CENTRE OF HOPE

England & Wales · Charity number 1100325

Details

Other names	CENTRE OF HOPE - GLIA, GLIA, GOD'S LOVE IN ACTION
Status	Registered
Legal form	Charitable company
Company number	04891100
Registered	2003-10-27
Register	View on the Charity Commission register

Contact

Address	93 Clifton Road Lossiemouth IV31 6DP
Phone	01343810748
Email	peterbutcher@centreofhope.org.uk
Website	www.glia.org.uk

Activities

Objects: 1. THE RELIEF OF POVERTY, SICKNESS AND DISTRESS 2. THE ADVANCEMENT OF THE CHRISTIAN FAITH 3 THE ADVANCEMENT OF EDUCATION

Activities: Providing food and meals for the poor. Playground for children. Toiletries and showers. Assistance with medication. Spiritual help and guidance.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Romania
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£75,180	£80,105	-	-
2024-03-31	£59,807	£94,793	-	-
2023-03-31	£87,185	£89,421	-	-
2022-03-31	£98,178	£76,018	-	-
2021-03-31	£81,023	£79,746	-	-

Trustees

Name	Role	Appointed
PETER STUART BUTCHER	Chair	2011-05-13
ANITA CLAIRE HILLMAN		2012-06-21
GILL MARTIN		
Graham Ronald Briscoe		2014-01-08
NICHOLAS AVERY HILLMAN trustee		

CENTRE OF HOPE

England & Wales - Charity number 1100325

Accounts

Scottish Charity Number: SC043667
Charity Commission Number: 1100325
Company Number: 4891100 (England and Wales)

Centre of Hope

Report & Financial Statements

For the year ended 31 March 2025

Innes & Partners
Chartered Certified Accountants

Centre of Hope

Contents

Centre of Hope

Report of the Trustees for the year ended 31 March 2025

Report of the Trustees
The Trustees, who are also Directors for the purposes of Company Law, present their report and accounts for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Principal address	**Registered Office**
Doonbrae	7 Hawthorn Avenue
93 Clifton Road	Swanston
Lossiemouth	Cambridge
Morayshire	CB22 3TE
IV31 6DP	

Status of Charity and Governing Document
The charity is a company limited by guarantee (No. 4891100) registered in England and Wales and was incorporated on 8 September 2003. It is governed by the company's Memorandum and Articles of Association. The organisation is registered with OSCR as a Scottish charity (No. SC043667) and with the Charity Commission (No.1100325).

A separate charity called Asociatia Centre of Hope was established in Romania in May 2002. The Principle and members of this charity have a number of Directors in common with the Centre of Hope - GLIA.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities
The objectives of the Centre of Hope are to provide practical help, comfort and spiritual encouragement to the people of Romania. These objectives are achieved through the running of a family support centre, the Centre of Hope in Dorohoi, Romania, where the poor and needy are able to come for diverse assistance as set out in the section "Achievements and performance" below.

In order to continue resourcing the work of the Centre of Hope, an integral part of our activities is to raise awareness in the UK of the conditions of the poor and needy of Dorohoi.

Public benefit statement
The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Trustees and Office Bearers
The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Graham Briscoe (Chair of Trustees)	Anita Hillman
Peter Butcher	Nicholas Hillman
Laura Frost *(stepped down May 2024)*	Gillian Martin

Company Secretary: Lesley Butcher *(stepped down May 2024)*
Member and signatory: Duncan Gilroy

Trustees and Office Bearers (cont'd)
Prospective new Trustees are advised of their responsibilities as trustees and are invited to attend a Board meeting ex officio. If the Board of Trustees and the prospective trustee are in agreement they are appointed to the Board in accordance with the charitable company's Memorandum and Articles of Association.

Achievements and performance
Sadly Lesley Butcher (co-founder with Peter Butcher) passed away in February 2025 after suffering from Dementia.
The activities of the Centre in Romanian continue with our team preparing hot meals as take-aways, enabling people to come and collect at a time suitable to them and we continue to provide monthly food bags, gas bottle refills, and help towards costs of medicine etc. As in past years we were able to provide Christmas gifts for children and the elderly and our usual larger food bags in December. We are very proud of our Team of three still continuing to do this.

The general situation in Dorohoi doesn't improve for those we help because of the continually rising cost of food and fuel, which makes life more difficult especially in these difficult times and rising prices – as elsewhere in the world – has added considerable extra cost to the Centre for providing meals and food bags. Some new families have come to the Centre asking for hot meals and food bags and through the General Fund we have been able to take them into our programme. We continue to help in areas of obvious need and distress. The number of families being supported regularly through specific donations continue and these donations are administered by the Asociatia Centre of Hope in Romania. We have also been able to continue our Education Project, helping particularly with teenagers who live in the villages with transport costs to continue their education in the high school in Dorohoi. We also help some university students and others training as nurses, cookery courses or similar courses. It has been encouraging to hear from several people as to how much the help that we have provided has been beneficial to their lives.

We continue to assess everyone who applies for help and for how long and we continue to work closely with the local Social Services. Centre of Hope is recognised as being part of the social work of the town although retaining its charity status and is not supported by any funding through the Romanian Government or any other charitable body in Romania.

As the situation in Ukraine continues we remain open to receiving any refugees.

The support for the Charity continues and supporters continue to be updated of the activities at the Centre through e-mail and regular newsletters. This year, due to health issues of several of the trustees we have not been able to give as many updates through talks and presentations but are hoping to re-establish these during the coming year.

Peter Butcher resides in Scotland and Centre of Hope – GLIA is registered as a Charity in Scotland as well as England and Wales.

Future plans
We continue to look at ways in which the Charity can develop and increase its activities at the Centre in order to help "break the cycle" of poverty that so many families are in, but always being aware of the aims and key objectives of the Charity.

Report of the Trustees for the year ended 31 March 2025

Financial Review

Principal sources of funding

The principal funding of the charity continues to be through individuals, trusts and churches which have supported the key objectives of the charity as shown in this report and accounts.

After being notified by "Stewardship" that they would be closing the account that we held with them in June 2022, it was decided by the Trustees to transfer the funds to Kingdom Bank.

This now means that we need to withdraw sterling cash in the UK and take it to Romania to use for goods and services that cannot be put through the As. Centre of Hope account. All monies that does not go through the As. Centre of Hope is used to help those in need and is recorded.

Results for the year

The attached accounts fully detail the financial position of the charity and the Trustees continue to thank the Lord and all those who have supported the work of the Centre during the year under review. The Statement of Financial Activities on page 6 reflects net outgoing resources of £5,018 (2024: net outgoing resources of £34,507).

