

REGISTERED COMPANY NUMBER: 03048461 (England and Wales)
REGISTERED CHARITY NUMBER: 1048919

**TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018
FOR
CRAWLEY OPEN HOUSE**



CRAWLEY OPEN HOUSE

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for the Year Ended 31 March 2018**

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CRAWLEY OPEN HOUSE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2018**

TRUSTEES

J Abdool
R Burrett
J Higgins
L Constant (resigned 22.2.18)
S Joyce
M Bolton
N Boxall
C Hiley
S Miles
L Copus
H Collins (appointed 20.3.18)

COMPANY SECRETARY

M Bolton

REGISTERED OFFICE

Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

REGISTERED COMPANY NUMBER

03048461 (England and Wales)

REGISTERED CHARITY NUMBER

1048919

AUDITORS

Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

CRAWLEY OPEN HOUSE

TRUSTEES' REPORT for the Year Ended 31 March 2018

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 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide accommodation, support and services for those in the Crawley area suffering the effects of homelessness, unemployment, loneliness, discrimination, or other forms of social exclusion. These objects have not changed in the year. Our support is available to anyone in need, and can sometimes be as little as a meal or feeling listened to.

Public benefit

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when setting our aims and objectives and in planning out future activities. We believe that we meet the criteria for Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The last year has been another very busy and successful one with continuing very high demand for our services. Homelessness is on the increase and we are feeling the pressure on our services.

Riverside House

The hostel and day centre at Riverside House is the heart of Crawley Open House where we have our 24 bed hostel and operate a 7 day-a-week day centre.

The occupancy of the hostel again exceeded 98% and it is sad that we have to turn away requests for a room every day because we are full. Over the year we provided hostel accommodation for 182 people who would otherwise have been homeless.

The day centre offers inexpensive food, hot drinks and shelter to every visitor. For those who need them, it also offers general advice, housing and resettlement support, mental health and substance misuse support and counselling, as well as a visiting doctor, chiropodist and hairdresser. More than 15,974 visits were made to the day centre during the year.

We attach great importance to helping clients find more permanent accommodation suitable to their needs, and during the year we were able to resettle 122 in this way. It was encouraging to see 52% of the hostel residents successfully moved on to longer term accommodation.

Move On

Providing Move-On accommodation is a key part of our work to help people to move successfully into rented accommodation. We continue to manage three Move-On houses, providing a total of 12 bedrooms. We aim to offer the rooms for a period of 12 to 24 months at a relatively low rent, to give the occupants a chance to save for a deposit while improving their skills through education, retraining or reskilling. Long term, it is our aim to increase the number of Move-On houses, given the important stepping stone they provide for a hostel resident who is seeking to live independently.

Local Assistance Network

Local Assistance Network (LAN) is the scheme operated by West Sussex County Council (WSCC) to provide emergency support to local residents in times of crisis or acute need. Crawley Open House works with WSCC to deliver this service to the Crawley area.

Using LAN funds, we are able to provide food parcels, gas and electricity top-ups, train and coach fares, furniture and white goods to those with an urgent need. We have also teamed up with the Crawley Easter Team to extend the number of people reached by LAN. During the year, we used LAN to help more than 600 people, with demand increasing as the year progressed.

CRAWLEY OPEN HOUSE

TRUSTEES' REPORT

for the Year Ended 31 March 2018

Outreach Team

Outreach has been an important part of our work with Crawley Borough Council and WSCC during the year. We were delighted to secure funding until March 2020 for our street Outreach Team, which aims to make contact with entrenched street drinkers and people displaying anti-social behaviour to offer them help, advice and empathy. We also had continuing funding during the year from the Cragwood Fund for a Resettlement Outreach Worker, to work with clients in temporary accommodation to help them find somewhere more permanent and with clients in permanent accommodation to support them in retaining their tenancy.

Our dual diagnosis outreach work continued during the year, funded jointly by the CCG, Sussex Police, Safer Crawley Partnership and West Sussex County Council. This seeks to help clients with both mental health and substance abuse issues. However the funding for this work is now in question, and it is likely that it will either be cut back or stopped altogether during 2018.

