

COMPANY REGISTRATION NUMBER: 6271245  
CHARITY REGISTRATION NUMBER: 1122288

**Bringing Hope**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2019**



**Bringing Hope**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2019**

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# **Bringing Hope**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2019**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

#### **Objectives and activities**

##### **About Bringing Hope**

As reiterated in previous reports and our memorandum of association; Bringing Hope is a Christian charity, based in Birmingham, whose focus is to engage and effectively work with individuals and families categorised: hard to reach, problematic, disenfranchised, criminally active and violent. From our experience over the year, many of the individuals and families engaged have been involved or be at risk of involvement in behaviours and attitudes that are threatening to themselves, their families and local neighbourhoods. Consequently, the focus of the organisation has been to support positive change and personal transformation of those we engage. By using a spiritual and value-based paradigm, Bringing Hope seeks to challenge, influence, empower and support individuals and families towards making positive lifestyle choices. We again reiterate that, families are at the heart of all we do, and therefore, we seek to work with other significant people in the lives of those we engage.

As mentioned in previous reports, our approaches continue to be governed by a Christian ethos, upholding principles of justice, integrity and anti-oppressive practice, enabling us to understand spiritual concerns as well as other needs. Consequently, whether or not an individual or family holds Christian values and beliefs or otherwise, the organisation seeks to offer help and support to those referred (self or third-party). We work with people across the prison estate as well as in local neighbourhoods and communities. Our methods involve working with individuals on a one-to-one as well as in groups. Over the year, Bringing Hope, along with key partners have been involved in developing fresh and creative approaches, towards working with individuals and families who are on a desistance trajectory (reduction and termination of criminality).

Bringing Hope continues to work independently as well as in partnership with other organisations that have similar or complimentary goals. In this way we share expertise, reduce duplication and build up joint community safety structures and strategies. This has included working with the office of West Midlands Police and Crime Commissioner, the Home Office, probation, the prison service and other bodies that may have impact on the lives of those clients we engage.

**Bringing Hope**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 March 2019**

**Objectives and activities *(continued)***

**Purposes and Aims**

**Purpose:**

To see positive and sustainable transformation and reformation of those individuals engaged, whether in prison or the community. Furthermore, to encourage and empower these individuals to share their learning with others, who may have gone through similar experiences to themselves.

**Aims:**

- To support and help to alleviate the challenges of vulnerable individuals and groups particularly those whose lives are caught in a continual cycle of criminality and 'hopelessness'.
- To work in partnership with statutory, voluntary and private sector organisations and charities who are seeking to alleviate and improve the life chances of those affected by a lack of real life-changing opportunities.

**Our aims fully reflect the objectives that the charity was set up to further:**

- To advance the Christian faith.
- To relieve people who are in need due to youth, age, ill-health, disability, financial hardship or other disadvantage, particularly those who are affected directly or indirectly through the misuse of drugs, alcohol, guns and knives.
- To provide training, education and pastoral care to those at risk in relation to the above.
- To provide or to assist in the provision of facilities in the interests of social welfare for education, recreation or other leisure use by individuals who have need of such facilities with the object of improving their conditions of life.
- To engage with Christian groups in order to promote prayer and missionary activities in line with Bringing Hope's focus.
- To advance community development, community safety, social cohesion and capacity building, including by promoting acceptance of diversity of race, culture, age, ability and other characteristics.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

# Bringing Hope

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

#### Achievements and performance

Last year's Annual Report highlighted the need for developing interdisciplinary /multiagency strategies that are long-term/sustainable, which would increase the opportunities/chances for those we work with in prison and local communities, who are categorised 'hard to reach', problematic, violent, gang associated and criminally-active. It is on this premise the funding from the Big Lottery and Lloyds Bank Foundation has offered us the opportunity to work with individuals and families over a sustained period.