Reserves

It continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in support, they will be able to continue the majority of the charity's current activities while consideration is given to ways in which additional funds may be raised. The General Fund (page 6) at 31 March 2025 amounted to £1,045 (2024: £5,815) which is below target but they are working to improve this position.

Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £23,455 (2024: £28,473).

Statement on Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Banca Transilvania
Str Dumitru Furtuna
Dorohoi
Cod 715200
Romania

Kingdom Bank Ltd
Media House
Padge Road
Beeston
Nottingham
NG9 2RS

Trustees responsibilities
The Trustees (who are also Directors of the charity, for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 23 December 2025 and signed on their behalf by:

Peter Butcher
Trustee

Centre of Hope

Independent Examiner's report to the Trustees for the year ended 31 March 2025

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
   - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met, or

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

Jonathan N Innes

Jonathan N Innes FCCA
Managing Director
Innes & Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date: 23 December 2025

Innes & Partners
Chartered Certified Accountants

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 31 March 2025

	Notes	General fund £	Designated fund £	Restricted funds £	2025 Total £	2024 Total £
Income						
Donations and legacies	**2**	70,802	-	3,320	**74,122**	58,729
Charitable activities	**3**	-	-	360	**360**	360
Other trading activites	**4**	698	-	-	**698**	718
Total income		**71,500**	-	**3,680**	**75,180**	**59,807**
Expenditure						
Charitable activities	**5**	74,017	-	6,088	**80,105**	94,793
Total expenditure		**74,017**	-	**6,088**	**80,105**	**94,793**
Net income before transfers		**(2,517)**	-	**(2,408)**	**(4,925)**	**(34,986)**
Transfers	**18,19**	(2,160)	-	2,160	-	-
Net movement in funds after transfers		**(4,677)**	-	**(248)**	**(4,925)**	**(34,986)**
Gains/(losses) on foreign currency exchange		(93)	-	-	**(93)**	**479**
		(4,770)	-	(248)	**(5,018)**	**(34,507)**
Total funds brought forward		5,815	-	22,658	**28,473**	**62,980**
Total funds carried forward	**18,19**	**1,045**	-	**22,410**	**23,455**	**28,473**
Represented by:						
Unrestricted fund	**18**					
General fund		1,045	-	-	**1,045**	5,815
Designated Funds	**18**					
Designated assets fund		-	-	-	-	-
Restricted Funds	**19**					
Family support fund		-	-	-	-	-
Operation build fund		-	-	-	-	-
Dentistry fund		-	-	837	**837**	837
Peter and Lesley support fund		-	-	376	**376**	291
Gas bottle and wood fund		-	-	2,325	**2,325**	2,325
Ukraine Crisis fund		-	-	18,872	**18,872**	18,872
Christmas Fund		-	-	-	-	333
Total Funds		**1,045**	-	**22,410**	**23,455**	**28,473**

The notes on pages 8 to 13 form part of these financial statements.

Balance sheet

As at 31 March 2025

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2025 Total £	2024 Total £
Fixed assets						
Tangible assets	**13**	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Debtors	**15**	3,832	-	-	**3,832**	3,440
Cash at bank and in hand		(931)	-	22,410	**21,479**	27,008
Total current assets		**2,901**	-	**22,410**	**25,311**	30,448
Liabilities						
Creditors: falling due within one year	**16**	(1,856)	-	-	**(1,856)**	(1,975)
Net current assets		**1,045**	-	**22,410**	**23,455**	28,473
Total assets less current liabilities		**1,045**	-	**22,410**	**23,455**	28,473
Total net assets		**1,045**	-	**22,410**	**23,455**	28,473
The funds of the Charity						
Unrestricted fund	**18**	1,045	-	-	**1,045**	5,815
Designated fund	**18**	-	-	-	-	-
Restricted funds	**19**	-	-	22,410	**22,410**	22,658
Total charity funds		**1,045**	-	**22,410**	**23,455**	28,473

For the year ending 31 March 2025, the company 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 accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the accounts.

The financial statements were approved by the Board on 23 December 1025 and signed on their behalf by:

....

Peter Butcher
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. Accounting policies

Basis of preparation
Centre of Hope is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Charities Act 2011 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Income and Debtors
All voluntary income and bank interest is accounted for when received apart from income tax recoveries on Gift Aid which are accounted for on an accruals basis. Debtors are valued at cost at the year end and adjusted for any amounts considered to be unrecoverable.

Expenditure and Creditors
Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Creditors are valued at cost at the year end and split between amounts due in less than one year and amounts due in more than one year.

Fixed assets
Tangible fixed assets, other than land, are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computers and equipment	25% straight line

Foreign currency
Transactions in foreign currencies are brought into account at the rate prevailing at the date of the transaction. Balances in hand at the year-end are converted to sterling at the rate of exchange prevailing at the balance sheet date. Any differences arising from the use of varying exchange rates are written off at the year-end as a gain or loss on foreign exchange transactions.

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the Trustees' for particular purposes.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Notes to the financial statements for the year ended 31 March 2025

2. Donations and legacies

	Unrestricted fund £	Designated fund £	Restricted funds £	2025 Total £	2024 Total £
Donations	33,481	-	695	**34,176**	23,878
Donations - Education	1,446	-	-	**1,446**	1,304
Gift Aid donations	28,118	-	2,100	**30,218**	26,410
Gift Aid Donations - Education	1,490	-	-	**1,490**	1,440
Gift Aid reclaimable	6,267	-	525	**6,792**	5,697
	70,802	-	**3,320**	**74,122**	58,729

Income from donations and legacies was £74,122 (2024: £58,729) of which £70,802 was unrestricted (2024: £54,448), £nil was designated (2024: £nil) and £3,320 was restricted (2024: £4,281).

3. Charitable activities - income

	Unrestricted fund £	Designated fund £	Restricted funds £	2025 Total £	2024 Total £
Sponsorship	-	-	360	**360**	360
	-	-	**360**	**360**	**360**

Income from charitable activities was £360 (2024: £360) of which £nil was unrestricted (2024: £nil), £nil was designated (2024: £nil) and £360 was restricted (2024: £360).

4. Other trading activities

	Unrestricted fund £	Designated fund £	Restricted funds £	2025 Total £	2024 Total £
Bank interest	303	-	-	**303**	307
Other income	395	-	-	**395**	411
	698	-	-	**698**	718

Income from other trading activities was £698 (2024: £718) of which £698 was unrestricted (2024: £668), £nil was designated (2024: £nil) and £nil was restricted (2024: £50).

