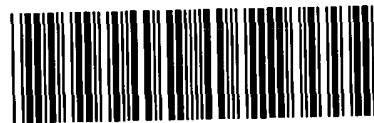


COMPANY REGISTRATION NUMBER: 6271245
CHARITY REGISTRATION NUMBER: 1122288

Bringing Hope
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

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Bringing Hope
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

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 2021.

Objectives and activities

About Bringing Hope

Like in previous reports, we again reiterate that, Brining Hope is a faith-based Christian charity, winning a hard-earned reputation for delivery; working effectively with individuals and families (in prison and community) categorised: hard to reach, problematic, disenfranchised, criminally active and violent. 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. The organisation has continued to be family-focused, therefore working with other significant people in the lives of those we engage, in order to develop supportive relationships and structures, towards a person's desistance from criminality and rehabilitation (for those released from prison) back into local communities.

The organisation continues 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 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).

Bringing Hope continues to work independently and in partnership with other organisations with similar or complimentary goals, relying on the commitment and effectiveness of our employees to ensure that our business is a success. Consequently, supervision and progress review with staff are important, as the organisation seeks to achieve its goals linked to the Charity's aims and objectives.

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2021

Objectives and activities *(continued)*

Activities, Interventions and Outcomes

This report falls within a month or so of the commencement of the challenges associated with 'COVID 19 lockdown', when we were unable to visit prisons or homes to engage service users. The very real challenges and impact will be represented in our 2021 report. During the year the organisation has been involved in grant and commission related work, which relates to funding from the Big Lottery Community Fund, Lloyds Bank Foundation and partnership commissioned work (WISE 2 -involving Bringing Hope, Birmingham Education Partnership, Birmingham Children's Trust and Innovative Minds).

Bringing Hope Charity continues to work at addressing the root issues of social exclusion, criminality, youth violence and community tensions relating to gang association. Staff and Trustees recognise the need to be culturally competent as the organisation engages with cases that are complex and can be high risk, whether in prison or community. Consequently, over the reporting year along the input from service users, Bringing Hope has actively participated in leading on some key initiatives regarding gang associated activities, and serious violence within the West Midlands.

The WISE 2 partnership (one-year pilot) commenced 01/03/19, offering an early intervention resource to key schools, that had concerns about identified children and their families associated with negative behaviours, attitudes and activities. The two project workers and Executive Directors from Bringing Hope were involved in working in six schools, offering training to school staff relating to some of the following issues:

- dealing with community safety,
- peer-associated violence, and
- conflict management between school and parents, therefore seeking to minimise the risk of school exclusions and conflict.

According to the feedback from the schools involved in the pilot, there were benefits to the school, child and parents, however, more critical reviews are required should this model be considered for sustainable funding.

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 2021

Achievements and performance

Reach and impact of activities and programmes

Over the reporting year, the organisation has received several endorsements and testimonials from statutory, community and faith sectors relating to the reach and impact of our work. Two examples are represented below, offering insights into the effectiveness of our work:

Although we acknowledge the challenges associated with COVID 19 restrictions, it is important to note the successes relating to staff interventions. These included one-to-one intensive support, family support, resettlement, and rehabilitation activities, enabling service users to develop in areas relating to health and wellbeing, education and employment, money management, improving relationships and reflecting on their attitudinal/behavioural development. In effect, during this reporting year, on our key programmes the following were achieved:

- Damascus Road Community and Prison Development Programme (32 service users; 95% from black and minoritized background 5% White European/other)
- Young Adult, 'Inside Out', Community Empowerment Services (58 service users, 90% from black and minoritized backgrounds 10% White European heritage)
- Covid 19 Community Fund Youth Engagement Programme- (Engaged with 102 students: 60% females 40% males 90% Black Caribbean/ African and South Asian 10% White European and Mixed other)

All the above were in some way categorised: complex, problematic, and difficult to engage. Importantly, staff applied culturally competent approaches to ensure that, respective programmes/activities engaged with service users, sought to achieve the following outcomes:

1. Display of positive attitudinal and behavioural changes
2. Demonstration of improved institutional behaviours (for those in prison and education/school systems)
3. Showing of increased respect and empathy for others
4. Demonstrating motivation to address negative thinking, attitudes, and behaviours
5. Willingness to set positive goals for the future
- 6 Taking personal responsibility for actions (positive and negative)
7. Work towards restoring family relationships
8. Willingness to work with Bringing Hope to reintegrate successfully with family and the wider community
9. Willingness to peer- mentor and be a positive role model