As acknowledged previously, Bringing Hope continues to provide services for individuals and families who are involved or may be involved in negative or criminal behaviours and attitudes that are a possible threat to themselves and the communities they are a part of. We therefore seek to challenge, influence, empower and support individuals and families towards positive transformation and change. The following activities and outcomes have been achieved during the reporting period:

- One-to-one and group work support sessions with 35 men (20 in prison, HMP Oakwood and HMP Featherstone 15 in community), supporting them and their families regarding issues associated with living crime free lives. This has included home visits in some cases and meetings at our offices.
- Leading on the implementation of the 24 recommendations from the Commission on Gangs and Violence: Uniting to Improve Safety Report.
- Offering support and advice to statutory, faith and community sector partners regarding individuals/families associated with violence and criminality.
- " Empowerment/supervision support for our staff team and volunteers, relating individuals and families engaged.
- Partnership working with faith, community, voluntary and statutory groups involved with our service users relating to resettlement, re-entry and desistance issues.

During our reporting period, the work with the individuals and families engaged on our Damascus Road Prison and Community 'Second Chance' programmes had the following outcomes:

- **Family relationships** - 90% of participants embraced the notion taking self-responsibility towards building stronger relationships with their families
- **Behaviour** - 75% of participants demonstrated improved behaviour modification and willingness to work on ways of maintaining a crimefree lifestyle.
- **Thinking** - 65% of participants have participated in conversations about setting goals for a positive future including routes into employment, training or the setting up of business/social enterprises.
- **Attitude** - All participants acknowledged the need to actively display positive attitudinal and behavioural changes in their life in prison and community.

# **Bringing Hope**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2019**

#### **Achievements and performance *(continued)***

As mentioned in our last report, our work in the prisons have included working with some prisoners, categorised high risk and dangerous. Some are at parole hearing stages or involved in resettlement and rehabilitations discussions or groups. We have reviewed several personal development plans for a number of the men and are in the process of reviewing others. Furthermore, we have had five support group meetings of men in prison and community, exploring issues associated resettlement, employment, family relationship and personal development. Over the reporting year, we have worked with the men and their families, along with statutory partners, to encourage the men to honestly reflect on the issues that supports or hinders them from attaining the following:

- Work towards desistance
- Display a positive attitudinal and behavioural change
- Build confidence and self esteem
- Setting positive goals for the future
- Take personal responsibility for actions
- Develop more meaningful relationships with family members
- Heightened awareness of the dangers commensurate with gang association and serious violence
- Establishing more focus and direction around personal development, employment and training opportunities
- Willingness to peer-mentor

Whilst not an exhaustive list, Bringing Hope believes that, if an ethos for long term support is established, trust and mutual respect can potentially emerge from such relationship building interactions. From this basis we believe, those we engage may have greater opportunities to improve and maximise their potential to live crime-free.

The next section offers an overview of our most recent partnership with The Children Society, Birmingham Children's Trust and Innovative Minds.

#### **Wise2 Supporting Families Partnership Project**

This project commenced 01/03/19 and is aimed at offering an early intervention resource to key schools, that had concerns about certain children and their families associated with negative behaviours, attitudes and activities. The project is managed by Birmingham Children's Trust, with partners including Bringing Hope, offering training to school staff relating to such issues as: dealing with community safety, peer-associated violence and conflict management between school and parents. Furthermore, our two-Family Support Workers are involved in offering 2.5 days each, supporting schools, to engage with students and their families who may need help and support to minimise the risk of school exclusion and conflict. The intervention should be premised on a well-developed co-produced plan with the young person and an intensive key worker role that extends across the school, family and individual domains of the young person's life. This pilot will continue into 2020 and be reviewed regarding its impact.

# **Bringing Hope**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2019**

#### **Achievements and performance *(continued)***

##### **Reviewing Our Programmes and Approaches**

During this reporting period, we have commenced reviewing how we deliver our Damascus Road Prison and Community Development Programmes and are in the process of talking to some of the men who had participated in the programme, regarding their involvement in future delivery.

Over the past year, we have made every effort as a staff team to implement approaches, models and methods that were culturally competent (ability to interpret and apply appropriate interventions to various challenges, environmental, cultural and risk factors). In so doing, we have continued to see positive relationships of trust, confidence and respect emerge with the men and the families we work with.