5. Charitable activities - expenditure

Activity		Staff costs £	Direct costs £	Support costs £	2025 Total £	2024 Total £
Grant funding to Romania	*(Note 6)*	-	57,526	-	**57,526**	67,731
Family support	*(Note 7)*	-	4,543	-	**4,543**	4,095
Distress fund	*(Note 8)*	-	7,317	-	**7,317**	7,713
UK support costs	*(Note 9)*	5,000	5,719	-	**10,719**	15,254
		5,000	**75,105**	-	**80,105**	94,793
Of which:						
Relating to general funds		4,710	69,307	-	**74,017**	85,906
Relating to designated funds		-	-	-	-	-
Relating to restricted funds		290	5,798	-	**6,088**	8,887

Notes to the financial statements for the year ended 31 March 2025

6. Grant funding to Romania

	Unrestricted fund	Designated fund	Restricted funds	2025 Total	2024 Total
	£	£	£	£	£
Centre operating costs	56,643	-	883	57,526	67,731
	56,643	-	**883**	**57,526**	67,731

Expenditure from centre running costs was £57,526 (2024: £67,731) of which £56,643 was unrestricted (2024: £65,498), £nil was designated (2024: £nil) and £883 was restricted (2024: £2,233).

7. Family support

	Unrestricted fund	Designated fund	Restricted funds	2025 Total	2024 Total
	£	£	£	£	£
Sponsorship	-	-	4,543	4,543	4,095
	-	-	**4,543**	**4,543**	**4,095**

Expenditure from family support costs was £4,543 (2024: £4,095) of which £nil was unrestricted (2024: £nil), £nil was designated (2024: £nil) and £4,543 was restricted (2024: £4,095).

8. Distress fund

	Unrestricted fund	Designated fund	Restricted funds	2025 Total	2024 Total
	£	£	£	£	£
Food	3,121	-	372	**3,493**	4,099
General	-	-	-	-	157
Medical	2	-	-	**2**	27
Gas and wood	123	-	-	**123**	273
Education	3,699	-	-	**3,699**	3,157
	6,945	-	**372**	**7,317**	**7,713**

Expenditure from distress fund costs was £7,317 (2024: £7,713) of which £6,945 was unrestricted (2024: £7,367), £nil was designated (2024: £nil) and £372 was restricted (2024: £346).

9. UK support costs	Unrestricted fund £	Designated fund £	Restricted funds £	2025 Total £	2024 Total £
Insurance	368	-	-	**368**	418
Travel costs	908	-	-	**908**	2,376
Ukraine Refugee Crisis	-	-	-	**-**	5,061
Staff costs	4,710	-	290	**5,000**	4,800
Legal and professional fees	73	-	-	**73**	-
Independent Examination fee	1,656	-	-	**1,656**	1,575
Bank charges	2,464	-	-	**2,464**	836
Sundry expenses	250	-	-	**250**	188
	10,429	**-**	**290**	**10,719**	**15,254**

Expenditure from UK support costs was £10,719 (2024: £15,254) of which £10,429 was unrestricted (2024: £13,041), £nil was designated (2024: £nil) and £290 was restricted (2024: £2,213). The average number of employees during the year was 1 (2024:2). There are no employees receiving more than £60,000.

10. Directors' remuneration and expenses

Peter Butcher, a Trustee & employee, and his wife Lesley Butcher, an employee until May 2024, both received salaries in connection with their work in Romania on behalf of the charity amounting to £4,600 (2024: £2,400) and £400 (2024: £2,400) respectively. These payments are permitted by the company's Memorandum and Articles of Association. Whilst in Romania, Peter and Lesley Butcher also receive accommodation in the Centre which is provided by the charity, for the better performance of their duties whilst managing the Centre.

None of the other Trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year (2024: nil).

11. Liability of Members

The company is limited by guarantee and has no share capital. None of the Trustees has any beneficial interest in the company. The liability of each member in the event of winding-up is limited to £1. At 31 March 2025, there were 7 members (2024: 8).

12. Related party transactions

Peter Butcher, Trustee & employee and Lesley Butcher, employee, of the charity are board members of the Asociatia Centre of Hope, a charity in Romania and Nicholas Hillman, Gillian Martin and Graham Briscoe are members of the Asociatia. The Romanian charity has similar objectives to the UK charity and the two charities work together to achieve these objectives. A grant of £57,526 (2024: £67,731) was made to this charity to assist in this work which includes running the Centre of Hope in Romania.

13. Tangible fixed assets

	Computers and equipment	Total
Cost	**£**	**£**
At 1 April 2024	1,050	1,050
At 31 March 2025	**1,050**	**1,050**
Depreciation		
At 1 April 2024	1,050	1,050
At 31 March 2025	**1,050**	**1,050**
Net book value		
At 31 March 2025	-	-
At 31 March 2024	-	-

14. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

15. Debtors: amounts falling due within one year

	2025	2024
	£	£
Gift Aid due	**3,832**	**3,440**
	3,832	3,440

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	**1,656**	**1,575**
Other Creditors	**200**	**400**
	1,856	**1,975**

17. Analysis of Net Assets Among Funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2025
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	2,901	22,410	-	25,311
Current Liabilities	(1,856)	-	-	(1,856)
As at 31 March 2025	**1,045**	**22,410**	-	**23,455**

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	7,790	22,658	-	30,448
Current Liabilities	(1,975)	-	-	(1,975)
As at 31 March 2024	**5,815**	**22,658**	-	**28,473**

Notes to the financial statements for the year ended 31 March 2025

18. Unrestricted funds

	Balance at 01.04.2024	Income	Expenditure	Transfers	Balance at 31.03.2025
	£	£	£	£	£
General fund	5,815	71,500	(74,110)	(2,160)	**1,045**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	5,815	71,500	(74,110)	(2,160)	**1,045**

	Balance at 01.04.2023	Income	Expenditure	Transfers	Balance at 31.03.2024
	£	£	£	£	£
General fund	37,845	55,116	(85,427)	(1,719)	**5,815**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	37,845	55,116	(85,427)	(1,719)	**5,815**

Explanation of funds

The *General Fund* is used for the general purposes of the charity.

The *Fixed assets fund* represents the net book value of the charity's property, fittings and equipment, distinguishing their value from unrestricted general funds immediately available for use.