Whilst not an exhaustive list, Bringing Hope has had the opportunity to review our impact and reach regarding the above and believe it has provided us with a strong knowledge base of the challenges facing our service users, in particular, those of African and Caribbean heritage.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance *(continued)*

Testimonials

As stated earlier the following testimonials highlights the impact of our services in community and the prison estate:

Testimonial 1

.....
National Probation Service has recently undergone a thematic inspection, conducted by Her Majesty's Inspectorate of Probation (HMIP), into our work with Black, Asian and Minority Ethnic service users, with Birmingham one of the featured locations. This underlined the point that Bringing Hope were one of the very few BAME community organisations with whom we were regularly engaging. While this points to clear deficits in my own organisation's approach to commissioning and forming alliances, it is also testament to Bringing Hope's ability to market itself and its service provision.

There are several aspects that make Bringing Hope stand out. I'm impressed that they can work as part of 'the system' and yet challenge that same system when they perceive the need. This has led to them entering robust dialogue with criminal justice agencies when they have perceived agency actions to be at odds with the best interests of BAME service users, escalating these concerns when necessary. These escalations have resulted in positive change for disadvantaged individuals, which otherwise may not have occurred.

Additionally, I am impressed that Bringing Hope have become adept at balancing the public protection versus rehabilitation dichotomy that runs through Probation Service work with 'high risk of harm' service users. We have seen them act as conduits to reunite prisoners with their families after long periods of estrangement. They have attended Parole Boards where they have provided support to the case for releasing prisoners subject to sentences of Indeterminate Public Protection who have remained in custody long beyond their initial sentence tariff date. They have also been prepared, however, to be specified in the Probation Risk Management Plan in terms of providing interventions which serve to mitigate the risk of serious harm posed by the service user (Neil Appleby, 8/3/21, Head of National Probation Service Birmingham).

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance *(continued)*

Testimonial 2

.. Bringing Hope has proved consistent, both in their high level of presentation, as well as their practical support; this has enabled them to build a solid reputation for integrity and excellence in service. This was highlighted when the charity partnered with us to facilitate a community engagement day. They were able to bring together representatives of influence from faith groups, local government, and higher education institutions to have open respectful dialogue with prisoners of influence from varying backgrounds. The working relationship between Bringing Hope and the prison was further solidified when they were approved (prior to COVID-19) to have a Dcat prisoner receive ROTL (release on temporary license) to volunteer with the organisation. The work of Bringing Hope is important in-regards to the de-escalation and management of community tension, as well as the development of opportunities for progress and support of those that have been involved in and/or affected by gang-related crime. They continue to support the reintegration of our residents into society as contributors and empower families to be rebuilt and communities to be transformed (Reverend Linford Davis, 20/03/21-Free Church Chaplain, Custodial & Detention Services G4S Central Government Services).

Although we see the above testimonials as positive and affirming, it is important to acknowledge that we have acted as 'critical friends' to public service agencies whose policies and practices have an impact on our service users.

During this reporting year, we have maintained our family-focused approach to engagement, consequently, our work will explore ways of involving family members and significant people in the lives of service users. Importantly, as stated in previous reports, Bringing Hope continues to be governed by a Christian ethos, upholding principles of justice, integrity and anti-oppressive practice, enabling us to understand spiritual, moral and ethical concerns as well as other needs. Consequently, whether 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 have continued to monitor our programmes, ensuring we obtain service user feedback both in prison and community.

Challenges and concerns

Importantly, Bringing Hope does not underestimate the challenges associated with living a crime free life for the men we work with, consequently staff will continue to ensure that approaches are culturally competent (ability to interpret and apply appropriate interventions to various challenges, environmental, cultural and risk factors). In line with the above testimonials, we have continued to have the trust and confidence of the families and partners we work with. At the same time, an aspect of our through-the-gate support for the Damascus Programme was impacted by COVID- 19 restrictions. This would have included having peer- led workshops and group work forums. This we anticipate will resume as restrictions are lifted.

