

Charity Registration No. 1065503

Company Registration No. 03447762 (England and Wales)

**BRIGHTON OASIS PROJECT**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

# BRIGHTON OASIS PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

Trustees  
Mrs T Wilkinson (Chair)  
Ms J Carmody  
Mr C Goss  
Dr R Kerlake  
Ms J Taylor  
Ms G Whensley

Secretary  
Ms J Welsh

Charity number  
1065503

Company number  
03447762

Principal address  
11 Richmond Place  
Brighton  
East Sussex  
BN2 9NA

Registered office  
Globe House  
3 Morley Street  
Brighton  
East Sussex  
BN2 9RA

Independent Examiners  
Russell New Limited  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

Main Bankers  
CAF Bank Limited  
P.O. Box 289  
West Malling  
Kent  
ME19 4TA

# BRIGHTON OASIS PROJECT

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# BRIGHTON OASIS PROJECT

## TRUSTEES' REPORT

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### 1. Objectives and Activities

The trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, Charities SORP (FRS102). We have referred to the guidance contained in the Charity Commissions' 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.

### 2. Structure Governance and Management

Memorandum and articles incorporated 10/10/1997 as amended by special resolution(s) dated 09/02/1999 new articles adopted by special resolution dated 19/10/2005 as amended by special resolution registered at Companies House on 09/10/2012

### 3. Objects

The objects of the Charity ("the Objects") are

- 3.1 To preserve and protect the physical and mental health of and to promote the care, treatment and rehabilitation of any person in particular but not exclusively living in Brighton and Hove, Lewes and the surrounding district who:
  - 3.1.1 Wish to reduce or cease substance misuse;
  - 3.1.2 Are currently on a detoxification or maintenance programme, or require continuing care after leaving a rehabilitation service;
  - 3.1.3 Are ex-substance misusers or at risk of relapse;
  - 3.1.4 Are the partners, family or children of substances misusers.
- 3.2 For the public benefit, to advance education about the dangers of addiction to and involvement in the use of any prescribed or illicit substance.
- 3.3 For the public benefit, to advance education about the care, treatment and rehabilitation of persons who are addicted to, or involved, or at risk of becoming involved in the use of prescribed or illicit substances.

### 4. Board of Trustees

The Board of Trustees is responsible for the strategic direction and ensuring overall performance of the organisation. Day to day management of the organisation is delegated to the Director of the organisation. The board meets every 2 months and sub groups undertake more scrutiny of specific areas. The board of trustees includes representatives with lived experience of substance misuse. Board members take the lead on different areas of organisational governance.

### 5. Recruitment and appointment of Trustees

Trustees are generally recruited via word of mouth although we are mindful of the need to ensure the board reflects the community it serves in its diversity. We have in the past attempted to recruit via open recruitment but this has not yielded any interest. The role of trustee is not widely understood in the community at large and it can therefore be difficult to communicate this without 1-1 discussions. Trustees are identified as suitable with reference to analysis of the skills of the current board. Within the past 12 months 4 trustees have resigned from the board. We are very grateful to them for their support and dedication over a long period of time. We are delighted to have recruited 3 new trustees

# BRIGHTON OASIS PROJECT

## TRUSTEES' REPORT

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who bring with them expertise of medicine, the voluntary sector, finance, the Women's Sector and mental health services.

Trustees receive information related to their role and ongoing support including access to training.

The Trustees who are also the directors for the purposes of company law, and who served during the year were;

Ms T Wilkinson (Chair)  
Mr J Chapman (Treasurer) Resigned 15/09/2015  
Ms J Carmody  
Ms J Boas (Vice Chair) Resigned 07/02/2016  
Mr D Sinclair Resigned 17/05/2016  
Ms M Ottewill Resigned 17/05/2016  
Ms G Whensley  
Dr R Kerslake appointed 19/01/2016  
Mr C Goss (Treasurer) appointed 15/09/2015  
Ms J Taylor appointed 20/01/2016

### 5.1 Induction and Recruitment

Potential trustees meet with both the Director and the Chair and are provided with information about the role and responsibilities of a trustee. Alongside internal information potential and newly recruited trustees are given information from the Charity Commission and other external sources. Trustees are asked to develop a specific area of interest. A skills audit of the board has been undertaken and is regularly reviewed and we have identified areas in which we believe specific skills could strengthen performance.