19. Restricted funds

	Balance at 01.04.2024	Income	Expenditure	Transfers	Balance at 31.03.2025
	£	£	£	£	£
Family support fund	-	2,610	(4,543)	1,933	-
Operation build fund	-	-	-	-	-
Dentistry fund	837	-	-	-	**837**
Peter and Lesley support fund	291	375	(290)	-	**376**
Gas bottle and wood fund	2,325	-	-	-	**2,325**
Ukraine Crisis fund	18,872	-	-	-	**18,872**
Christmas fund	333	695	(1,255)	227	-
Total restricted funds	22,658	3,680	(6,088)	2,160	**22,410**

	Balance at 01.04.2023	Income	Expenditure	Transfers	Balance at 31.03.2024
	£	£	£	£	£
Family support fund	-	2,610	(4,095)	1,485	-
Operation build fund	973	-	(1,207)	234	-
Dentistry fund	837	-	-	-	**837**
Peter and Lesley support fund	1,161	375	(1,245)	-	**291**
Gas bottle and wood fund	2,125	200	-	-	**2,325**
Ukraine Crisis Fund	18,929	-	(57)	-	**18,872**
Christmas fund	1,110	1,506	(2,283)	-	**333**
Total restricted funds	25,135	4,691	(8,887)	1,719	**22,658**

Explanation of funds

The *Family support fund* represents funds raised for the support of specific individuals in Romania.

The *Operation build fund* is used for the repair of individuals' homes in Dorohoi, Romania.

The *Dentistry fund* is used to provide dental care in Romania.

The *Peter and Lesley support fund* represents contributions towards the living costs of Peter and Lesley Butcher, whilst undertaking their charitable work in Romania.

The *Gas bottle and wood fund* is used to assist individuals who require assistance with heating costs.

The Ukraine Crisis fund represents funds received for work with Ukrainian refugees.

The Christmas fund represents funds received to support the provision and distribution of our Christmas Goodie bags.

Accounts

Scottish Charity Number: SC043667
Charity Commission Number: 1100325
Company Number: 4891100 (England and Wales)

Centre of Hope
Report & Financial Statements
For the year ended 31 March 2024

Innes & Partners
Chartered Certified Accountants

Centre of Hope

Contents

Centre of Hope

Report of the Trustees for the year ended 31 March 2024

Report of the Trustees

The Trustees, who are also Directors for the purposes of Company Law, present their report and accounts for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Principal address	**Registered Office**
Doonbrae	7 Hawthorn Avenue
93 Clifton Road	Swanston
Lossiemouth	Cambridge
Morayshire	CB22 3TE
IV31 6DP	

Status of Charity and Governing Document

The charity is a company limited by guarantee (No. 4891100) registered in England and Wales and was incorporated on 8 September 2003. It is governed by the company's Memorandum and Articles of Association. The organisation is registered with OSCR as a Scottish charity (No. SC043667) and with the Charity Commission (No.1100325).

A separate charity called Asociatia Centre of Hope was established in Romania in May 2002. The Principle and members of this charity have a number of Directors in common with the Centre of Hope - GLIA.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The objectives of the Centre of Hope are to provide practical help, comfort and spiritual encouragement to the people of Romania. These objectives are achieved through the running of a family support centre, the Centre of Hope in Dorohoi, Romania, where the poor and needy are able to come for diverse assistance as set out in the section "Achievements and performance" below.

In order to continue resourcing the work of the Centre of Hope, an integral part of our activities is to raise awareness in the UK of the conditions of the poor and needy of Dorohoi.

Public benefit statement

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Trustees and Office Bearers

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Graham Briscoe (Chair of Trustees)
Peter Butcher
Laura Frost
Anita Hillman
Nicholas Hillman
Gillian Martin

Company Secretary: Lesley Butcher
Member and signatory: Duncan Gilroy

Trustees and Office Bearers (cont'd)
Prospective new Trustees are advised of their responsibilities as trustees and are invited to attend a Board meeting ex officio. If the Board of Trustees and the prospective trustee are in agreement they are appointed to the Board in accordance with the charitable company's Memorandum and Articles of Association.

Achievements and performance
Our Romanian Team continue the activities of the Centre in Romania by preparing hot meals as take - aways enabling people to come and collect at a time suitable to them. We continue to provide monthly food bags and help with gas bottles, wood for fires, vitamins, and help towards costs of medicine etc. As in past years we were able to provide Christmas gifts for children and the elderly and our usual larger food bags in December. We are very proud of our Team of four still continuing to do this.

The general situation in Dorohoi continues to be the same, mainly because of the continually rising cost of food and fuel, which makes life more difficult especially in these difficult times and rising prices – as elsewhere in the world – there has been some considerable extra cost to the Centre for proving meals and food bags. Some new families have come to the Centre asking for hot meals and food bags and through the General Fund we have been able to take them into our programme. We continue to help in areas of obvious need and distress. The number of families being supported regularly through specific donations continue and these donations are administered by the Centre of Hope in Romania. We have also been able to continue our Education Project, helping particularly with teenagers who live in the villages with transport costs to continue their education in the high school in Dorohoi. We also help some university students and others training as nurses, cookery courses or similar courses. It has been encouraging to hear from several people as to how much the help that we have provided has been beneficial to their lives.

We continue to assess everyone who applies for help and for how long and we continue to work closely with the local Social Services. Centre of Hope is recognised as being part of the social work of the town although retaining its charity status and is not supported by any funding through the Romanian Government or any other charitable body in Romania.

As the situation in Ukraine continues to we remain open to receiving any refugees. We are also exploring other ways in which we can support the Ukrainians through our Ukrainian fund made a donation to a charity that work in the Sumy area of Ukraine. The support for the refugees has not impinged on our work with the Romanians and hopefully will only be for a temporary period.

The support for the Charity continues and supporters continue to be updated of the activities at the Centre through e-mail and regular newsletters. This year, due to health issues of several of the trustees we have not been able to give as many updates through talks and presentations but are hoping to re-establish these during the coming year.

Peter and Lesley Butcher reside in Scotland and Centre of Hope – GLIA is registered as a Charity in Scotland as well as England and Wales.

Future plans
We continue to look at ways in which the Charity can develop and increase its activities at the Centre in order to help "break the cycle" of poverty that so many families are in, but always being aware of the aims and key objectives of the Charity.

Financial Review

Principal sources of funding

The principal funding of the charity continues to be through individuals, trusts and churches which have supported the key objectives of the charity as shown in this report and accounts.

After being notified by "Stewardship" that they would be closing the account that we held with them in June 2022, it was decided by the Trustees to transfer the funds to Kingdom Bank.

This now means that we need to withdraw sterling cash in the UK and take it to Romania to use for goods and services that cannot be put through the As. Centre of Hope account. All monies that does not go through the As. Centre of Hope is used to help those in need and is recorded.