Work at Riverside House

We continued our rolling programme of work to refurbish Riverside House to ensure that it meets the needs of our clients and staff. During the year, we replaced the computers used by our staff.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Crawley Open House is very grateful to all those who support our work with gifts of money, food, clothing and other useful items. We receive gifts from hundreds of individuals, schools, churches, community organisations, companies and charities and we are greatly encouraged by this practical support from the community in Crawley, Sussex and further afield.

We employ a part-time Funding and Relationships Manager to help drive new fundraising opportunities, including a calendar of events.

Last year set another new record for donations, with a total of £206,044 being received. This figure included £30,000 received from FurniAid following that charity's decision to close and distribute its funds. We are very grateful to the trustees of FurniAid for their generosity, and we intend to use their gift towards the planned extension of Riverside House. Donations also include gifts of food which we estimate saved us £54,945 and (for the first time) the estimated value of £42,850 of the many hours given by volunteers.

This year saw us hold a number of charity events to help raise fund and awareness.

- Our first every Charity Dinner was held in January and we are hugely grateful to Tim Vine for helping us make the evening a huge success. It was great to catch up with lots of people that have been committed supports before and also to make some new acquaintances. Everyone had a lovely evening and we also managed to raise over £12,000 which was fantastic.
- Thirty of us slept out in Queens Square in April to raise funds for COH and awareness of homelessness locally, raising £11,500 in the process.
- We were enthusiastic charity partners of the inaugural Run Gatwick half marathon - a truly inspirational event. Our team of 20 intrepid runners raised over £16,000.
- Our second Footgolf tournament and BBQ at Gatwick Footgolf was a great success, with 18 teams from local companies and churches. We thank the club for hosting us for free, and helping us to raise nearly £2,000.

Alongside these events, we have continued to work hard to raise funds to support our goal of opening a new project based in 11 Stephenson Way. This project will allow us to receive, process and distribute larger amounts of donated items so that we can help more people. It will also enable us to deliver more training and employability sessions enabling clients to be better prepared for finding, sustaining and retaining jobs.

To this end, we were delighted to become a charity partner of Deloitte Gatwick for the next three years, and Charity of The Year for RPD, Irwin Mitchell Solicitors, Code, ILG and Boeing Aerdata.

Other donations included a substantial grant was received from the Cragwood Fund to pay for 50% of the salary of the Resettlement Outreach Worker for the next three years. Crawley Community Church and Meeting Needs also made sizeable donations which we're very grateful for. Pranic Healers of Crawley also became regular supporters both financially and by giving of their time to offer regular classes.

Pret a Manger donated funds to refurbish some of the bedrooms here and also provide essential items for people moving out into their own independent accommodation. Often a TV or a sofa or another small but significant item can make all the difference to whether people feel at home and whether they are able to successfully maintain their new homes.

Our developing relationship with RBS/Nat West has seen them provide goods and donations, and 2 volunteers in the kitchen every Friday for the foreseeable future.

We also managed to purpose build a new storage unit for keeping people's belongings safe no matter what the situation or weather. Thanks go to Persimmon Homes, Novo Nordisk and Horsham RRT for their support in helping us achieve this goal.

CRAWLEY OPEN HOUSE

TRUSTEES' REPORT for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Overall, we had a very successful year and will work hard to keep these relationships going whilst exploring new ones to help us try to keep meeting the needs of the people that need our help.

FINANCIAL REVIEW

Financial position

During the year the charity has had net incoming resources of £105,699, including £30,000 received from FurniAid. (2017: £208,368, including £140,336 as a one-off grant to enable the charity to purchase permanent premises for food storage and Local Assistance Network activities) as shown on the statement of financial activities on page 10 of the accounts.

Reserves policy

It is the policy of the charity to maintain unrestricted funds to cover three to six months' expenditure. As at 31st March 2018, unrestricted funds were in the upper half of this range. The trustees consider this to be an appropriate level of reserves given the increasing financial pressure on the local authorities and other organisations from which we receive a large part of our funding.