### 6. Organisational Structure

BOP employed 27 staff during the year – equivalent to 20 whole time equivalents. This is a reduction in staffing reflecting the end of some contracts and staff not being replaced. BOP is led by a board of trustees to whom the Director is accountable. BOP has Investors in People status and all staff have yearly appraisals where performance is reviewed and objectives set for the year in line with the organisations strategy. Data related to HR is reviewed at board level including staff sickness and retention rates.

BOP employs independent consults to provide expertise around Human Resources and Financial management.

### 7. Risk Management

Within the board of trustees there is considerable expertise in risk management. The organisational risk register is reviewed annually and overseen by the quality assurance sub group of the Board. New risks are brought to the attention of the board during the intervening period and include risk assessments on all new areas of service development. Staff are encouraged to identify risks and there are processes in place to manage operational risks on a daily basis.

# BRIGHTON OASIS PROJECT

## TRUSTEES' REPORT

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### 8. Our Vision

We work together to support positive behavioural change and growth in women affected by substance misuse. Our aim is to instil hope, nurture courage, create opportunity and restore personal belief in what is possible and achievable for women and their families.

### 9. Our Mission

BOP aims to improve the lives and maximise the potential of the diverse range of women, children and young people affected by substance misuse. We seek to prevent and reduce drug and alcohol related harm to women and their families by providing services which offer a continuum of support from harm minimization through to total abstinence, which are complemented by specialist services for children, young people and women working in the sex industry.

### 10. Main Activities

Brighton Oasis Project provides treatment and support services for women with drug and alcohol problems. It takes a gender specific approach to addressing substance misuse in recognition of the specific needs of women and their under representation in treatment services. Brighton Oasis provides some outreach support to women with complex needs including those involved in sex work. BOP provides support and care to children affected by drug and alcohol use in the family. It provides a crèche and therapeutic services.

### 11. Crèche

The crèche is housed in dedicated premises for children and young people approximately 4 mins walk from our premises for women. The crèche is integral to BOP provision enabling both men and women to access treatment and recovery services in the city. The crèche is absolutely key to our commitment to safeguard the health and wellbeing of children and young people and provides a valuable early intervention for some of the most vulnerable families in the community. The crèche cares for children and babies from birth onwards. In the school holidays it provides care to children up to 11 years old. Staff working in the crèche have appropriate child care qualifications and receive training around the particular issues for our cohort of children. *The majority of children accessing the crèche have a child protection plan, indicating their vulnerability.* The early support and intervention they receive helps them to thrive and contributes to their achievement of milestones. In 2015/16 the crèche was funded by a combination of funding from charitable trusts and a contract with Cranstoun as party of the city wide Pavilions Partnership. In March 2016 the crèche supported the delivery of our new Mellow Parenting Programme when children attended while their parents accessed the programme.

### 12. Young Oasis

Young Oasis works with children and young people aged from 4-18 who are affected by substance misuse in the family. Children living in a family where there are drug and alcohol problems have been shown to face a range of difficulties. The service primarily delivers 1-1 support in a way that is appropriate for the child's age and development. We also deliver some group activities for children which are intended to reduce their isolation, increase their resilience and expose them to a broader range of experiences. The Young Oasis service receives significant input from volunteers which enables us to increase the number of beneficiaries we work with. Young Oasis is funded by a combination of funding with the majority coming from Charitable Trusts. In 2015/16 the service grew and 74 different children accessed therapy. *The initial therapy offer is 16 weeks – some children have this extended if their circumstances indicate this is required whilst other disengage before the end of the offer.* Most of the children attending Young Oasis are reliant on a adult to help them access the service and they may not always have an adult in their life who is able to prioritise this consistently.

# BRIGHTON OASIS PROJECT

## TRUSTEES' REPORT

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### 13. Adult Substance Misuse Services

Following a re-commissioning of the service in 2015, in April 2016 BOP began delivering services as part of the Pavilions Partnership. BOP now has a sub contract with Cranstoun; a charity working in substance misuse across the UK. Since April 2015 we have delivered all aspects of treatment for women including 1-1 support, care co ordination, delivery of psychosocial interventions from our dedicated premises in the centre of Brighton. BOP takes a gender specific approach to its work in recognition of the particular issues for women in accessing treatment. *Women are under represented in treatment with about 3 men for every woman; additionally the experience of domestic and sexual violence is very high amongst women with substance misuse problems. The number of women we have supported this year has increased significantly.*

In 2015 for the first time we began to work with men on our POCAR Programme, this programme which is a specific intervention for parents whose children are at risk or in need due to their substance misuse includes elements of 1-1 support and group work. The programme is largely delivered from the main Pavilions service to maintain a gender specific environment at 11 Richmond Place. Feedback from men on this programme has been good.