Results for the year

The attached accounts fully detail the financial position of the charity and the Trustees continue to thank the Lord and all those who have supported the work of the Centre during the year under review. The Statement of Financial Activities on page 6 reflects net outgoing resources of £34,507 (2023: net outcoming resources of £2,142).

Reserves

It continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in support, they will be able to continue the majority of the charity's current activities while consideration is given to ways in which additional funds may be raised. The General Fund (page 6) at 31 March 2024 amounted to £5,815 (2023: £37,845) which is below target but they are working to improve this position.

Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £28,473 (2023: £62,980).

Statement on Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Banca Transilvania
Str Dumitru Furtuna
Dorohoi
Cod 715200
Romania

Kingdom Bank Ltd
Media House
Padge Road
Beeston
Nottingham
NG9 2RS

Trustees responsibilities

The Trustees (who are also Directors of the charity, for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 7th October 2024 and signed on their behalf by:

Peter Butcher
Trustee

Independent Examiner's report to the Trustees for the year ended 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
   - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met, or

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

Jonathan N Innes

Jonathan N Innes FCCA
Managing Director
Innes & Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date: ......11/11/.......2024

Innes & Partners
Chartered Certified Accountants

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	General fund £	Designated fund £	Restricted funds £	2024 Total £	2023 Total £
Income						
Donations and legacies	2	54,448	-	4,281	**58,729**	80,189
Charitable activities	3	-	-	360	**360**	400
Other trading activites	4	668	-	50	**718**	6,596
Total income		**55,116**	-	**4,691**	**59,807**	**87,185**
Expenditure						
Charitable activities	5	85,906	-	8,887	**94,793**	89,421
Total expenditure		**85,906**	-	**8,887**	**94,793**	**89,421**
Net income before transfers		**(30,790)**	-	**(4,196)**	**(34,986)**	**(2,236)**
Transfers	18,19	(1,719)	-	1,719	-	-
Net movement in funds after transfers		**(32,509)**	-	**(2,477)**	**(34,986)**	**(2,236)**
Gains/(losses) on foreign currency exchange		479	-	-	**479**	**94**
		(32,030)	-	(2,477)	**(34,507)**	**(2,142)**
Total funds brought forward		37,845	-	25,135	**62,980**	**65,122**
Total funds carried forward	18,19	**5,815**	-	**22,658**	**28,473**	**62,980**
Represented by:						
Unrestricted fund	18					
General fund		5,815	-	-	**5,815**	37,845
Designated Funds	18					
Designated assets fund		-	-	-	-	-
Restricted Funds	19					
Family support fund		-	-	-	-	-
Operation build fund		-	-	-	-	973
Dentistry fund		-	-	837	**837**	837
Peter and Lesley support fund		-	-	291	**291**	1,161
Gas bottle and wood fund		-	-	2,325	**2,325**	2,125
Ukraine Crisis fund		-	-	18,872	**18,872**	18,929
Christmas Fund		-	-	333	**333**	1,110
Total Funds		**5,815**	-	**22,658**	**28,473**	**62,980**

The notes on pages 8 to 13 form part of these financial statements.

Balance sheet

As at 31 March 2024

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2024 Total £	2023 Total £
Fixed assets						
Tangible assets	13	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Debtors	15	3,440	-	-	**3,440**	5,135
Cash at bank and in hand		4,350	-	22,658	**27,008**	59,345
Total current assets		**7,790**	-	**22,658**	**30,448**	64,480
Liabilities						
Creditors: falling due within one year	16	(1,975)	-	-	**(1,975)**	(1,500)
Net current assets		**5,815**	-	**22,658**	**28,473**	62,980
Total assets less current liabilities		**5,815**	-	**22,658**	**28,473**	62,980
Total net assets		**5,815**	-	**22,658**	**28,473**	62,980
The funds of the Charity						
Unrestricted fund	18	5,815	-	-	**5,815**	37,845
Designated fund	18	-	-	-	-	-
Restricted funds	19	-	-	22,658	**22,658**	25,135
Total charity funds		**5,815**	-	**22,658**	**28,473**	62,980

For the year ending 31 March 2024, the company 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 accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the accounts.

The financial statements were approved by the Board on 20 October 2024 and signed on their behalf by:

....

Peter Butcher
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

Basis of preparation
Centre of Hope is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Charities Act 2011 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Income and Debtors
All voluntary income and bank interest is accounted for when received apart from income tax recoveries on Gift Aid which are accounted for on an accruals basis. Debtors are valued at cost at the year end and adjusted for any amounts considered to be unrecoverable.

Expenditure and Creditors
Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Creditors are valued at cost at the year end and split between amounts due in less than one year and amounts due in more than one year.

Fixed assets
Tangible fixed assets, other than land, are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computers and equipment	25% straight line

Foreign currency
Transactions in foreign currencies are brought into account at the rate prevailing at the date of the transaction. Balances in hand at the year-end are converted to sterling at the rate of exchange prevailing at the balance sheet date. Any differences arising from the use of varying exchange rates are written off at the year-end as a gain or loss on foreign exchange transactions.

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.
Designated funds represent unrestricted funds which have been earmarked by the Trustees' for particular purposes.
Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Notes to the financial statements for the year ended 31 March 2024

2. Donations and legacies

	Unrestricted fund £	Designated fund £	Restricted funds £	2024 Total £	2023 Total £
Donations	22,222	-	1,656	**23,878**	51,225
Donations - Education	1,304	-	-	**1,304**	1,327
Gift Aid donations	24,310	-	2,100	**26,410**	20,694
Gift Aid Donations - Education	1,440	-	-	**1,440**	1,500
Gift Aid reclaimable	5,172	-	525	**5,697**	5,443
	54,448	**-**	**4,281**	**58,729**	80,189

Income from donations and legacies was £58,729 (2023: £80,189) of which £54,448 was unrestricted (2023: £72,551), £nil was designated (2023: £nil) and £4,281 was restricted (2023: £7,638).

3. Charitable activities - income

	Unrestricted fund £	Designated fund £	Restricted funds £	2024 Total £	2023 Total £
Sponsorship	-	-	360	**360**	400
	-	**-**	**360**	**360**	**400**

Income from charitable activities was £360 (2023: £400) of which £nil was unrestricted (2023: £nil), £nil was designated (2023: £nil) and £360 was restricted (2023: £400).

4. Other trading activities

	Unrestricted fund £	Designated fund £	Restricted funds £	2024 Total £	2023 Total £
Bank interest	307	-	-	**307**	103
Other income	361	-	50	**411**	6,493
	668	**-**	**50**	**718**	6,596

Income from other trading activities was £718 (2023: £6,596) of which £668 was unrestricted (2023: £6,596), £nil was designated (2023: £nil) and £50 was restricted (2023: £nil).