It is the policy of the charity to hold a designated fund to a level representing the value of the occupied property.

As at 31 March 2018, the charity also set up designated funds to meet the anticipated cost of replacing the gas boilers at Riverside House and the minibus which was stolen in January 2018, and to hold the FurniAid gift until it is used for the planned extension.

FUTURE PLANS

In July 2018, the Trustees were shocked to learn that WSCC is proposing to stop all financial support for supported housing from April 2019. For Crawley Open House, this would mean the total loss of the WSCC grant of more than £260,000 per annum. Currently this grant pays for the front line staff who operate the hostel 24 hours a day, 365 days a year.

WSCC have not yet taken a final decision on this proposal. and Crawley Open House is working with all the other supported housing providers in West Sussex to persuade WSCC to think again. It would have devastating consequences for the most vulnerable people in our community. It would also be financially counterproductive, generating greater costs for other public services such as the police, NHS and social services than the amounts apparently saved.

If WSCC decide to go ahead with the cuts, then the trustees will have to cut services to match the available income. If the WSCC grant cannot be replaced from other sources of income, the hostel will close. Trustees are planning proactively for a range of outcomes but are seriously hampered by the very short notice given by WSCC.

A consultation period is going to take place during October and November and a decision will be made in the New Year. We have requested an extension to our contract while this takes place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

TRUSTEES' REPORT
for the Year Ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

Trustees who served during the year:

- J Abdool
- R Burrett
- J Higgins
- L Constant (resigned 22.2.18)
- S Joyce
- M Bolton
- N Boxall
- C Hiley
- S Miles
- L Copus
- H Collins (appointed 20.3.18)

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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

Approved by order of the board of trustees on and signed on its behalf by:

.....
J Abdool - Trustee

CRAWLEY OPEN HOUSE

STATEMENT OF TRUSTEES RESPONSIBILITIES for the Year Ended 31 March 2018

The trustees (who are also the directors of Crawley Open House for the purposes of company law) are responsible for preparing the Trustees' Report 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;
- 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CRAWLEY OPEN HOUSE

Opinion

We have audited the financial statements of Crawley Open House (the 'charitable company') for the year ended 31 March 2018 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 2018 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 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, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
CRAWLEY OPEN HOUSE**

Responsibilities of trustees

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.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richard Place Dobson Services Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Date:

CRAWLEY OPEN HOUSE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2018

	Notes	General fund £	Designated Fund £	Restricted Fund £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME FROM						
Donations and Grants	2	233,520	-	219,718	453,238	469,321
Charitable activities	5					
Amenity Income		47,776	-	-	47,776	48,412
Supporting people		262,075	-	-	262,075	273,859
Housing benefit		383,320	-	-	383,320	386,414
Fundraising activities	3	14,797	-	-	14,797	-
Investment income	4	529	-	-	529	614
Other income		15,376	-	-	15,376	12,642
Total		957,393	-	219,718	1,177,111	1,191,262
EXPENDITURE ON						
Raising funds	6	30,046	-	-	30,046	5,520
Charitable activities	7					
Outreach projects		-	-	134,635	134,635	83,967
Hostel and day centre		783,210	16,295	-	799,505	788,137
Move-on accommodation		54,510	-	-	54,510	55,517
Local Assistance Network		-	-	52,716	52,716	49,751
Total		867,766	16,295	187,351	1,071,412	982,892
NET INCOME/(EXPENDITURE)		89,627	(16,295)	32,367	105,699	208,370
Transfers between funds	18	(60,000)	60,000	-	-	-
Net movement in funds		29,627	43,705	32,367	105,699	208,370
RECONCILIATION OF FUNDS						
Total funds brought forward		360,969	792,809	1,660	1,155,438	947,068
TOTAL FUNDS CARRIED FORWARD		390,596	836,514	34,027	1,261,137	1,155,438

