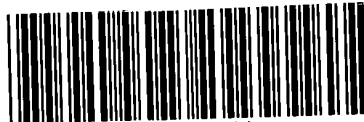


COMPANY REGISTRATION NUMBER: 6271245  
CHARITY REGISTRATION NUMBER: 1122288

**Bringing Hope**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2017**

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**Bringing Hope**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2017**

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**Bringing Hope**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2017**

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 2017.

**Objectives and activities**

**About Bringing Hope**

Bringing Hope is a Christian charity, based in Birmingham, whose focus is the personal transformation of disenfranchised and disaffected individuals/families who are involved or may be involved in behaviours, activities and attitudes that are threatening to themselves and the communities in which they live. By using a spiritual and value based paradigm, Bringing Hope seeks to challenge, influence, empower and support individuals and families towards positive transformation and change

Our approaches are 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 community, understanding that the two are interconnected. Our methods involve working with individuals on a one-to-one as well as in groups. Bringing Hope continues to develop fresh and creative approaches in 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 with similar or complimentary goals. In this way we share expertise, reduce duplication and build up community. This has included working with the Home Office, the police, the prison service and other bodies that 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 2017**

#### **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 2017**

#### **Achievements and performance**

Last year's Annual Report highlighted the need for Bringing Hope to secure further funding to continue its work, in fulfilling its purpose, aims and objectives. This continues to be a key focus for the organisation. With the ongoing financial challenges facing community and voluntary sector organisations, Trustees, along with the management team continue to apply to key funders who would potentially support the work of Bringing Hope. Over the past year we have made contact with the following funders: Henry Smith Trust, Tudor Trust, Monument Trust, Lloyds Bank Foundation, Laing Family Trust, Triangle Trust and The Big Lottery.

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. Bringing Hope seeks to challenge, influence, empower and support individuals and families towards positive transformation and change, both in prison and community. In order to achieve this, our activities have included:

- Weekly One-to-one pastoral community support for offenders/ex-offenders and their families. This included home visits as well as them meeting Bringing Hope staff at the office venue.
- Offering our 12 week Damascus second chance personal development prison and community programme in HMP Birmingham.
- Offering pastoral support/care to men in prison, refereed by some key partners, namely:
  - Director of HMP Birmingham, Senior Officer Kalsi (HMP Birmingham),
  - Mrs. Pauline Miller-Brown (Resettlement Manager, HMP Oakwood), and
  - Ms. Sandra Richards (Senior Probation Officer Multi Agency Gang Unit-National Probation Service).
- Empowerment support for our volunteers and the 'Sisters of Hope' group, also the 'Silent Screams' young men's support forum/programme. This may include group work sessions and training/seminar presentations.
- Partnership working with faith, community, voluntary and statutory groups involved with our service users relating to resettlement, re-entry and desistance issues.

As the Bringing Hope team continues to develop more robust ways to assess and evaluate its work with service users the decision to have a critical evaluation of the 12 week Damascus Programme in HMP Birmingham was agreed and subsequently achieved. The evaluation highlighted some of the key difficulties and challenges involved in working with the cohort of men and their families; however, it also acknowledged some successes, with reports from prison and probation suggesting that a number of the men on our programme have represented positive attitude and behavioural changes. The evaluation report undertaken by Dr Geraldine Brown and her team from Coventry University has now been published by the university and is titled: Hear our voices: Exploring how Bringing Hope's Damascus Road Second Chance Prison and Community Programme supports Black men in prison and in community.

The above report was officially launched in October 2017 and will be used as a good practice guide for Bringing Hope and other organisations working with similar client groups.

#### **Meeting Bringing Hope Objectives: 1st April 2016 to 31st March 2017.**

These examples demonstrate how we provide public benefit and met our charitable objectives.

# Bringing Hope

## Company Limited by Guarantee

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

Year ended 31 March 2017

#### Relieving those in need

***Bringing Hope objective: The relief of persons who are in conditions of need, by reason of 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.***

Bringing Hope is based in Birmingham which has a population of 1.1 million people. As shown in the 2011 census Birmingham is a diverse city in terms of age, ethnic background and faith: nearly half of the population (45.7%) are under 30 making Birmingham one of the youngest cities in Europe, 42% of residents from an ethnic minority, 46.1% identify as Christian, 21.8% as Muslim and 19% as having no religion.