### 14. Sex Workers Outreach Project

The SWOP service engages with women selling or exchanging sex for drugs/places to stay etc. It works with women individually and working together. We adopt a pro active approach to identifying women working in the local area and helping them to be safe and well. We support women who are vulnerable by asserting for their rights locally which may include helping them report crimes. Sex workers are especially vulnerable in society and face stigma and discrimination. Increasingly we are noticing that the sex worker population is highly mobile and maintaining ongoing contact is a challenge. We are delighted that we received funding from the Office of the Police and Crime Commissioner to enable us to provide long term psychotherapy to women involved either currently or previously in sex work.

### 15. How our activities benefit the public

In accordance with the Charities Act 2006, the Brighton Oasis Project is required to confirm that the activities it undertakes to achieve its objectives are all carried out for the public benefit as described by the Charity Commission. *The Trustees have described in this report the charitable public benefit of our activities. The Trustees regularly review the Brighton Oasis Project progress against its aims and objectives and confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.*

BOP provides specialised drug treatment and support to women, taking a gender specific approach. We are one of the only gender specific services in the UK. Substance misuse has significant problems within the UK and Brighton and Hove have high rates of substance misuse. The impact of this on the individual, the family and society are significant and wide ranging. Treatment for substance misuse has been proven to create economic and social value and addresses some profound inequalities present in society. BOP considers the benefits to the individual, the family and the community in developing its plans and projects. An example of this is the Young Women's Alcohol Project – the project identified benefits to the individual around improvements in health, relationships and safety and benefits to the state around reduction of health and criminal justice and social care resources. *Data gathered during the project has shown this to be effective.*

# BRIGHTON OASIS PROJECT

## TRUSTEES' REPORT

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### 16. Achievements and Performance

BOP has a range of services developed to meet specific needs. Some of these are part of the core service provision whilst others are developed on a project (time limited) basis. Within the past year the following represent significant achievements for the organisation:

- We delivered the contract requirement for the new adult treatment service “Pavillions” working with 319 different women
- In February we held an event for local stakeholders focusing on our contribution to safeguarding children in the city. This event was well received by those who attended
- In April we began to offer our POCAR service to men as part of the new contract with Pavilions. This service worked with 44 men in the first year of operation
- Obtained funding from the Community University Partnership Project (CUPP) to undertake a research project exploring the experiences of mothers who have been told they can no longer care for their children
- Worked in partnership to deliver activities to women with multiple and complex needs in Hastings as part of the Fulfilling Lives project
- Received funding from the TrustHouse Charitable Trust to enable us to expand our parenting support to vulnerable families

### 17. Financial Review

The financial position of the organisation is a primary concern for the board of trustees with Finance and Fundraising sub group meeting every 2 months for scrutiny and to review performance.

Income in 2015/16 is £58k lower than 2014/15 however the 2014/15 income included a one off grant of £70k from Public Health England for capital works so core income is largely unchanged.

The accounts show a deficit for 2015/16 of £34k compared with a deficit of £3k in 2014/15.

Part of this deficit, £27k, results from expenditure incurred on restricted projects relating to restricted reserves brought forward from 2014/15.

In addition, we incurred £21k in costs associated with the end of the lease for 22 Richmond Place with £20k of these costs relating to designated funds brought forward from 2014/15.

This means that despite the deficit unrestricted funds actually improved by £13k.

#### 17.1 Reserves Policy

The Finance and Fundraising sub group has again reviewed and updated the reserves policy of the charity this year.

Reserves are required to enable the charity to continue operating while replacing the loss of a significant income stream and meet its statutory obligations in the event of a worst case scenario requiring the closure of the charity.

These reserves will ensure that the main operations can continue for a period of 3 months to replace the loss of a significant income stream so that;

- Staff can continue working, primarily to secure new funding
- Service users are supported to move onto other services
- It should be noted that 6 months' notice is required to terminate the largest contract BOP holds



# BRIGHTON OASIS PROJECT

## TRUSTEES' REPORT

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If all income were lost, then the required provision is £186k however if only the largest contract were lost then this provision would need to be £104k. An average of £145k has been used in the calculation.

In the worst case scenario leading to closure the Trustees would also wish to meet its statutory and contractual obligations to staff and suppliers. The cost of meeting this obligation is calculated to be £84k. Therefore, the Trustees have calculated that unrestricted reserves of £229k are required.