The notes form part of these financial statements

CRAWLEY OPEN HOUSE

BALANCE SHEET
At 31 March 2018

	Notes	General fund £	Designated Fund £	Restricted Fund £	31.3.18 Total funds £	31.3.17 Total funds £
FIXED ASSETS						
Tangible assets	14	8,391	776,514	-	784,905	805,162
CURRENT ASSETS						
Debtors: amounts falling due within one year	15	16,065	-	-	16,065	13,863
Cash at bank and in hand		<u>606,755</u>	<u>60,000</u>	<u>51,618</u>	<u>718,373</u>	<u>526,682</u>
		622,820	60,000	51,618	734,438	540,545
CREDITORS						
Amounts falling due within one year	16	<u>(240,615)</u>	-	<u>(17,591)</u>	<u>(258,206)</u>	<u>(190,269)</u>
NET CURRENT ASSETS		<u>382,205</u>	<u>60,000</u>	<u>34,027</u>	<u>476,232</u>	<u>350,276</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>390,596</u>	<u>836,514</u>	<u>34,027</u>	<u>1,261,137</u>	<u>1,155,438</u>
NET ASSETS		<u>390,596</u>	<u>836,514</u>	<u>34,027</u>	<u>1,261,137</u>	<u>1,155,438</u>
FUNDS						
Unrestricted funds:	18					
General fund					390,596	360,969
Designated Fund					<u>836,514</u>	<u>792,809</u>
					1,227,110	1,153,778
Restricted funds:						
Restricted Fund					<u>34,027</u>	<u>1,660</u>
TOTAL FUNDS					<u>1,261,137</u>	<u>1,155,438</u>

The notes form part of these financial statements

CRAWLEY OPEN HOUSE

BALANCE SHEET - CONTINUED

At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

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

.....
J Abdool -Trustee

The notes form part of these financial statements

CRAWLEY OPEN HOUSE**CASH FLOW STATEMENT
for the Year Ended 31 March 2018**

	Notes	31.3.18 £	31.3.17 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>193,131</u>	<u>138,347</u>
Net cash provided by (used in) operating activities		<u>193,131</u>	<u>138,347</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(5,098)	(254,926)
Sale of tangible fixed assets		3,129	-
Interest received		<u>529</u>	<u>614</u>
Net cash provided by (used in) investing activities		(1,440)	(254,312)
Change in cash and cash equivalents in the reporting period		<u>191,691</u>	<u>(115,965)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>526,682</u>	<u>642,647</u>
Cash and cash equivalents at the end of the reporting period		<u>718,373</u>	<u>526,682</u>

The notes form part of these financial statements

CRAWLEY OPEN HOUSE

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2018

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

	31.3.18	31.3.17
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	105,699	208,370
Adjustments for:		
Depreciation charges	22,227	18,711
Interest received	(529)	(614)
(Increase)/decrease in debtors	(2,202)	11,236
Increase/(decrease) in creditors	<u>67,936</u>	<u>(99,356)</u>
Net cash provided by (used in) operating activities	<u>193,131</u>	<u>138,347</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Donations and similar incoming resources are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Activities in furtherance of charitable objects includes rental income and is included in the year in which it is receivable which is when the charity becomes entitled to the resource.

Other incoming resources includes kitchen receipts, placement fees and a refund of overcharged expenses all of which are included in the accounts when the charity becomes entitled to the resources.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable company's activities. These costs have been allocated between the different charitable activities. The bases on which support costs have been allocated are set out in note 7.

Tangible fixed assets

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

Freehold property	- Straight line over 50 years
Fixtures and fittings	- 33% on cost
Motor vehicles	- 4 years straight line
Computer equipment	- 33% on cost

Freehold Land is not depreciated.

It has been decided by the Trustees that only items of a value of £1,000 and over will be capitalised as anything smaller is not deemed material.

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

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

Designated funds are unregistered funds earmarked by the Trustees for particular purposes.

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

Donated goods

There are considerable gifts of food given to the charity which have been estimated at £55,000 (2017: £60,000) for the year.