Whilst these characteristics of Birmingham are in part, aspects for celebration, the impact of the continued economic challenges has led to the closure of services and a reduction in funding for grassroots youth and community groups, supporting individuals and families, involved or at risk of involvement with activities and behaviours associated with violence and criminality.

This report is being written during a period when Birmingham is categorised as the 'gun capital' of the UK and is experiencing a wave of serious knife and gun related incidents, resulting in numerous fatalities over the past year. This spike in serious violence threatens the stability of families and communities in the city, and potentially increases the sense of fear in neighbourhoods where people directly affected, seek ways to protect themselves. It is within this context that Bringing hope has been one of the lead partners with the West Midlands Police and Crime Commissioner's Commission on Gangs and Violence. The commission has the following aim:

*To coordinate a series of interventions by the community and public sector agencies and offer detailed responses to the actual spike in gun related violence and the community perceptions that run alongside.*

Bringing Hope's involvement on the commission has resulted in a very detailed report that was officially published in October 2017.

In the past year Bringing Hope has actively engaged and worked with upto 45 individuals and families in the community and in prison relating to issues of violence, gang associated activities, family and relationship challenges. These cases have involved work with a number of high profile individuals, both victims and perpetrators, which at times have engendered some very raw and volatile emotions.

**Prison Partnerships:** From April 2016 - April 2017 we have made contacts with several prisons, but have maintained active involvement with HMP Birmingham and HMP Oakwood. Between these two prisons, we are working alongside probation officers and offender managers with 10 high risk prisoners who are at parole hearing stages or involved in resettlement discussions. We have also delivered two Damascus Prison and Community Personal Development Programmes in HMP Birmingham (22 Prisoners) supported by a service level agreement.

# **Bringing Hope**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2017**

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

##### **Provide or assist in the provision of facilities**

***Bringing Hope Objective: To provide or assist in the provision of facilities in the interest of social welfare and education, recreation of other leisure use by individuals who have need of such facilities with the object of improving their conditions of life.***

During the reporting period, Bringing Hope used its office space to facilitate training and development activities for some of the men released from prison. We are presently seeking an alternative venue to establish our 'Hub of Hope' that would consider the holistic development of the individuals and families we engage.

##### **Provide training, education and pastoral care**

***Bringing Hope objective: Providing training, education and pastoral care to those at risk in relation to the misuse of drugs, alcohol, guns and knives.***

As highlighted earlier, during April 2016 - March 2017 two Damascus development programmes have been delivered. We are presently in discussions with the Director of HMP Birmingham regarding further programmes. Alongside the prison programme, we are developing a bespoke resettlement programme for those men that were involved in the prison programme and are now back in the community.

##### **Advance community development**

***Bringing Hope objective: The advancement of community development, community safety, social cohesion and capacity building, including by promoting acceptance of diversity of race, culture, age, ability and other characteristics.***

Bringing Hope continues to foster meaningful relationships with individuals and groups within the faith, voluntary, statutory and community sectors. Bringing Hope continues to believe that the issues relating to community safety, rehabilitation and resettlement should not be seen as the responsibility for any one sector or organisation. Consequently, Bringing Hope sees the following as important for future partnerships:

**1. To create** and sustain partnerships that are family focused and view the needs of offenders, ex-offenders from an intersectional perspective, which for example, will mean, strategically considering the needs of each service user, to incorporate the following: political context, faith, ethics, race, gender, class and community factors. It is increasingly clear from research that these factors are important in understanding some of the causes why individuals may become involved in criminality or be associated with gangs and violence.

**2. To locate** our continued work and interventions within evidence- based context, which would use data and information gained empirically and from experience to assess and review our practice, towards ensuring effectiveness in our work with offenders and ex-offenders.

**3. To develop** effective inter-agency partnerships that has community-led and faith based organisations involved in developing fresh strategies, towards improving the lives and communities most impacted by gangs, guns, knives and serious violence. Bringing Hope acknowledges that the need for a community centred evidence based response or approach is key to greater understanding regarding our work with individuals categorised as 'hard to reach', problematic and criminally associated.