Without doubt, the impact of the pandemic has been a major challenge for those service users in prison because of the lack of face- to -face contacts from family or any of the Bringing Hope staff. However, we continue to assess and provide intermediary support between the men and their families, and we continue to ensure we support both parties maintain or re-establishing their family connections.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance *(continued)*

Partnerships and Networking Activities

Over the reporting period, through our strategic partnerships, we have continued to influence thinking and associated community-involved and informed responses to crime and violence. Consequently, we have had the opportunity to establish a well-defined network of referral agents and partners who will continue to maintain links. They include:

Strategic engagement

- Public Health Directorate
- All Parliamentary Group on Knife Crime
- West Midlands Violence Reduction Unit
- West Midlands Violence Prevention Alliance
- Birmingham City Health and Well-being Board
- Home Office
- West Midlands Police and Crime Commissioner

During this funding period BH, have also worked in partnership with a range of partners. This includes organisation in the Statutory, Third and Community sectors.

Delivery partnerships

- Commission Gangs and Violence
- West Midlands Police
- Multi- Agency Gang Unit
- National Probation Service
- Red Thread Charity
- Community Organisation & Self-Referrals
- West Midlands Violence Reduction Unit
- Birmingham Children Trust
- Youth Offending Service
- HMP Sudbury
- HMP Oakwood
- Children Society

We acknowledge that the partnerships we have are dynamic entities that change over time in relation to our organisational form, features and the social processes underpinning them.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance *(continued)*

Our Contribution to a Sustainable Environment

As an organisation we continually strive towards becoming environmentally sustainable in our operational delivery and approach. This has been undertaken with support from the University of Birmingham where Rev Robin Thompson have been involved on a course, offering a series of recommendations for our current office premises, towards lowering our environmental impact. Importantly, through our Environmental Sustainability Policy, we can monitor our progress in strategic and operational meetings. We have targets to focus on particular areas of the environment that we know as an organisation that we can measure our impact, these include:

Active Travel - we promote sustainable transport for people travelling to and from their activities. Our desire is that this may also lead to people changing their habits for other journeys.

Waste and Recycling - We know and use food as a way of engaging the cohorts that we work with. We find that the introduction of refreshments helps to break down initial barriers, it is a great way to bring people together. We mitigate against food waste adversely impacting the environment through our events and activities by where possible, sourcing local food stuffs, and being conscious of the amount of packaging around the food that we purchase.

Sustainable Procurement - We ensure that the way our organisation uses its funds has as positive an impact as possible on society and the environment by asking for evidence of how they contribute to the sustainment of the environment, ie how they implement their environmental policy.

Conclusion and moving forward

In reiterating our position regarding our vision, purpose, impact and sustainability strategies, we acknowledge that, like many we have had a challenging 18 months as we navigated through the difficulties associated to the COVID-19 pandemic. Having said that, we have been fortunate not to have furloughed any staff, however, we had to ensure that our approaches and interventions were safe and effective, taking account of government regulations and guidelines.

Our Trustees and Executive team remain diligent as we reflect on Bringing Hope's sixteen-year track record for effective service delivery/interventions, with us receiving funding from some of the key funding trusts and charities over this period. Furthermore, we believe we are at a defining growth period that support grant making trusts, investments and commissioned work could positively enhance the valuable work of the organisation. We have confidence that our current premises will allow us to be more creative in offering relevant services and approaches for those we engage and work with. Furthermore it will be a venue that partnership meetings with statutory, voluntary, faith and community sector personnel can be facilitated. Importantly, we believe this Hub/space has the potential to be an income generation space, offering training, seminars, conferences, commissioned project activities and partnering with business, statutory and voluntary sector organisations regarding joint delivery of key projects.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance *(continued)*

As we continue to settle into our new venue, the Board of Trustees along with the Executive Team have developed a more robust approach towards income generation and sustainability. This includes the following:

- Targeted and strategic conversations regarding commissioned services with: West Midlands Violence Reduction Unit, HS2, Ministry of Justice via probation service contracts (we are presently completing the dynamic framework for larger commissioned work within the criminal justice system) and Birmingham Children's Trust.
- Conversations to be had with West Midlands Resettlement Prisons regarding our services.
- Seeking business investments and in-kind support regarding marketing of our services and the Hub.
- Ensuring that our weekly executive meetings monitor fund raising activities/initiatives.
- Ensuring that business and fund-raising strategy engages with all sectors involved in the support of individuals, families and communities impacted by crime and serious violence. In effect, creating a business and investment partnerships that supports the positive development of offenders and ex-offenders.
- Establishing a research institute that partners with academic institutions regarding community-involved interventions - This will profile the work of Bringing Hope and attract research grants.
- Developing a gift aid strategy to support our work.
- Ensuring we recruit a trustee with fundraising experience who can build a portfolio for the organisation in partnership with the executive team.