The Charity receives a lot of volunteer assistance throughout the year which has been valued at £42,850. This value has been included in this years accounts but no time records are available to include a value for the previous year.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES - continued

Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Employee staff benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Key judgements and accounting estimates

The main judgement and accounting estimates included in the accounts are:

Deferral of grant income - Income is recognised when the charity is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.

Donated stock - donated items such as food are recognised in income and expenditure based on their fair value.

Volunteer time - time given freely to the charity by volunteers is recognised in income and expenditure based on an estimated average hourly rate and total number of hours given by volunteers.

CRAWLEY OPEN HOUSE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

2. DONATIONS AND GRANTS

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Donations and gifts	206,044	-	206,044	137,356
Grants	<u>27,476</u>	<u>219,718</u>	<u>247,194</u>	<u>331,965</u>
	<u>233,520</u>	<u>219,718</u>	<u>453,238</u>	<u>469,321</u>

Included within the donations and gifts figure above are the following non cash donations:

	31.3.18 £	31.3.17 £
Donated food	54,945	60,000
Volunteer time	<u>42,850</u>	<u>-</u>
Total value of non-cash donations	<u>97,795</u>	<u>60,000</u>

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

	31.3.18 £	31.3.17 £
Local Assistance Network grants	53,868	191,144
Crawley Borough Council Riverside House Grant	48,691	47,736
Crawley Borough Council Outreach Workers	77,000	68,333
Three Oaks Trust	10,000	10,000
Sussex Community Foundation Cragwood Fund	17,850	-
Other small grants	4,026	14,752
West Sussex County Council	<u>35,759</u>	<u>-</u>
	<u>247,194</u>	<u>331,965</u>

3. FUNDRAISING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Fundraising events	<u>14,797</u>	<u>-</u>	<u>14,797</u>	<u>-</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Interest receivable	<u>529</u>	<u>-</u>	<u>529</u>	<u>614</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.18 £	31.3.17 £
Amenities	Amenity Income	47,776	48,412
Supporting People	Supporting people	262,075	273,859
Housing Benefit	Housing benefit	<u>383,320</u>	<u>386,414</u>
		<u>693,171</u>	<u>708,685</u>

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Staff costs	19,200	-	19,200	4,500
PR Literature and brochures	-	-	-	1,020
Fundraising expenses	<u>10,846</u>	-	<u>10,846</u>	-
	<u>30,046</u>	-	<u>30,046</u>	<u>5,520</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Grant funding of activities (See note 8) £	Support costs (See note 9) £	Totals £
Outreach projects	134,303	-	332	134,635
Hostel and day centre	794,242	-	5,263	799,505
Move-on accommodation	54,108	-	402	54,510
Local Assistance Network	<u>12,204</u>	<u>39,324</u>	<u>1,188</u>	<u>52,716</u>
	<u>994,857</u>	<u>39,324</u>	<u>7,185</u>	<u>1,041,366</u>

8. GRANTS PAYABLE

	31.3.18 £	31.3.17 £
Local Assistance Network	<u>39,324</u>	<u>34,859</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

9. SUPPORT COSTS

	Governance costs £
Outreach projects	332
Hostel and day centre	5,263
Move-on accommodation	402
Local Assistance Network	<u>1,188</u>
	<u>7,185</u>

10. NET INCOME/(EXPENDITURE)

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

	31.3.18 £	31.3.17 £
Auditors' remuneration	7,185	7,320
Other non-audit services	-	1,800
Depreciation - owned assets	22,228	18,710
Other operating leases	<u>46,714</u>	<u>45,266</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

12. STAFF COSTS

	31.3.18 £	31.3.17 £
Wages and salaries	679,973	609,939
Social security costs	55,390	56,693
Other pension costs	<u>4,591</u>	<u>-</u>
	<u>739,954</u>	<u>666,632</u>

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

	31.3.18	31.3.17
Riverside	<u>32</u>	<u>31</u>

There are four key management positions. The amount paid to key management during the year was £157,436 (2017: £155,878).