5. Charitable activities - expenditure

Activity		Staff costs £	Direct costs £	Support costs £	2024 Total £	2023 Total £
Grant funding to Romania	*(Note 6)*	-	67,731	-	**67,731**	64,295
Family support	*(Note 7)*	-	4,095	-	**4,095**	4,052
Distress fund	*(Note 8)*	-	7,713	-	**7,713**	8,533
UK support costs	*(Note 9)*	4,800	10,454	-	**15,254**	12,541
		4,800	**89,993**	**-**	**94,793**	89,421
Of which:						
Relating to general funds		3,555	82,351	-	**85,906**	82,513
Relating to designated funds		-	-	-	**-**	-
Relating to restricted funds		1,245	7,642	-	**8,887**	6,908

6. Grant funding to Romania

	Unrestricted fund	Designated fund	Restricted funds	2024 Total	2023 Total
	£	£	£	£	£
Centre operating costs	**65,498**	-	**2,233**	**67,731**	64,295
	65,498	-	**2,233**	**67,731**	64,295

Expenditure from centre running costs was £67,731 (2023: £64,295) of which £65,498 was unrestricted (2023: £63,971), £nil was designated (2023: £nil) and £2,233 was restricted (2023: £324).

7. Family support

	Unrestricted fund	Designated fund	Restricted funds	2024 Total	2023 Total
	£	£	£	£	£
Sponsorship	-	-	4,095	**4,095**	4,052
	-	-	**4,095**	**4,095**	**4,052**

Expenditure from family support costs was £4,095 (2023: £4,052) of which £nil was unrestricted (2023: £nil), £nil was designated (2023: £nil) and £4,095 was restricted (2023: £4,052).

8. Distress fund

	Unrestricted fund	Designated fund	Restricted funds	2024 Total	2023 Total
	£	£	£	£	£
Food	3,753	-	346	**4,099**	4,060
General	157	-	-	**157**	638
Medical	27	-	-	**27**	852
Gas and wood	273	-	-	**273**	316
Education	3,157	-	-	**3,157**	2,667
	7,367	-	**346**	**7,713**	**8,533**

Expenditure from distress fund costs was £7,713 (2023: £8,533) of which £7,367 was unrestricted (2023: £7,455), £nil was designated (2023: £nil) and £346 was restricted (2023: £1,078).

9. UK support costs

	Unrestricted fund	Designated fund	Restricted funds	2024 Total	2023 Total
	£	£	£	£	£
Insurance	418	-	-	**418**	822
Travel costs	1,465	-	911	**2,376**	3,664
Ukraine Refugee Crisis	5,004	-	57	**5,061**	363
Staff costs	3,555	-	1,245	**4,800**	4,775
Independent Examination fee	1,575	-	-	**1,575**	1,500
Bank charges	836	-	-	**836**	843
Sundry expenses	188	-	-	**188**	574
	13,041	**-**	**2,213**	**15,254**	**12,541**

Expenditure from UK support costs was £14,929 (2023: £12,541) of which £13,076 was unrestricted (2023: £11,087), £nil was designated (2023: £nil) and £1,853 was restricted (2023: £1,454). The average number of employees during the year was 2 (2023:2). There are no employees receiving more than £60,000.

10. Directors' remuneration and expenses

Peter Butcher, a Trustee & employee, and his wife Lesley Butcher, an employee, both received salaries in connection with their work in Romania on behalf of the charity amounting to £2,400 (2023: £2,400) and £2,400 (2023: £2,400) respectively. These payments are permitted by the company's Memorandum and Articles of Association. Whilst in Romania, Peter and Lesley Butcher also receive accommodation in the Centre which is provided by the charity, for the better performance of their duties whilst managing the Centre.

None of the other Trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year (2023: nil).

11. Liability of Members

The company is limited by guarantee and has no share capital. None of the Trustees has any beneficial interest in the company. The liability of each member in the event of winding-up is limited to £1. At 31 March 2024, there were 8 members (2023: 8).

12. Related party transactions

Peter Butcher, Trustee & employee and Lesley Butcher, employee, of the charity are board members of the Asociatia Centre of Hope, a charity in Romania and Nicholas Hillman, Gillian Martin and Graham Briscoe are members of the Asociatia. The Romanian charity has similar objectives to the UK charity and the two charities work together to achieve these objectives. A grant of £66,812 (2023: £64,295) was made to this charity to assist in this work which includes running the Centre of Hope in Romania.

13. Tangible fixed assets

	Computers and equipment	Total
Cost	**£**	**£**
At 1 April 2023	1,050	1,050
At 31 March 2024	**1,050**	**1,050**
Depreciation		
At 1 April 2023	1,050	1,050
At 31 March 2024	**1,050**	**1,050**
Net book value		
At 31 March 2024	-	-
At 31 March 2023	-	-

14. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

15. Debtors: amounts falling due within one year

	2024	2023
	£	£
Gift Aid due	**3,440**	**5,135**
	3,440	5,135

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	**1,575**	**1,500**
Other Creditors	**400**	-
	1,975	1,500

17. Analysis of Net Assets Among Funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	7,790	22,658	-	30,448
Current Liabilities	(1,975)	-	-	(1,975)
As at 31 March 2024	**5,815**	**22,658**	-	**28,473**

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2023
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	39,345	25,135	-	64,480
Current Liabilities	(1,500)	-	-	(1,500)
As at 31 March 2023	**37,845**	**25,135**	-	**62,980**

18. Unrestricted funds

	Balance at 01.04.2023	Income	Expenditure	Transfers	Balance at 31.03.2024
	£	£	£	£	£
General fund	37,845	55,116	(85,427)	(1,719)	**5,815**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	37,845	55,116	(85,427)	(1,719)	**5,815**

	Balance at 01.04.2022	Income	Expenditure	Transfers	Balance at 31.03.2023
	£	£	£	£	£
General fund	41,157	79,147	(82,419)	(40)	**37,845**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	41,157	79,147	(82,419)	(40)	**37,845**

Explanation of funds

The *General Fund* is used for the general purposes of the charity.

The *Fixed assets fund* represents the net book value of the charity's property, fittings and equipment, distinguishing their value from unrestricted general funds immediately available for use.

