:</b>				
	Coffee shop	-	5,593	(5,593)	-
	Training: Lite courses	-	7,413	(7,413)	-
	Donation for fundraising	-	600	(600)	-
	Video	400	-	-	400
	Total restricted funds	400	13,606	(13,606)	400
	<b>Total unrestricted funds</b>	44,459	102,954	(100,362)	41,867
	<b>Total funds</b>	44,859	116,560	(113,968)	42,267

6	Tangible fixed assets	Land and buildings	Computer and other equipment	Kitchen equipment	Total
		£	£	£	£
	<b>Cost or valuation</b>				
	At 1 April 2004	45,000	18,865	7,995	71,860
	Additions	-	2,100	-	2,100
	Disposals	-	(18,865)	-	(18,865)
	At 31 March 2005	45,000	2,100	7,995	55,095
	<b>Depreciation</b>				
	At 1 April 2004	10,800	18,865	400	30,065
	Charge for the year	900	525	800	2,225
	On disposals	-	(18,865)	-	(18,865)
	At 31 March 2005	11,700	525	1,200	13,425
	<b>Net book value</b>				
	At 31 March 2005	33,300	1,575	6,795	41,670
	At 31 March 2004	34,200	-	7,595	41,795

Freehold land and buildings:

The property was revalued in line with current market value as at 31 March 1993, by the Council of Management.

	2005	2004
	£	£
Historical cost	27,109	27,109
Cumulative depreciation based on historical cost	9,214	8,672

Under the transitional provisions of the Financial Reporting Standard for Smaller Entities 2000, no subsequent revaluation has been undertaken.

**Crisis Centre Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2005**

**7 Investments**

	<b>Investments in subsidiary undertakings £</b>
<b>Cost</b> of shares in Crisis Centre (Creation Enterprises) Limited At 1 April 2004	10
At 31 March 2005	<u>10</u>

The company holds 20% or more of the share capital of the following companies:

<b>Company</b>	<b>Country of registration or incorporation</b>	<b>Shares held Class</b>	<b>%</b>
Crisis Centre (Creation Enterprises) Limited	England and Wales	Ordinary	100
(Group accounts are not prepared as the company is dormant and immaterial)			

<b>8 Debtors</b>	<b>2005 £</b>	<b>2004 £</b>
Other debtors and payments in advance	<u>2,388</u>	<u>1,616</u>

<b>9 Creditors: amounts falling due within one year</b>	<b>2005 £</b>	<b>2004 £</b>
Other creditors	<u>2,322</u>	<u>2,870</u>

<b>10 Revaluation reserve</b>	<b>2005 £</b>	<b>2004 £</b>
At 1 April	13,475	13,843
Transfer from the income and expenditure account	(368)	(368)
At 31 March	<u>13,107</u>	<u>13,475</u>

<b>11 Income and expenditure account</b>	<b>2005 £</b>	<b>2004 £</b>
At 1 April	23,343	26,204
Retained surplus/(deficit)	2,592	(3,229)
Transfer from capital redemption reserve	368	368
At 31 March	<u>26,303</u>	<u>23,343</u>

**Crisis Centre Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2005**

**12 Contingent liabilities**

There were no unprovided capital, or revenue commitments.

**13 Taxation**

The charity is exempt for the purposes of Income Tax and Corporation Tax under section 360 Income & Corporation Taxes Act 1970.

**14 Guarantors, controlling party**

The company is limited by guarantee. The current and recent past members are listed on page 2, their individual liability is limited to £10 in the event of the winding-up of the company. Current members comprise the Council of Management, which is the ultimate controlling party of the charity.

**15 Winding up or dissolution of the charity**

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