The next section highlights some success and challenges for the organisation during the reporting year.

##### **Successes and Challenges**

Our continued contributions to addressing issues associated with potential conflict and violence in local neighbourhoods and key prisons have been noted by both community and statutory partners. Importantly, Bringing Hope, along with commission partners have continued to champion 'community-led', 'city-community' partnerships that seeks to effectively respond to gang and non-gang related violence in Birmingham. A community-involved approach is intended to actively include credible community groups/organisations like Bringing Hope to engage with key issues of concern in local communities.

Bringing Hope's Damascus Road Prison and Community 'Second Chance' programme, advocates strongly, for those we work with, to critically reflect on how negative attitudes, thinking and behaviours could be changed or influenced. Finally, we believe it has been a success, having 35 men and several family members positively engaging with Bringing Hope.

At times we have found it challenging to address some of the presenting issues of some of the men and their families, who may be still active, as perpetrators of violence. We have also found it difficult at times to support families who are victims of serious violence, where a life has been lost. As mentioned in our previous report, some of the families we deal with have been labelled "problematic", "hard to access" "hard core" who lack trust in authority figures or organisations, which have meant we have had to make greater efforts to forge trusting relationships. In so doing, Bringing Hope has ensured that our approaches create a capacity that, our service users (prison and community) feel safe, where they could both be challenged and empowered towards desistance (termination of criminality).

We recognise that, for this project to be sustained beyond the lifetime of funding from Lloyds Bank Foundation and the Big Lottery, it is necessary to consider our sustainability strategies. Consequently, we are working with statutory services to identify how our work will fit into the long-term focus of their funding strategies and the opportunities that will give us to tender for contracts at the appropriate time.

**Bringing Hope**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 March 2019**

**Financial review**

**Unrestricted/General Funds**

The charity's gross income on general funds for the year was £4,522 (2018: £18,798), which included £2 (2018: £3) of bank interest. The main sources of income were general donations £3,520 and a fee of £1,000 for work done. Expenses totalled £3,619 (2018: £19,143). The net result for the year was a surplus of £903 (2018: deficit of £345). Reserves brought forward at the start of the year were £4,624 leaving a balance carried forward at 31 March 2019 of £5,527.

**Restricted funds**

In prior years the charity treated all grants as unrestricted as they were actually for what the trustees consider core activities. For the current year and the immediately previous year, in accordance with conditions of grants received, particular grants have been shown as restricted in purpose although they continue to be for the core objectives and activities of the charity.

During the year grants were received from the Big Lottery, £112,309 (2018: £105,505) and the Lloyds Bank Foundation for England and Wales, £33,500 (2018: £33,500). The latter grant was expended in full and there is a balance remaining on the Big Lottery grant of £27,212.

The grant of £3,000 received in 2016 from CCPAS (The Churches' Child Protection Advisory Service) to assist with safeguarding matters was spent during the year.

**Plans for future periods**

**Conclusion and Plans for Future Periods**

We again reiterate that, the demand for our services have increased over the past two years and the trustees acknowledge that the present staff team are not able to meet all the demands. However, efforts are being made to raise funds to increase staffing.

The above representation of our work over the past year was made possible with the financial support from Big Lottery and Lloyds Bank Foundation. We look forward to ongoing support and discussions with them and other potential funders, as we continue to develop innovative ways and approaches in our work with the families we continue to engage. Evidence still supports the need for our services, with those individuals, families and communities ravaged by the issues associated with criminality violence

This report offers some key insights into the work of the Bringing Hope Charity over the past year.

**Structure, governance and management**

The Charity is a company limited by guarantee. Day to day control is exercised by the Reverend Robin Thompson and Reverend Doctor Carver Anderson along with Iasha Spencer, the Operations Development Manager, representing the executive team. The two part-time Family Support Workers, Akil Hazel and Melissa Williams that joined the team in January 2018 have been involved in work associated with the aims and objectives of the organisation. This team of five, are therefore responsible for the strategic and operational functions of the charity, using weekly team meetings to plan and address issues.