19. Restricted funds

	Balance at 01.04.2023	Income	Expenditure	Transfers	Balance at 31.03.2024
	£	£	£	£	£
Family support fund	-	2,610	(4,095)	1,485	-
Operation build fund	973	-	(1,207)	234	-
Dentistry fund	837	-	-	-	**837**
Peter and Lesley support fund	1,161	375	(1,245)	-	**291**
Gas bottle and wood fund	2,125	200	-	-	**2,325**
Ukraine Crisis fund	18,929	-	(57)	-	**18,872**
Christmas fund	1,110	1,506	(2,283)	-	**333**
Total restricted funds	25,135	4,691	(8,887)	1,719	**22,658**

	Balance at 01.04.2022	Income	Expenditure	Transfers	Balance at 31.03.2023
	£	£	£	£	£
Family support fund	1,362	2,650	(4,052)	40	-
Operation build fund	973	-	-	-	**973**
Dentistry fund	837	-	-	-	**837**
Peter and Lesley support fund	1,086	375	(300)	-	**1,161**
Gas bottle and wood fund	2,125	-	-	-	**2,125**
Ukraine Crisis Fund	17,582	2,526	(1,179)	-	**18,929**
Christmas fund	-	2,487	(1,377)	-	**1,110**
Total restricted funds	23,965	8,038	(6,908)	40	**25,135**

Explanation of funds

The *Family support fund* represents funds raised for the support of specific individuals in Romania.

The *Operation build fund* is used for the repair of individuals' homes in Dorohoi, Romania.

The *Dentistry fund* is used to provide dental care in Romania.

The *Peter and Lesley support fund* represents contributions towards the living costs of Peter and Lesley Butcher, whilst undertaking their charitable work in Romania.

The *Gas bottle and wood fund* is used to assist individuals who require assistance with heating costs.

The Ukraine Crisis fund represents funds received for work with Ukrainian refugees.

Accounts

Scottish Charity Number: SC043667
Charity Commission Number: 1100325
Company Number: 4891100 (England and Wales)

Centre of Hope

Report & Financial Statements

For the year ended 31 March 2023

Innes & Partners
Chartered Certified Accountants

Centre of Hope
Contents

Centre of Hope

Report of the Trustees for the year ended 31 March 2023

Report of the Trustees
The Trustees, who are also Directors for the purposes of Company Law, present their report and accounts for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Principal address	**Registered Office**
Doonbrae	7 Hawthorn Avenue
93 Clifton Road	Swanston
Lossiemouth	Cambridge
Morayshire	CB22 3TE
IV31 6DP	

Status of Charity and Governing Document
The charity is a company limited by guarantee (No. 4891100) registered in England and Wales and was incorporated on 8 September 2003. It is governed by the company's Memorandum and Articles of Association. The organisation is registered with OSCR as a Scottish charity (No. SC043667) and with the Charity Commission (No.1100325).

A separate charity called Asociatia Centre of Hope was established in Romania in May 2002. The Principle and members of this charity have a number of Directors in common with the Centre of Hope - GLIA.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities
The objectives of the Centre of Hope are to provide practical help, comfort and spiritual encouragement to the people of Romania. These objectives are achieved through the running of a family support centre, the Centre of Hope in Dorohoi, Romania, where the poor and needy are able to come for diverse assistance as set out in the section "Achievements and performance" below.

In order to continue resourcing the work of the Centre of Hope, an integral part of our activities is to raise awareness in the UK of the conditions of the poor and needy of Dorohoi.

Public benefit statement
The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Trustees and Office Bearers
The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Trustees and Office Bearers (cont'd)
Prospective new Trustees are advised of their responsibilities as trustees and are invited to attend a Board meeting ex officio. If the Board of Trustees and the prospective trustee are in agreement they are appointed to the Board in accordance with the charitable company's Memorandum and Articles of Association.

Achievements and performance
The activities of the Centre in Romania continue to restart following the pandemic with our Romanian team continuing to prepare hot meals as take -aways enabling people to come and collect at a time suitable to them. We continue to provide monthly food bags and help with gas bottles, wood for fires, vitamins, and costs for medicine etc. As in past years we were able to provide Christmas gifts for children and the elderly and our usual larger food bags in December. We are very proud of our Team of four still continuing to do this.

Sadly, the general situation in Dorohoi continues to be the same, mainly because of the continually rising cost of food and fuel, which makes life more difficult especially in these difficult times and rising prices – as elsewhere in the world – there has been some considerable extra cost to the Centre for proving meals and food bags. Some new families have come to the Centre asking for hot meals and food bags and through the General Fund we have been able to take them into our programme. We continue to help in areas of obvious need and distress. The number of families being supported regularly through specific donations continue and these donations are administered by the Centre of Hope. We have also been able to continue our Education Project, helping particularly with teenagers in secondary schools, university students and others training as nurses, cookery courses or similar courses. It has been encouraging to hear from several people as to how much the help that we have provided has been beneficial to their lives.

We continue to assess everyone who applies for help and for how long and we continue to work closely with the local Social Services. Centre of Hope is recognised as being part of the social work of the town although retaining its charity status and is not supported by any funding through the Romanian Government or any other charitable body in Romania.

At the beginning of February 2022, the situation in Ukraine deteriorated and as we are situated close to the Ukraine and Moldova borders, we continued to provide for Ukraine refugees to come and stay for rest and refreshment before they continued their journey. Most of those that came to the Centre had had arduous journeys but tended to stay from 1-4 nights and generally knew where they were travelling on to and from March 2022 to June, we had provided accommodation, help with arranging transport for their onward journey for over 200 refugees. Since then, it has been quieter as those refugees that we are still in contact with have told us that logistically the Romanian and Moldovan borders are not the easiest. However, we remain open to receiving any refugees from the Ukraine. We are also exploring other ways in which we can support the Ukrainians through our Ukrainian fund.

The support for the refugees has not impinged on our work with the Romanians and hopefully will only be for a temporary period.

The support for the Charity continues to grow as more people become aware of the activities at the Centre through e-mail and regular newsletters and during he past year we have been able to give some presentations in person and via Skype.

Peter and Lesley Butcher reside in Scotland and Centre of Hope – GLIA is registered as a Charity in Scotland as well as England and Wales.

Report of the Trustees for the year ended 31 March 2023

Future plans
We continue to look at ways in which the Charity can develop and increase its activities at the Centre in order to help "break the cycle" of poverty that so many families are in, but always being aware of the aims and key objectives of the Charity.

Financial Review
Principal sources of funding
The principal funding of the charity continues to be through individuals, trusts and churches which have supported the key objectives of the charity as shown in this report and accounts.

After being notified by "Stewardship" that they would be closing the account that we held with them in June 2022, it was decided by the Trustees to transfer the funds to Kingdom Bank.

This now means that we need to withdraw sterling cash in the UK and take it to Romania to use for goods and services that cannot be put through the As. Centre of Hope account. All monies that does not go through the As. Centre of Hope is used to help those in need and is recorded.