# **Bringing Hope**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2017**

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

##### **Engage with Christian groups**

***Charity objective: Engaging with Christian groups in order to promote prayer and missionary activities in line with Bringing Hope's focus.***

Along with other key partners, Bringing Hope see churches as a potential resource for supporting its mission and vision to engage offenders and ex-offenders. Having done a number of road show visits to a number of churches, Bringing Hope continues to follow up key relationships, towards developing meaningful partnerships in working with offenders/ex-offenders in prison and community

##### **Advance the Christian faith**

As highlighted in our literature, Bringing Hope's activities and desire to see people's lives transformed for the better is rooted in the expressions of our faith. We see all that we do as the working-out of our Christian faith, particularly as it is expressed in the words of Luke 4 v18. "The Spirit of the Lord is upon me, because he has anointed me to preach the gospel to the poor; he has sent me to heal the broken-hearted, to preach deliverance to the captives, and recovering of sight to the blind, to set at liberty them that are bruised."

Through this hope, we are promoting the moral and ethical framework that our faith embraces to benefit all in society, whatever their religious beliefs.

#### **Financial review**

##### **Unrestricted/General Funds**

The charity's gross income on general funds for the year was £93,893 (2016: £60,736), which included £22 of bank interest. The main sources of income were general donations £2,921, grants £89,000 and fees for work carried out £1,950). Expenses totalled £105,630 (2016: £85,812). The net result for the year was a deficit of £11,737. Reserves brought forward at the start of the year were £16,706 leaving a balance carried forward at 31 March 2017 of £4,969.

##### **Restricted funds**

In previous years the charity has treated as restricted many grants that were actually for what the trustees consider core activities for the current year all income has therefore been treated as general in its purposes.

During the year the restricted funds brought forward in relation to the Operation Manager's salary and Silent Screams was spent leaving no funds to be carried forward. However a grant of £3,000 received in the previous year from CCPAS (The Churches' Child Protection Advisory Service) to assist with safeguarding matters was not spent and this money is carried forward to 2018.



# **Bringing Hope**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2017**

#### **Plans for future periods**

#### **Conclusion and Plans for Future Periods**

Bringing Hope Trustees continue to manage its strategic vision through the 4 subgroups (HR and Pastoral Care, Marketing and Communication, Monitoring and Evaluation, Fund Raising and Business/Finance), established in 2014. The following priorities remain crucial for the board and staff of Bringing Hope:

- A wider promotion of our Damascus Road programme through service level agreements within East and West Midlands prisons.
- Creating events/programmes that people/professionals from the Criminal Justice Sector would buy into, to form part of our income generation stream.
- Creation of a business incubation hub/model, that will encourage, support and micro-manage new business ideas from those individuals we work with. Importantly, many of our clients come out of prison with great business ideas and passion. We therefore seek to create this business incubation model that would see investment and support for ex-offenders through business start-ups where an agreed share of their income or profit made would come to Bringing Hope for a sustained period.
- Income generation to be considered, for example using our 'Inside Out' Documentary, also by putting community events and concerts on, to raise funds.
- Engaging with businesses and companies who have an interest in the work of Bringing Hope through their corporate and social responsibility agenda.

The above are issues that trustees and management team will continue to review and monitor during the next reporting 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.

The Board of Trustees is responsible for the strategic direction and governance of the charity. There were a total of six members during the reporting period until the resignation of Jo Ind resulting in five members as of the end of March 2017. Importantly, there is a recruitment process for appointing new trustees before the next report. However, the present trustees represent a variety of backgrounds and skills that remain relevant to the work of the charity. During the year the trustees met as a full Board on four occasions with three sub group meetings of the executive directors, chair and vice-chair. Furthermore, there were a number of informal meetings during the year between individual members on specific issues - in particular, regarding funding and governance issues.

During the year the Board have continued to actively review governance policies, ensuring that employees, volunteers and clients are responded to within a 'good practice' framework. The Board therefore continues to ensure that responsibilities for assessing policies, financial strategies, HR and staffing issues are allocated to several trustees, who will lead on these aspects of work.