The accounts show that our unrestricted reserves are £158k and whilst these have increased by £13k this year the Trustees are committed to build reserves to the required level over the next 2 years. This will be achieved through an investment in fundraising activity and by setting budget surpluses.

### 18. Senior Staff Remuneration

BOP does not have an automatic annual pay increase. Pay levels are reviewed each year by senior management and the board as part of the annual budget cycle. *Local and industry pay data will be used to help inform the decision-making process as will BOP's financial situation and its ability to fund any increases, or not.* Senior Staff pay is determined by the board of trustees. BOP does not pay salaries directly in line with any specific pay/grading structure. Job descriptions are evaluated based on the *level of responsibilities and nature of the tasks* and the salary rate is benchmarked against the rates of pay for similar jobs in similar other organisations and businesses.

### 19. Plans for the future

We have recently been successful in applying for funds to develop services for women in East Sussex; we are delighted with this as it was an aim we identified in our last strategy. From September 2016 we will have a small team working across East Sussex aiming to improve women's access to treatment and improve recovery rates. We will be working with local partners over in East Sussex and delivering services from their premises in the first instance. We continue to pursue new opportunities to deliver services for women in children in line with our objectives.

We are also delighted to have recently been awarded a prestigious Wellcome Trust award and are just developing our plans for this project working with acclaimed artists to illuminate issues relating to attachment.

In May 2016 we employed a Community Fundraiser and have embarked on a new fundraising strategy. Community fundraising is a new area for us but we are delighted that this approach already seems to be paying off with income increasing from new sources. In September 2016 we are holding an engagement event designed to thank current supporters and seek new sources of support.

T Wilkinson (Chair)  
Trustee

9/9/2016 Date.....T. Wilkinson

# BRIGHTON OASIS PROJECT

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The trustees, who are also the directors of Brighton Oasis Project for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", issued in March 2005;
- 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts 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.

**BRIGHTON OASIS PROJECT**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF BRIGHTON OASIS PROJECT**

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I report on the accounts of the Charity for the year ended 31 March 2016, which are set on pages 10-23

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of Brighton Oasis Project for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts prepare a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements.

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Mark Cummins FCCA (Senior Statutory Auditor)  
for and on behalf of Russell New Limited

Statutory Auditors

The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

Dated: 22 September 2016

## BRIGHTON OASIS PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure account)

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>INCOME from:</b>						
Donations, grants and gifts		277	-	-	277	3,279
Charitable activities	3	560,431	-	193,462	753,893	800,184
Other trading activities	4	14,048	-	-	14,048	23,340
Investment income - interest received		1,523	-	-	1,523	785
<b>Total income</b>		<b>576,279</b>	<b>-</b>	<b>193,462</b>	<b>769,741</b>	<b>827,588</b>
<b>EXPENDITURE on:</b>						
	5					
Raising funds		-	-	-	-	90
Charitable activities						
Adult Services		389,744	20,000	155,338	565,082	468,833
Young Person Services		95,629	-	63,054	158,683	132,336
General Outreach		-	-	-	-	42,297
Crèche Services		78,247	-	2,000	80,247	94,113
S.W.O.P		-	-	-	-	92,963
<b>Total expenditure</b>		<b>563,620</b>	<b>20,000</b>	<b>220,392</b>	<b>804,012</b>	<b>830,632</b>
Net income/(expenditure) before transfers		12,659	( 20,000)	( 26,930)	( 34,271)	( 3,044)
Transfers between funds	13	-	-	-	-	-
Net incoming/(outgoing) resources for the year		<b>12,659</b>	<b>( 20,000)</b>	<b>( 26,930)</b>	<b>( 34,271)</b>	<b>( 3,044)</b>
Fund balances at 1 April 2015		145,361	20,000	82,297	247,658	250,702
Fund balances at 31 March 2016		<b>158,020</b>	<b>-</b>	<b>55,367</b>	<b>213,387</b>	<b>247,658</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities of the charity are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**BRIGHTON OASIS PROJECT**  
**BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2016**

	Notes	2016		2015	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	10		21,737		29,455
<b>Current Assets</b>					
Debtors	11	57,223		132,395	
Cash at bank and in hand		<u>194,678</u>		<u>187,736</u>	
		251,901		320,131	
<b>Creditors: amounts falling due within one year</b>	12	<u>( 60,251)</u>		<u>(101,928)</u>	
<b>Net current assets</b>			191,650		218,203
<b>Total assets less current liabilities</b>			<u>213,387</u>		<u>247,658</u>
<b>Income Funds</b>					
Restricted funds	13		55,367		82,297
Unrestricted funds:					
Designated funds	14		-		20,000
Other charitable funds			158,020		145,361
			<u>213,387</u>		<u>247,658</u>

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

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing the financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss 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 company.