Whilst not an exhaustive list, we have confidence that should the above be a consistent framework for the organisation, we will achieve our goal to be a sustainable organisation.

Finally, we again acknowledge that the last few years have been a testing time for small to medium charities and the voluntary sector, with declining resources, increased demand, and reduced donations. Having said that we remain optimistic as we continue to engage those impacted by crime and violence in prisons and local communities.

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2021

Financial review

Unrestricted/General Funds

The charity's gross income on general funds for the year was £4,210 (2020 £4,456), which included £27 (2020: £91) of bank interest. The main sources of income were general donations £2,653. Expenses totalled £2,129 (before transfers) (2020: £17,784). The net result for the year was a surplus of £2,081 (2020: surplus of £10,518). Reserves brought forward at the start of the year were £16,045 leaving a balance carried forward at 31 March 2021 of £18,126.

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 following:

- The Big Lottery, £117,695 (2020: £106,182)
- The Lloyds Bank Foundation for England and Wales, £23,500 (2020: £23,650)
- Probation Service £9,600
- Covid Support £65,434
- West Midlands PCC-Inside Out £83,625 (2020 £50,000)

Summaries of income, expenditure and balances remaining at 31 March 2021 are shown in the notes to the accounts.

Structure, governance and management

This report confirms that the strategies and activities of the Bringing Hope Charity has been actively supervised and monitored by the Board of Trustees who have supported the executive and staff teams (2 Executive Directors and the Operational Development Manager with 5 other staff members) to fulfil the aims and mission of the organisation. During this reporting period there were five trustees responsible for the governance of the organisation, ensuring that grant contracts, commissioned work, partnerships and staffing issues are monitored. During part of the year, the Board of trustees was chaired by the vice- chair, given that the chair was on sabbatical, aiming to return mid-2021. Importantly, the Board met on four occasions with up to five subgroup meetings between the executive directors, treasure and vice-chair, regarding fundraising, finance, staffing, partnerships office transfer issues (moving from Cornerstone House, 5 Ethel Street, City Centre location to our current location, 88 88 Soho Road, Handsworth, Birmingham B21 9DP. The current Trustees acknowledge the need to recruit further Board members with the following skills: law, sales\ marketing and education.

Trustees and the Executive Team have continued to ensure that all partnerships, activities, and interventions are compliant with the Charity Commission's general guidance on public benefit that was initially reflected in the aims and objectives of the Bringing Hope Charity.

The Trustees and Executive have continued to ensure that all partnerships, activities and interventions are compliant with the Charity Commission's general guidance on public benefit that was initially reflected in the aims and objectives of Bringing Hope.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2021

Reference and administrative details

Registered charity name	Bringing Hope
Charity registration number	1122288
Company registration number	6271245
Principal office and registered office	88 Soho Road Handsworth Birmingham B21 9DP

The trustees

M Thomas	
H Bentley	Resigned 20 September 2021
G Alalade	
D Storrod	
S Bateman	

Accountants	David Seeley FCA Accuo Accounting Limited Chartered Accountants Alvechurch Birmingham B48 7JX
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Small company provisions

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

The trustees' annual report was approved on 20 December 2021 and signed on behalf of the board of trustees by:



S BATEMAN
Director/Trustee

Bringing Hope
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Bringing Hope
Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Bringing Hope ('the charity') for the year ended 31 March 2021.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 2021

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

20 December 2021

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

31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,683	299,854	302,537	236,405
Charitable activities	6	1,500	–	1,500	3,000
Investment income	7	27	–	27	91
Total income		<u>4,210</u>	<u>299,854</u>	<u>304,064</u>	<u>239,496</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	216	–	216	2,016
Expenditure on charitable activities	9,10	1,913	300,344	302,257	200,211
Total expenditure		<u>2,129</u>	<u>300,344</u>	<u>302,473</u>	<u>202,227</u>
Net income and net movement in funds		<u>2,081</u>	<u>(490)</u>	<u>1,591</u>	<u>37,269</u>
Reconciliation of funds					
Total funds brought forward		16,045	53,963	70,008	32,739
Total funds carried forward		<u>18,126</u>	<u>53,473</u>	<u>71,599</u>	<u>70,008</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 15 to 23 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Statement of Financial Position

31 March 2021

		2021		2020
		£	£	£
Current assets				
Cash at bank and in hand		83,301		79,877
Creditors: amounts falling due within one year	16	11,702		9,869
Net current assets			71,599	70,008
Total assets less current liabilities			71,599	70,008
Net assets			71,599	70,008
 Funds of the charity				
Restricted funds			53,473	53,963
Unrestricted funds			18,126	16,045
Total charity funds	17		71,599	70,008

For the year ending 31 March 2021 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 20 December 2021, and are signed on behalf of the board by:



S BATEMAN
 Director/Trustee

The notes on pages 15 to 23 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

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 88 Soho Road, Handsworth, Birmingham, B21 9DP.