# Bringing Hope

## Company Limited by Guarantee

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

**Year ended 31 March 2017**

#### 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

G Alalade	Chair
D Storrod	Vice Chair
S Bateman	Treasurer
H Bentley	
M Thomas	
J Ind	(Retired 14 October 2016)

<b>Independent Examiner</b>	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.

The trustees' annual report was approved on 18 December 2017 and signed on behalf of the board of trustees by:



D STORROD  
Vice Chair of Trustees

**Bringing Hope**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustees of Bringing Hope (the**  
**Company)**  
**Year ended 31 March 2017**

I report to the trustees on my examination of the accounts for the year ended 31 March 2017,

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 2145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**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 Company as required under section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 386 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 accounts 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 2017**

I have no concerns and have come across no 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.

A handwritten signature in black ink, appearing to read 'David Seeley', with a long horizontal flourish extending to the right.

DAVID SEELEY FCA

Accuo Accounting Limited  
Chartered Accountants  
Alvechurch  
Birmingham  
B48 7JX

18 December 2017

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

**31 March 2017**

		2017	2016
		Unrestricted funds	Restricted funds
	Note	£	£
		£	£
<b>Income and endowments</b>			
Donations and legacies	5	91,921	—
Other trading activities	6	1,950	—
Investment income	7	22	—
<b>Total income</b>		93,893	—
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	8	24,979	—
Expenditure on charitable activities	9,10	80,651	7,519
<b>Total expenditure</b>		105,630	7,519
<b>Net expenditure and net movement in funds</b>		(11,737)	(7,519)
<b>Reconciliation of funds</b>			
Total funds brought forward		16,706	10,519
<b>Total funds carried forward</b>		4,969	3,000

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 2017**

		2017		2016
		£	£	£
<b>Current assets</b>				
Cash at bank and in hand		15,479		28,545
<b>Creditors: amounts falling due within one year</b>	16	<u>7,510</u>		<u>1,320</u>
<b>Net current assets</b>			<b>7,969</b>	<b>27,225</b>
<b>Total assets less current liabilities</b>			<b>7,969</b>	<b>27,225</b>
<b>Net assets</b>			<b><u>7,969</u></b>	<b><u>27,225</u></b>
 <b>Funds of the charity</b>				
Restricted funds			<b>3,000</b>	10,519
Unrestricted funds			<b>4,969</b>	16,706
<b>Total charity funds</b>	<b>17</b>		<b><u>7,969</u></b>	<b><u>27,225</u></b>

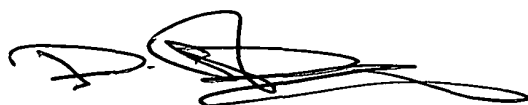
For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees 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 18 December 2017, and are signed on behalf of the board by:



D STORROD  
 Director/Vice Chair of Trustees

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 2017**

**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 2017**

#### **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 2017 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. Since the balance sheet date new grants and consultancy commissions have been received and 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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.



**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

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

**Basis of preparation** *(continued)*

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

**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 subjected to restrictions on their expenditure imposed by the donor.

**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

**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. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. 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.
- 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.

**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.

# Bringing Hope

## Company Limited by Guarantee

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

Year ended 31 March 2017

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
General Donations	2,921	—	<b>2,921</b>
<b>Grants</b>			
Grants from other charities	75,000	—	<b>75,000</b>
Grants from public bodies	6,000	—	<b>6,000</b>
Other grants	8,000	—	<b>8,000</b>
	<u>91,921</u>	<u>—</u>	<u><b>91,921</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
General Donations	8,369	—	<b>8,369</b>
<b>Grants</b>			
Grants from other charities	48,000	54,955	<b>102,955</b>
Grants from public bodies	—	—	<b>—</b>
Other grants	—	—	<b>—</b>
	<u>56,369</u>	<u>54,955</u>	<u><b>111,324</b></u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Other activities for generating funds - fees for services	<u>1,950</u>	<u><b>1,950</b></u>	<u>4,100</u>	<u><b>4,100</b></u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	<u>22</u>	<u><b>22</b></u>	<u>267</u>	<u><b>267</b></u>