The accounts were approved by the Board on 20/9/2016

  
 Mrs T Wilkinson (Chair)  
 Trustee

Company Registration No. 03447762

BRIGHTON OASIS PROJECT  
CASH FLOW STATEMENT  
YEAR ENDED 31 MARCH 2016

	Notes	2016		2015	
		£	£	£	£
Net cash provided by/(used in) operating activities	19		6,343		(56,274)
Cash flows from investing activities					
Purchase of tangible fixed assets		-		(3,570)	
Proceeds from sale of tangible fixed assets		-		646	
Cash provided by/(used in) investing activities			-		(2,924)
Increase/(decrease) in cash			6,343		(59,198)
Cash and cash equivalents at the beginning of the year			187,736		246,934
Cash and cash equivalents at the end of the year			194,079		187,736
Analysis of cash and cash equivalent					
		B/fwd	Cashflow	Other non cash changes	C/fwd
Cash at bank and in hand		187,736	6,343	-	194,079
		<u>187,736</u>	<u>6,343</u>	<u>-</u>	<u>194,079</u>

# BRIGHTON OASIS PROJECT

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

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### 1 Statutory information

Brighton Oasis Project is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative information page.

### 2 Accounting policies

#### 2.1 Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) - Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Brighton Oasis Project meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Brighton Oasis Project's ability to continue as a going concern.

#### 2.2 Reconciliation with previous Generally Accepted Accounting Principles

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required. No restatement of comparative items was required.

#### 2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is certainty over the receipt of the income. The following specific policies are applied to particular categories of income:

Grants and donations are recognised on an accruals basis, accounted for in relation to the period that they relate.

Investment income is accounted for on a receivable basis.

#### 2.4 Expenditure

Expenditure is recognised on an accruals basis with the irrecoverable element of VAT included with the items to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the following appropriate basis:

Adult Services 75%  
Crèche 10%  
Young Person Services 15%

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

**BRIGHTON OASIS PROJECT**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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2 Accounting Policies

(continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	20% reducing balance basis
Fixtures, fittings and equipments	Between 20% and 50% straight line basis

2.5 Leasing and hire purchase commitments

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

2.6 Pensions

The charity offers a stakeholder pension to all eligible staff. Contributions payable to the company's pension scheme are charged to the statement of financial activities in the period to which they relate.

2.7 Fund accounting

The charity has various funds for which it is responsible:

Unrestricted funds - these are for use on the general charitable objectives of the charity.

Restricted funds - these funds are for use as directed by the donor. A description of the projects can be found on page 20 and 21.

Designated funds - these are funds set aside by the trustees for leasehold dilapidations. A description can be found on page 21.

2.8 Taxation

The company is a registered charity (number: 1065503).

All of the charity income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.



**BRIGHTON OASIS PROJECT**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**3 Income from Charitable Activities:**

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Grants Receivable	<u>560,431</u>	<u>193,462</u>	<u>753,893</u>	<u>800,184</u>

Included within grants receivable are the following:

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Restricted</b>				
Awards for All	-	-	-	9,997
BBC Children in Need	-	18,979	18,979	-
BHT Fulfilling Lives	-	10,000	10,000	-
Brighton & Hove City Council (Triple P Secondment)	-	36,800	36,800	36,198
Brighton Women's Centre	-	12,431	12,431	21,311
CAFTA funding	-	-	-	4,930
Comic Relief	-	36,951	36,951	36,304
Communities Against Drugs	-	-	-	23,180
Department of Education	-	-	-	10,000
Department of Work and Pensions	-	2,558	2,558	-
Lloyds Bank Foundation for England & Wales	-	-	-	18,000
PCC for Sussex	-	8,282	8,282	-
Public Health England	-	-	-	70,000
South East Dance	-	8,500	8,500	10,000
Sure Start	-	2,000	2,000	2,000
The Breadsticks Foundation	-	44,758	44,758	48,031
The Trusthouse Charitable Foundation	-	9,614	9,614	-
Tudor Trust Grant	-	2,589	2,589	-
	<u>-</u>	<u>193,462</u>	<u>193,462</u>	<u>289,951</u>
<b>Unrestricted</b>				
Brighton & Hove City Council	72,351	-	72,351	455,806
Community of the Blessed Virgin Mary	2,500	-	2,500	3,000
Cranstoun Contract	439,000	-	439,000	-
CR1	-	-	-	22,913
J Paul Getty Jnr Charitable Trust	-	-	-	12,569
Pebble Trust	-	-	-	10,000
The Co-op Community Fund	-	-	-	2,000
Specialist Outreach Grant	27,668	-	27,668	-
The Sussex Community Foundation	5,000	-	5,000	-
University of Brighton	12,212	-	12,212	-
Other grants	1,700	-	1,700	3,945
	<u>560,431</u>	<u>-</u>	<u>560,431</u>	<u>510,233</u>
	<u>560,431</u>	<u>193,462</u>	<u>753,893</u>	<u>800,184</u>