There were no employees who received emoluments of £60,000 or over.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

13. 2017 STATEMENT OF FINANCIAL ACTIVITIES

	General fund £	Designated Fund £	Restricted Fund £	Total funds £
INCOME FROM				
Donations and Grants	195,092	-	274,229	469,321
Charitable activities				
Amenity Income	48,412	-	-	48,412
Supporting people	273,859	-	-	273,859
Housing benefit	386,414	-	-	386,414
Investment income	614	-	-	614
Other income	12,642	-	-	12,642
Total	917,033	-	274,229	1,191,262
EXPENDITURE ON				
Raising funds	5,520	-	-	5,520
Charitable activities				
Outreach projects	-	-	83,967	83,967
Hostel and day centre	776,633	11,329	175	788,137
Move-on accommodation	55,517	-	-	55,517
Local Assistance Network	-	-	49,751	49,751
Total	837,670	11,329	133,893	982,892
NET INCOME/(EXPENDITURE)	79,363	(11,329)	140,336	208,370
Transfers between funds	(107,788)	248,299	(140,511)	-
Net movement in funds	(28,425)	236,970	(175)	208,370
RECONCILIATION OF FUNDS				
Total funds brought forward	389,395	555,839	1,834	947,068
TOTAL FUNDS CARRIED FORWARD	360,970	792,809	1,659	1,155,438

CRAWLEY OPEN HOUSE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2017	914,768	100,817	30,020	24,072	1,069,677
Additions	-	-	5,098	-	5,098
Disposals	-	-	(15,020)	(21,945)	(36,965)
At 31 March 2018	<u>914,768</u>	<u>100,817</u>	<u>20,098</u>	<u>2,127</u>	<u>1,037,810</u>
DEPRECIATION					
At 1 April 2017	121,959	100,817	19,261	22,476	264,513
Charge for year	16,295	-	5,224	709	22,228
Eliminated on disposal	-	-	(11,891)	(21,945)	(33,836)
At 31 March 2018	<u>138,254</u>	<u>100,817</u>	<u>12,594</u>	<u>1,240</u>	<u>252,905</u>
NET BOOK VALUE					
At 31 March 2018	<u>776,514</u>	<u>-</u>	<u>7,504</u>	<u>887</u>	<u>784,905</u>
At 31 March 2017	<u>792,809</u>	<u>-</u>	<u>10,759</u>	<u>1,596</u>	<u>805,164</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Other debtors	13,665	10,816
Prepayments and accrued income	<u>2,400</u>	<u>3,047</u>
	<u>16,065</u>	<u>13,863</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Other creditors	141,269	127,641
LAN deferred income	53,800	17,115
Accrued expenses	21,529	19,587
Deferred grants	<u>41,608</u>	<u>25,926</u>
	<u>258,206</u>	<u>190,269</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

17. LEASING AGREEMENTS

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

	31.3.18	31.3.17
	£	£
Within one year	2,752	-
Between one and five years	<u>3,694</u>	<u>9,177</u>
	<u>6,446</u>	<u>9,177</u>

18. MOVEMENT IN FUNDS

Restricted funds

The income funds of the charity include restricted funds consisting of the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2017	Incoming resources	Resources expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Counselling Supervision Fund	1,660	-	-	-	1,660
Outreach Fund	-	165,850	134,635	-	31,215
Local Assistance Network Fund	-	53,868	52,716	-	1,152
	<u>1,660</u>	<u>219,718</u>	<u>187,351</u>	<u>-</u>	<u>34,027</u>

2017:

	Balance at 1 April 2016	Incoming resources	Resources expended	Transfers	Balance at 31 March 2017
	£	£	£	£	£
Counselling Supervision Fund	1,835	-	175	-	1,660
Outreach Fund	-	83,086	83,966	880	-
Local Assistance Network Fund	-	191,143	49,752	(141,391)	-
	<u>1,835</u>	<u>274,229</u>	<u>133,893</u>	<u>(140,511)</u>	<u>1,660</u>

The Counselling Supervision Fund is a grant provided by Crawley Association for Mental Health towards the cost of counsellors to provide counselling sessions.