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 2021

3. Accounting policies *(continued)*

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 2021 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 2021

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/grantmaker.

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

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 2021

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 2021 £
Donations			
General Donations	2,683	–	2,683
Grants			
Big Lottery Fund	–	117,695	117,695
Lloyds Bank Foundation for England and Wales	–	23,500	23,500
West Midlands Police Commissioner-Community Engagement	–	–	–
Troubled Families	–	–	–
WMPCC Inside Out	–	83,625	83,625
Probation service	–	9,600	9,600
Big Lottery-Covid 19 Support	–	65,434	65,434
	<u>2,683</u>	<u>299,854</u>	<u>302,537</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General Donations	1,365	–	1,365
Grants			
Big Lottery Fund	–	106,182	106,182
Lloyds Bank Foundation for England and Wales	–	23,650	23,650
West Midlands Police Commissioner-Community Engagement	–	17,250	17,250
Troubled Families	–	37,958	37,958
WMPCC Inside Out	–	50,000	50,000
Probation service	–	–	–
Big Lottery-Covid 19 Support	–	–	–
	<u>1,365</u>	<u>235,040</u>	<u>236,405</u>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	1,500	1,500	—	—
NIC rebate	—	—	3,000	3,000
	<u>1,500</u>	<u>1,500</u>	<u>3,000</u>	<u>3,000</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	27	27	91	91
	<u>27</u>	<u>27</u>	<u>91</u>	<u>91</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Legal and professional fees	—	—	1,800	1,800
Other office costs	216	216	216	216
	<u>216</u>	<u>216</u>	<u>2,016</u>	<u>2,016</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Community Work	84	300,344	300,428
Support costs	1,829	—	1,829
	<u>1,913</u>	<u>300,344</u>	<u>302,257</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Community Work	14,190	151,501	165,691
Support costs	1,578	32,942	34,520
	<u>15,768</u>	<u>184,443</u>	<u>200,211</u>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Community Work	300,428	–	300,428	198,633
Governance costs	–	1,829	1,829	1,578
	<u>300,428</u>	<u>1,829</u>	<u>302,257</u>	<u>200,211</u>

11. Analysis of support costs

	Community Work £	Total 2021 £	Total 2020 £
Staff costs	–	–	29,285
Premises	–	–	3,657
Governance costs	1,829	1,829	1,578
	<u>1,829</u>	<u>1,829</u>	<u>34,520</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	360
Other financial services	2,040	1,020
	<u>2,540</u>	<u>1,380</u>

13. Staff costs

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

	2021 £	2020 £
Wages and salaries	134,577	125,919
Social security costs	11,665	11,772
	<u>146,242</u>	<u>137,691</u>

The average head count of employees during the year was 6 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Administration	1	1
Charitable activities	5	4
	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Staff costs *(continued)*

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 £84,064 (2020:£70,396).

14. 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

15. Transfers between funds

There were no transfers between funds in either year.

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxes	4,851	3,017
Other creditors	6,851	6,852
	<u>11,702</u>	<u>9,869</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General income funds	<u>16,045</u>	<u>4,210</u>	<u>(2,129)</u>	<u>18,126</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Lloyds Bank Foundation for England and Wales	7,803	23,500	(23,500)	7,803
Big Lottery	27,212	117,695	(117,540)	27,367
WMPCC-Inside Out	18,948	83,625	(102,573)	—
Big Lottery-Covid 19 Support	—	65,434	(56,731)	8,703
Probation Service	—	9,600	—	9,600
	<u>53,963</u>	<u>299,854</u>	<u>(300,344)</u>	<u>53,473</u>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds *(continued)*

The CCPAS fund is 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.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Current assets	29,828	53,473	83,301	79,877
Creditors less than 1 year	(11,702)	—	(11,702)	(9,869)
Net assets	<u>18,126</u>	<u>53,473</u>	<u>71,599</u>	<u>70,008</u>