**4 Income from other trading activities**

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Rental income	9,667	-	9,667	20,000
Conference, training and other	4,381	-	4,381	3,340
	<u>14,048</u>	<u>-</u>	<u>14,048</u>	<u>23,340</u>

BRIGHTON OASIS PROJECT  
 NOTES TO THE ACCOUNTS (Continued)  
 FOR THE YEAR ENDED 31 MARCH 2016

5 Expenditure

	Staff Costs £	Depreciation £	Other Costs £	Total 2016 £	Total 2015 £
Expenditure on Raising Funds	-	-	-	-	90
	-	-	-	-	90
<b>Expenditure on Charitable activities</b>					
<u>Adult Services</u>					
Activities undertaken directly	311,901	-	12,421	324,322	265,070
Support costs	96,425	5,773	138,562	240,760	203,763
Total	408,326	5,773	150,983	565,082	468,833
<u>Young Person Services</u>					
Activities undertaken directly	90,550	-	19,852	110,402	86,977
Support costs	19,337	1,158	27,786	48,281	45,359
Total	109,887	1,158	47,638	158,683	132,336
<u>General Outreach</u>					
Activities undertaken directly	-	-	-	-	26,597
Support costs	-	-	-	-	15,700
Total	-	-	-	-	42,297
<u>Crèche Services</u>					
Activities undertaken directly	37,254	-	10,162	47,416	37,938
Support costs	13,149	787	18,895	32,831	56,175
Total	50,403	787	29,057	80,247	94,113
<u>S.W.O.P</u>					
Activities undertaken directly	-	-	-	-	65,050
Support costs	-	-	-	-	27,913
Total	-	-	-	-	92,963
<b>Total expenditure</b>	<b>568,616</b>	<b>7,718</b>	<b>227,678</b>	<b>804,012</b>	<b>830,632</b>

Included within support costs is £4,210 in relation to accountancy and independent examination (2015 - £5,922 - audit fees).

BRIGHTON OASIS PROJECT  
 NOTES TO THE ACCOUNTS (Continued)  
 FOR THE YEAR ENDED 31 MARCH 2016

6 Analysis of support costs

	Total 2016 £	Total 2015 £
Rent and Rates	60,305	64,444
Light and heat	5,329	6,580
<i>Repairs and Maintenance</i>	40,180	70,252
Staff costs	128,911	110,876
Insurance	4,908	4,510
Computer costs	7,951	10,642
Office expenses	12,253	19,421
Telephone	8,626	8,006
General project costs	4,150	214
Recruitment and training	13,449	12,372
Audit and accountancy	25,503	27,092
<i>Legal and Professional Fees</i>	2,575	5,279
Depreciation	7,718	9,098
Bank Charges	14	14
Bad debt write off	-	110
	<u>321,872</u>	<u>348,910</u>