The Outreach Workers Fund represents a grant provided by Crawley Borough Council to enable Crawley Open House to employ two members of staff to provide help and advice to people on the streets who misuse alcohol and other substances and a further member of staff to provide intensive support to a small number of clients with significant medical and social issues.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2018

18. MOVEMENT IN FUNDS - continued

The Local Assistance Network Fund is funds made available to Crawley Open House by West Sussex County Council as a means of providing short-term aid to help protect a person's welfare by preventing a crisis. During the year the balance remaining on the LAN fund was used to secure permanent premises to provide a food bank within Crawley. This will provide a legacy for LAN and was done with their agreement.

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
Land and Building Fund	792,809	-	16,295	-	776,514
Minibus Fund	-	-	-	20,000	20,000
Boiler Fund	-	-	-	10,000	10,000
Extension Fund	-	-	-	30,000	30,000
	<u>792,809</u>	<u>-</u>	<u>16,295</u>	<u>60,000</u>	<u>836,514</u>

2017:

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Land and Building Fund	<u>555,839</u>	-	<u>11,329</u>	<u>248,299</u>	<u>792,809</u>
	<u>555,839</u>	<u>-</u>	<u>11,329</u>	<u>248,299</u>	<u>792,809</u>

The Land and Building Fund represents the funds set aside for the charity's occupation of the land and buildings.

The Minibus Fund represents reserves set aside to replace the Minibus in the following year.

The Boiler Fund represents reserves designated by the Trustees to update and repair the boiler. This work will be required in the following year.

The Extension Fund represents funds set aside by the Trustees to extend Riverside House. The purpose of the extension work is to provide more space and facilities to homeless people.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

CRAWLEY OPEN HOUSE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2018**

	31.3.18 £	31.3.17 £
INCOME		
Donations and Grants		
Donations and gifts	206,044	137,356
Grants	<u>247,194</u>	<u>331,965</u>
	453,238	469,321
Fundraising activities		
Fundraising events	14,797	-
Investment income		
Interest receivable	529	614
Charitable activities		
Supporting People	262,075	273,859
Housing Benefit	383,320	386,414
Amenities	<u>47,776</u>	<u>48,412</u>
	693,171	708,685
Other income		
Kitchen Receipts	3,492	4,024
Other income	<u>11,884</u>	<u>8,618</u>
	15,376	12,642
Total incoming resources	1,177,111	1,191,262
EXPENDITURE		
Raising donations and legacies		
Wages	17,418	4,500
Social security	1,690	-
Pensions	92	-
PR Literature and brochures	-	1,020
Fundraising expenses	<u>10,846</u>	<u>-</u>
	30,046	5,520
Charitable activities		
Wages	662,555	605,439
Social security	53,700	56,693
Pensions	4,499	-
Rent	46,714	45,266
Rates and water	8,864	8,990
Carried forward	776,332	716,388

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CRAWLEY OPEN HOUSE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2018**

	31.3.18	31.3.17
	£	£
Charitable activities		
Brought forward	776,332	716,388
Insurance	11,540	10,244
Light and heat	18,057	15,267
Telephone	10,105	9,179
Postage and stationery	11,309	10,001
Other staff expenses	2,297	2,509
Food expenses	62,382	67,449
Volunteer expenses	9	17
Resettlement expenses	600	660
Kitchen expenses	2,542	1,952
Cleaning	10,375	7,830
Repairs	19,447	13,078
Subscriptions	1,454	50
Miscellaneous expenses	12,385	8,639
Other expenses	16,308	20,997
Project expenses	17,488	30,422
Plant and machinery	22,227	18,711
Grants to individuals	<u>39,324</u>	<u>34,859</u>
	1,034,181	968,252
Support costs		
Governance costs		
Auditors' remuneration	7,185	7,320
Auditors' remuneration for non audit work	<u>-</u>	<u>1,800</u>
	<u>7,185</u>	<u>9,120</u>
Total resources expended	1,071,412	982,892
	<hr/>	<hr/>
Net income	<u><u>105,699</u></u>	<u><u>208,370</u></u>

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