# Bringing Hope

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

#### Structure, governance and management *(continued)*

The Board of Trustees is responsible for the strategic direction and governance of the charity. There is a total of five members during this reporting period. Importantly, the Chair and Vice-chair maintained regular contact with the executive team during the reporting year. During the year, trustees met as a full Board on four occasions with four sub group meetings between the executive directors, chair and vice-chair. Furthermore, there were several informal meetings during the year between individual members, on specific issues pertaining to organisational aims and objectives.

During the year, the Board actively reviewed and updated governance policies, ensuring that employees, volunteers and clients were responded to, within a 'good practice' framework. The Board therefore continues to ensure that assessment and reviews of policies, financial strategies, HR and staffing issues are regularly addressed. Furthermore, they have ensured that several trustees have lead responsibility, ensuring that assessments and reviews are undertaken.

#### Reference and administrative details

<b>Registered charity name</b>	Bringing Hope
<b>Charity registration number</b>	1122288
<b>Company registration number</b>	6271245
<b>Principal office and registered office</b>	Cornerstone House Ethel Street Birmingham B2 4BG

#### The trustees

M Thomas  
H Bentley  
G Alalade  
D Storrod  
S Bateman

**Accountants** David Seeley FCA

Accuo Accounting Limited  
Chartered Accountants  
Alvechurch  
Birmingham  
B48 7JX

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

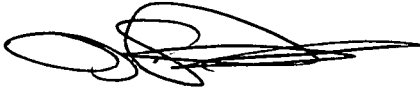
# Bringing Hope

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

The trustees' annual report was approved on 16 December 2019 and signed on behalf of the board of trustees by:



~~XXXXXXXXXX~~ DENNIS STORROD  
~~XXXXXXXXXX~~ Trustees

# **Bringing Hope**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Bringing Hope**

**Year ended 31 March 2019**

I report to the trustees on my examination of the financial statements of Bringing Hope ('the charity') for the year ended 31 March 2019.

#### **Responsibilities and basis of report**

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. 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.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

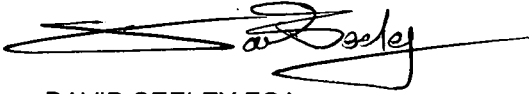
# Bringing Hope

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Bringing Hope *(continued)*

**Year ended 31 March 2019**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



DAVID SEELEY FCA

Accuo Accounting Limited  
Chartered Accountants  
Alvechurch  
Birmingham  
B48 7JX

1 December 2019

**Bringing Hope**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**31 March 2019**

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	3,520	145,809	<b>149,329</b>	140,200
Other trading activities	6	1,000	—	<b>1,000</b>	17,300
Investment income	7	2	—	<b>2</b>	3
Other income	8	—	—	<b>—</b>	300
<b>Total income</b>		<u>4,522</u>	<u>145,809</u>	<u><b>150,331</b></u>	<u>157,803</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	2,009	6,300	<b>8,309</b>	30,220
Expenditure on charitable activities	10,11	1,610	118,164	<b>119,774</b>	125,061
<b>Total expenditure</b>		<u>3,619</u>	<u>124,464</u>	<u><b>128,083</b></u>	<u>155,281</u>
<b>Net income and net movement in funds</b>		<u>903</u>	<u>21,345</u>	<u><b>22,248</b></u>	<u>2,522</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		4,624	5,867	<b>10,491</b>	7,969
<b>Total funds carried forward</b>		<u>5,527</u>	<u>27,212</u>	<u><b>32,739</b></u>	<u>10,491</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 form part of these financial statements.