BRIGHTON OASIS PROJECT  
 NOTES TO THE ACCOUNTS (Continued)  
 FOR THE YEAR ENDED 31 MARCH 2016

7 Statement of financial activities comparative funds - year ended 31 March 2015

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2015 £
<u>INCOME from:</u>				
Donations, grants and gifts	3,279	-	-	3,279
Charitable activities	510,233	-	289,951	800,184
Other trading activities	23,340	-	-	23,340
Investment income - interest received	785	-	-	785
<b>Total Income</b>	<b>537,637</b>	<b>-</b>	<b>289,951</b>	<b>827,588</b>
<u>EXPENDITURE on:</u>				
Raising funds	90	-	-	90
Charitable activities				
Adult Services	309,631	-	159,202	468,833
Young Person Services	80,845	-	51,491	132,336
General Outreach	4,463	-	37,834	42,297
Crèche Services	92,113	-	2,000	94,113
S.W.O.P.	71,652	-	21,311	92,963
<b>Total expenditure</b>	<b>558,794</b>	<b>-</b>	<b>271,838</b>	<b>830,632</b>
Net income/(expenditure) before transfers	(21,157)	-	18,113	(3,044)
Transfers between funds	-	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>	<b>(21,157)</b>	<b>-</b>	<b>18,113</b>	<b>(3,044)</b>
Fund balances at 1 April 2014	166,518	20,000	64,184	250,702
<b>Fund balances at 31 March 2015</b>	<b>145,361</b>	<b>20,000</b>	<b>82,297</b>	<b>247,658</b>

## BRIGHTON OASIS PROJECT

### NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2016

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#### 8 Trustees

Trustees were repaid expenses during the year of £154 for travel and subsistence (2015 - £nil). During the year none of the trustees (or any persons connected with them) received any remuneration for their services.

#### 9 Number of employees

The average number of employees during the year was:

	2016 Number	2015 Number
Direct Charitable	24	26
Management and administration	3	3
	<u>27</u>	<u>29</u>

The average monthly number of full time equivalent employees during the year was:

	2016 Number	2015 Number
Direct Charitable	17	19
Management and administration	3	3
	<u>20</u>	<u>22</u>

Employment Costs	2016 £	2015 £
Wages and salaries	522,416	514,651
Social security costs	40,816	42,701
Pension costs	5,384	-
	<u>568,616</u>	<u>557,352</u>

There were no employees whose annual emoluments were £60,000 or more.

The key management personnel of the charity comprise the Director and the Service Development Manager. The total employee benefits of key management personnel of the charity were £73,604 (2015: £80,575).

**BRIGHTON OASIS PROJECT**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

10 Tangible fixed assets	Leasehold Improvements	Fixtures fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2015	85,169	17,236	102,405
Additions	-	-	-
Disposals	-	-	-
<b>At 31 March 2016</b>	<b>85,169</b>	<b>17,236</b>	<b>102,405</b>
<b>Depreciation</b>			
At 1 April 2015	61,579	11,371	72,950
Charge for the year	4,718	3,000	7,718
Disposals	-	-	-
<b>At 31 March 2016</b>	<b>66,297</b>	<b>14,371</b>	<b>80,668</b>
<b>Net book value</b>			
<b>At 31 March 2016</b>	<b>18,872</b>	<b>2,865</b>	<b>21,737</b>
<b>At 31 March 2015</b>	<b>23,590</b>	<b>5,865</b>	<b>29,455</b>
<b>11 Debtors</b>			
		2016 £	2015 £
Trade debtors		22,287	35,037
Other debtors		10,001	9,772
Prepayments and accrued income		24,935	87,586
		<b>57,223</b>	<b>132,395</b>
<b>12 Creditors: amounts falling due within one year</b>			
		2016 £	2015 £
Trade creditors		15,892	65,140
Taxes and social security costs		11,155	11,724
Deferred income		5,000	4,667
Accruals		27,051	20,397
Other creditors		1,153	-
		<b>60,251</b>	<b>101,928</b>

## BRIGHTON OASIS PROJECT

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2016

### 13 Restricted funds

Brighton Oasis project has a number of projects which have been funded by the following bodies:

	Movement in Funds				
	Balance at 1 April 2015	Incoming resources	Resources expended	Transfers	Balance at 31 March 2016
	£	£	£	£	£
Awards for All	9,997	-	(9,997)	-	-
BHT - Fulfilling Lives	-	10,000	(10,000)	-	-
Brighton & Hove City Council (Triple P Secondment)	-	36,800	(36,800)	-	-
Brighton Women's Centre	-	12,431	(12,431)	-	-
CIN Early Worker Grant	-	18,979	(17,396)	-	1,583
Comic Relief	14,000	36,951	(35,534)	-	15,417
Department of Work and Pensions	-	2,558	(2,558)	-	-
Lloyds Bank Foundation for England & Wales	16,500	-	(16,500)	-	-
Police Crime Commissioner for Sussex Grant	-	8,282	(5,515)	-	2,767
South East Dance	7,300	8,500	(13,800)	-	2,000
Sure Start	-	2,000	(2,000)	-	-
The Breadsticks Foundation	34,500	44,758	(45,658)	-	33,600
Tudor Trust Grant	-	2,589	(2,589)	-	-
The Trusthouse Charitable Foundation	-	9,614	(9,614)	-	-
	<u>82,297</u>	<u>193,462</u>	<u>(220,392)</u>	<u>-</u>	<u>55,367</u>

A description of each of the funds is given below.