**Bringing Hope**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

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

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Salaries	21,000	<b>21,000</b>	21,000	21,000
Employer's NIC	1,152	<b>1,152</b>	2,152	2,152
Rent	497	<b>497</b>	599	599
Insurance	436	<b>436</b>	301	301
Telephone	829	<b>829</b>	623	623
Office costs	235	<b>235</b>	619	619
Publicity and reports	830	<b>830</b>	140	140
	<u>24,979</u>	<u><b>24,979</b></u>	<u>25,434</u>	<u>25,434</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Community Work	33,233	6,220	<b>39,453</b>
Community Support Worker	—	—	—
Support costs	<u>47,418</u>	<u>1,299</u>	<u><b>48,717</b></u>
	<u>80,651</u>	<u>7,519</u>	<u><b>88,170</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2016
	£	£	£
Community Work	31,371	10,000	41,371
Community Support Worker	10,677	3,735	14,412
Support costs	<u>18,330</u>	<u>30,701</u>	<u>49,031</u>
	<u>60,378</u>	<u>44,436</u>	<u>104,814</u>

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

	Activities undertaken directly	Support costs	Total funds 2017	Total fund 2016
	£	£	£	£
Community Work	39,453	47,337	<b>86,790</b>	89,022
Community Support Worker	—	—	—	14,412
Governance costs	<u>—</u>	<u>1,380</u>	<u><b>1,380</b></u>	<u>1,380</u>
	<u>39,453</u>	<u>48,717</u>	<u><b>88,170</b></u>	<u>104,814</u>

**Bringing Hope**  
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**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

**11. Analysis of support costs**

	Support costs Community Work £	<b>Total 2017</b> £	Total 2016 £
Staff costs	43,012	<b>43,012</b>	43,853
Premises	3,261	<b>3,261</b>	1,431
Communications and IT	1,064	<b>1,064</b>	1,484
Governance costs	1,380	<b>1,380</b>	1,380
Travel	—	—	883
	<u>48,717</u>	<u><b>48,717</b></u>	<u>49,031</u>

**12. Independent examination fees**

	<b>2017</b> £	2016 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b>360</b>	360
Other financial services	<b>1,020</b>	1,020
	<u><b>1,380</b></u>	<u>1,380</u>

**13. Staff costs**

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

	<b>2017</b> £	2016 £
Wages and salaries	<b>82,007</b>	82,010
Social security costs	<b>5,309</b>	8,146
	<u><b>87,316</b></u>	<u>90,156</u>

The average head count of employees during the year was 3 (2016: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2017</b> No.	2016 No.
Administration	<b>1</b>	1
Charitable activities	<b>2</b>	2
	<u><b>3</b></u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

**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; or
- two trustees were paid remuneration from employment with the charity in previous years.

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**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

**15. Transfers between funds**

There were no transfers between funds in either year.

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

	2017	2016
	£	£
Social security and other taxes	2,163	–
Other creditors	5,347	1,320
	<u>7,510</u>	<u>1,320</u>

**17. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2016	Income	Expenditure	At 31 March 2017
	£	£	£	£
General income funds	16,706	93,893	(105,630)	4,969

**Restricted funds**

	At 1 April 2016	Income	Expenditure	At 31 March 2017
	£	£	£	£
Restricted funds	10,519	–	(7,519)	3,000

A table of restricted funds is given below.

	B/fwd 1 Apr 2016	Income	Expenditure	C/fwd 31 March 2017
	£	£	£	£
Silent Screams	6,220	–	(6,220)	–
Operations Manager	1,299	–	(1,299)	–
Safeguarding	3,000	–	–	3,000
	<u>10,519</u>	–	<u>(7,519)</u>	<u>3,000</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2017 £
Current assets	4,969	3,000	7,969

# **Bringing Hope**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2017**

##### **19. Related parties**

Salaries were paid to Reverends R Thompson and C Anderson in the previous year. At the time both were trustees of the charity and the salaries were primarily for delivering charitable activities for the charity. These payments were authorised within the charity's governing document. Both resigned as Trustees in March 2016.

##### **20. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.