**Bringing Hope**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2019**

		2019		2018
		£	£	£
<b>Current assets</b>				
Debtors	17	—		7,300
Cash at bank and in hand		40,148		19,646
		<u>40,148</u>		<u>26,946</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>7,409</u>		16,455
<b>Net current assets</b>			<u>32,739</u>	10,491
<b>Total assets less current liabilities</b>			<u>32,739</u>	10,491
<b>Net assets</b>			<u>32,739</u>	<u>10,491</u>
<b>Funds of the charity</b>				
Restricted funds			27,212	5,867
Unrestricted funds			5,527	4,624
<b>Total charity funds</b>	19		<u>32,739</u>	<u>10,491</u>

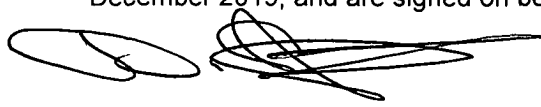

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 December 2019, and are signed on behalf of the board by:

  
 **DENNIS SPURRED**  
 Director/~~Trustee~~ Trustee

The notes on pages 13 to 21 form part of these financial statements.

**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2019**

**1. General information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cornerstone House, Ethel Street, Birmingham, B2 4BG.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

# **Bringing Hope**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2019**

**3. Accounting policies** *(continued)*

**3. Accounting policies**

**Going concern**

**Definition**

The Code of Governance for Charities and IPCs states that

"While all charities should maintain some level of reserves to ensure long-term financial sustainability, the charity should disclose its reserves policy in the annual report."

The term "Reserves" is used to describe that part of a charity's income funds that is freely available for its operating purposes not subject to commitments, planned expenditure and spending limits. Reserves do not include endowment funds, restricted funds and designated funds.

**Policy**

Bringing Hope is currently dependent on approximately £9,000 per month to sustain its activities, excluding grants received for particular restricted purposes, as earned income alone would not allow Bringing Hope to continue operating. This means that if there were to be a gap in funds it is likely that Bringing Hope would have to close down.

To avoid closure if funding difficulties were to occur the Bringing Hope Board of Trustees has agreed to aim to keep a certain level of financial reserves to ensure that main operations can continue for a period of 3 months.

The main concerns of the board are to ensure:

- That staff can continue working, primarily to secure new funding
- That service users are supported to move on to other services

The level of unrestricted reserves at 31 March 2019 was below the target level of £27,000 and the trustees are aware of the need to control costs and generate additional income to build the reserves to the calculated level. As will be seen in the 'Plans for Future Periods' explained in the Trustees' Report the trustees are continuing to explore new and different sources of income. In light of the continuing support of the Big Lottery the Trustees are confident that they will continue to raise the necessary funds to maintain the charity.

The reserves should be built up from the unrestricted (earned) income such as received donations, income generated through workshops and consultancy work to external organisations, management fees and bank interest.

**Monitoring and Review:**

The level of reserves should be calculated and monitored every 6 months by the Operations Support Manager, reviewed yearly at Board meetings and whenever there are significant changes in staff hours or numbers.

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

**Going concern**

At present there are no material uncertainties about the charity's ability to continue.



**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2019**

**3. Accounting policies** *(continued)*

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Significant judgements**

The trustees do not believe there are any judgements (apart from those involving estimations) that have been made in the process of applying the charity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

**Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. However the trustees do not believe there are any assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Fund accounting**

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor/grant maker.

**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2019**

**3. Accounting policies** *(continued)*

**Incoming resources**

**Income**

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**Resources expended**

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. VAT cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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. The charity's policy is not to capitalise any individual items of expenditure costing less than £1,000.
- Items of a capital nature that are purchased out of restricted funds are written off in the year of purchase.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

# Bringing Hope

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 4. Limited by guarantee

The charity is a company limited by guarantee and as such has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
General Donations	3,520	–	3,520
<b>Grants</b>			
Big Lottery Fund	–	112,309	112,309
Lloyds Bank Foundation for England and Wales	–	33,500	33,500
	<u>3,520</u>	<u>145,809</u>	<u>149,329</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
General Donations	1,195	–	1,195
<b>Grants</b>			
Big Lottery Fund	–	105,505	105,505
Lloyds Bank Foundation for England and Wales	–	33,500	33,500
	<u>1,195</u>	<u>139,005</u>	<u>140,200</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fees for services	1,000	1,000	7,300	7,300
Reports	–	–	10,000	10,000
	<u>1,000</u>	<u>1,000</u>	<u>17,300</u>	<u>17,300</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>