#### Awards for All

Funding was received to improve the crèche, we purchased new wooden equipment and toys

#### BHT - Fulfilling Lives

Funding was received as part of the Fulfilling Lives Programme. This is a national lottery funded initiative led in East Sussex by Brighton Housing Trust to improve responses to people with multiple and complex needs. We delivered activities to vulnerable women in Hastings as part of this project.

#### Brighton & Hove City Council (Triple P Secondment)

Funding received towards salary costs of a worker seconded to BHCC.

#### Brighton Women's Centre

BOP received funding as part of the Inspire partnership. This project was to improve service provision for women in the criminal justice system. BOP provided services to women involved in the sex industry as part of the partnership.

#### Children in Need

BOP received funding towards the costs of an early years worker in the crèche.

#### Comic Relief

Funding towards a Young Women's Alcohol Worker supporting young women aged 14-25 experiencing problems with alcohol.

#### Department of Work and Pensions

Contributions to work with troubled families.

**BRIGHTON OASIS PROJECT**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**13 Restricted funds**

(continued)

Lloyds Bank Foundation for England and Wales

2 year funding towards the core costs of the organisation specifically a contribution towards the salary of the director . The foundations mission is to support charities that help disadvantaged people to play a fuller role in communities across England and Wales.

Police Crime Commissioner for Sussex Grant

Funding was received to provide counselling for women who have been or are currently working in the sex industry

South East Dance

BOP has been working with South East Dance to deliver dance experiences to women with drug and alcohol problems, to promote recovery and enhance their physical and mental health.

Sure Start

Funding was received towards the cost of staff salaries in the crèche.

The Breadsticks Foundation

Funding was received to provide services for children affected by substance misuse in the family . This includes 1-1 therapy for children aged 5-18

Tudor Trust

Towards resilient resettlement and community integration for ex homeless people .

The Trust House Charitable Foundation Funding

Received as part of a 3 year project to improve outcomes for under 2's. BOP will be delivering the Mellow Parenting Intervention.

**14 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:

	Movement in Funds			
	Balance at 1 April 2015	Incoming resources	Resources expended	Balance at 31 March 2016
	£	£	£	£
Leasehold dilapidations	20,000	-	20,000	-
	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>

The trustees had designated £20,000 of the unrestricted reserves as a provision towards the cost of remedial repair work upon the expiry of the lease. This has now been expended during the year on expiry of the lease.

**15 Analysis of net assets between funds**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2016 are represented by:				
Tangible fixed assets	21,737	-	-	21,737
Current assets	196,534	-	55,367	251,901
Creditors: amounts falling due within one year	( 60,251)	-	-	( 60,251)
	<u>158,020</u>	<u>-</u>	<u>55,367</u>	<u>213,387</u>



**BRIGHTON OASIS PROJECT**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**16 Commitments under operating leases**

At 31 March 2016 the charity had total commitments under non-cancellable operating leases as follows:

	Other 2016 £	Land and buildings 2016 £	Other 2015 £	Land and buildings 2015 £
Expiry date:				
Within one year	-	-	-	13,000
Between one and two years	2,995	39,000	-	-
Between two and five years	11,760	97,500	19,192	188,500
	<u>14,755</u>	<u>136,500</u>	<u>19,192</u>	<u>201,500</u>

The charity has a 5 year repairing lease on 22 Richmond place, Brighton at an annual rental of £nil (2015: £13,000). The charity as a lessee, is now under an obligation to return the condition of the property to that extant at the commencement of the lease. Accordingly, the Trustees have designated £20,000 of the unrestricted reserves as a prudent provision for dilapidation that will be utilised at the expiry of the lease.

**17 Members Guarantee and Share Capital**

The charity is limited by guarantee and has no share capital. Every member of the company is a guarantor and undertakes to contribute to the assets of the company, in the event of it being wound up, such amounts as may be required. Each guarantor's liability is limited to £1.

**18 Control**

The charity is under the control of the board of Trustees.

**19 Net cash provided by/(used in) operating activities**

	2016 £	2015 £
Net income/expenditure	(34,271)	(3,044)
Depreciation of tangible fixed assets	7,718	8,563
Increase/(decrease) in creditors	(42,276)	(79,268)
(Increase)/decrease in debtors	75,172	17,475
	<u>6,343</u>	<u>(56,274)</u>