**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2019**

**8. Other income**

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Other income	—	—	300	300
	<u>—</u>	<u>—</u>	<u>300</u>	<u>300</u>

**9. Costs of raising donations and legacies**

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Salaries	—	6,300	6,300
Employer's NIC	397	—	397
Rent	217	—	217
Insurance	129	—	129
Legal and professional fees	800	—	800
Telephone	250	—	250
Other office costs	216	—	216
	<u>2,009</u>	<u>6,300</u>	<u>8,309</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Salaries	—	6,300	6,300
Employer's NIC	—	404	404
Rent	217	—	217
Insurance	129	—	129
Legal and professional fees	—	22,538	22,538
Telephone	242	—	242
Other office costs	390	—	390
	<u>978</u>	<u>29,242</u>	<u>30,220</u>

**10. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Community Work	—	77,179	77,179
Support costs	1,610	40,985	42,595
	<u>1,610</u>	<u>118,164</u>	<u>119,774</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Community Work	10,523	70,177	80,700
Support costs	7,642	36,719	44,361
	<u>18,165</u>	<u>106,896</u>	<u>125,061</u>

# Bringing Hope

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Community Work	77,179	40,985	118,164	123,456
Governance costs	—	1,610	1,610	1,605
	<u>77,179</u>	<u>42,595</u>	<u>119,774</u>	<u>125,061</u>

#### 12. Analysis of support costs

	Community Work £	Total 2019 £	Total 2018 £
Staff costs	36,666	36,666	36,719
Premises	3,819	3,819	3,561
Communications and IT	500	500	484
General office	—	—	1,992
Governance costs	1,610	1,610	1,605
	<u>42,595</u>	<u>42,595</u>	<u>44,361</u>

#### 13. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	360	360
Other financial services	1,020	1,020
	<u>1,380</u>	<u>1,380</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	99,120	87,833
Social security costs	7,726	5,368
	<u>106,846</u>	<u>93,201</u>

The average head count of employees during the year was 5 (2018: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Administration	1	1
Charitable activities	3	2
	<u>4</u>	<u>3</u>

**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2019**

**14. Staff costs** *(continued)*

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £66,969 (2018: £67,041).

**15. Trustee remuneration and expenses**

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.
- no trustee expenses have been incurred

**16. Transfers between funds**

There were no transfers between funds in either year.

**17. Debtors**

	2019 £	2018 £
Trade debtors	—	7,300

**18. Creditors: amounts falling due within one year**

	2019 £	2018 £
Trade creditors	—	7,346
Social security and other taxes	2,094	3,822
Other creditors	5,315	5,287
	<u>7,409</u>	<u>16,455</u>

**19. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General income funds	4,624	4,522	(3,619)	5,527

**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2019**

**19. Analysis of charitable funds** *(continued)*

**Restricted funds**

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
CCPAS	3,000	–	(3,000)	–
Lloyds Bank Foundation for England and Wales	–	33,500	(33,500)	–
Big Lottery	2,867	112,309	(87,964)	<b>27,212</b>
	<u>5,867</u>	<u>145,809</u>	<u>(124,464)</u>	<u><b>27,212</b></u>

The CCPAS fund was in respect of a specific safeguarding project to be carried out. The monies from Big Lottery and the Lloyds Bank Foundation for England and Wales are for delivering the core activities of the charity.

**20. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Current assets	10,842	29,306	<b>40,148</b>	26,946
Creditors less than 1 year	(5,315)	(2,094)	<b>(7,409)</b>	(16,455)
<b>Net assets</b>	<u>5,527</u>	<u>27,212</u>	<u><b>32,739</b></u>	<u>10,491</u>

**21. Related parties**

In the previous year Reverend C Anderson was paid a sum of £8,000 in respect of a specific project carried out which fell outside his general duties as an employee of the charity. The charity itself was paid for the report. There were no reportable transactions during the current year.