Results for the year
The attached accounts fully detail the financial position of the charity and the Trustees continue to thank the Lord and all those who have supported the work of the Centre during the year under review. The Statement of Financial Activities on page 6 reflects net outgoing resources of £2,142 (2022: net incoming resources of £21,735).

Reserves
It continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in support, they will be able to continue the majority of the charity's current activities while consideration is given to ways in which additional funds may be raised. The General Fund (page 6) at 31 March 2023 amounted to £37,845 (2022: £41,157) which met this target.

Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £62,980 (2022: £65,122).

Statement on Risk
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

BCR
5 Regina Elisabeta Bvd
Sector 3
Bucharest
Postal code 030016

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Banca Transilvania
Str Dumitru Furtuna
Dorohoi
Romania

Report of the Trustees for the year ended 31 March 2023

Trustees responsibilities
The Trustees (who are also Directors of the charity, for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12/08/2023 and signed on their behalf by:

Peter Butcher
Trustee

Independent Examiner's report to the Trustees for the year ended 31 March 2023

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
   - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met, or

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

Jonathan N Innes

Jonathan N Innes FCCA
Managing Director
Innes & Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date: ..14.08.......2023

I+P Innes & Partners
Chartered Certified Accountants

Statement of Financial Activities (incorporating Income and Expenditure Account)

For the year ended 31 March 2023

	Notes	General fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Income						
Donations and legacies	**2**	72,551	-	7,638	**80,189**	94,356
Charitable activities	**3**	-	-	400	**400**	1,554
Other trading activites	**4**	6,596	-	-	**6,596**	2,268
Total income		**79,147**	**-**	**8,038**	**87,185**	**98,178**
Expenditure						
Charitable activities	**5**	82,513	-	6,908	**89,421**	76,018
Total expenditure		**82,513**	**-**	**6,908**	**89,421**	**76,018**
Net income before transfers		**(3,366)**	**-**	**1,130**	**(2,236)**	**22,160**
Transfers	**18,19**	(40)	-	40	**-**	**-**
Net movement in funds after transfers		**(3,406)**	**-**	**1,170**	**(2,236)**	**22,160**
Gains/(losses) on foreign currency exchange		94	-	-	**94**	**(425)**
		(3,312)	-	1,170	**(2,142)**	**21,735**
Total funds brought forward		41,157	-	23,965	**65,122**	**43,387**
Total funds carried forward	**18,19**	**37,845**	**-**	**25,135**	**62,980**	**65,122**
Represented by:						
Unrestricted fund	**18**					
General fund		37,845	-	-	**37,845**	41,157
Designated Funds	**18**					
Designated assets fund		-	-	-	-	-
Restricted Funds	**19**					
Family support fund		-	-	-	-	1,362
Operation build fund		-	-	973	**973**	973
Dentistry fund		-	-	837	**837**	837
Peter and Lesley support fund		-	-	1,161	**1,161**	1,086
Gas bottle and wood fund		-	-	2,125	**2,125**	2,125
Ukraine Crisis fund		-	-	18,929	**18,929**	17,582
Total Funds		**37,845**	**-**	**25,135**	**62,980**	**65,122**

The notes on pages 8 to 13 form part of these financial statements.

Balance sheet

As at 31 March 2023

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Fixed assets						
Tangible assets	13	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Debtors	15	4,492	-	643	**5,135**	7,660
Cash at bank and in hand		34,853	-	24,492	**59,345**	59,362
Total current assets		**39,345**	-	**25,135**	**64,480**	67,022
Liabilities						
Creditors: falling due within one year	16	(1,500)	-	-	**(1,500)**	(1,900)
Net current assets		**37,845**	-	**25,135**	**62,980**	65,122
Total assets less current liabilities		**37,845**	-	**25,135**	**62,980**	65,122
Total net assets		**37,845**	-	**25,135**	**62,980**	65,122
The funds of the Charity						
Unrestricted fund	18	37,845	-	-	**37,845**	41,157
Designated fund	18	-	-	-	-	-
Restricted funds	19	-	-	25,135	**25,135**	23,965
Total charity funds		**37,845**	-	**25,135**	**62,980**	65,122

These financial statements have been prepared in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A - Small entities and with the provisions applicable to companies subject to the small companies' regime.

For the year ending 31 March 2023, the company 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 accounts 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 preparation of the accounts.

The financial statements were approved by the Board on ..12/08/..........2023 and signed on their behalf by:

....

Peter Butcher
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. Accounting policies

Basis of preparation
Centre of Hope is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Charities Act 2011 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A – Small Entities) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Income and Debtors
All voluntary income and bank interest is accounted for when received apart from income tax recoveries on Gift Aid which are accounted for on an accruals basis. Debtors are valued at cost at the year end and adjusted for any amounts considered to be unrecoverable.

Expenditure and Creditors
Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Creditors are valued at cost at the year end and split between amounts due in less than one year and amounts due in more than one year.

Fixed assets
Tangible fixed assets, other than land, are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computers and equipment	25% straight line

Foreign currency
Transactions in foreign currencies are brought into account at the rate prevailing at the date of the transaction. Balances in hand at the year-end are converted to sterling at the rate of exchange prevailing at the balance sheet date. Any differences arising from the use of varying exchange rates are written off at the year-end as a gain or loss on foreign exchange transactions.

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the Trustees' for particular purposes.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Notes to the financial statements for the year ended 31 March 2023

2. Donations and legacies

	Unrestricted fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Donations	46,800	-	4,425	**51,225**	45,137
Donations - Education	1,327	-	-	**1,327**	1,140
Gift Aid donations	18,124	-	2,570	**20,694**	38,708
Gift Aid Donations - Education	1,500	-	-	**1,500**	1,560
Gift Aid reclaimable	4,800	-	643	**5,443**	7,811
	72,551	-	**7,638**	**80,189**	94,356

Income from donations and legacies was £80,189 (2022: £94,356) of which £72,551 was unrestricted (2022: £71,622), £nil was designated (2022: £nil) and £7,638 was restricted (2022: £22,734).

3. Charitable activities - income

	Unrestricted fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Sponsorship	-	-	400	**400**	1,554
	-	-	**400**	**400**	**1,554**

Income from charitable activities was £400 (2022: £1,554) of which £nil was unrestricted (2022: £nil), £nil was designated (2022: £nil) and £400 was restricted (2022: £1,554).

4. Other trading activities

	Unrestricted fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Bank interest	103	-	-	**103**	-
Other income	6,493	-	-	**6,493**	2,268
	6,596	-	-	**6,596**	2,268

Income from other trading activities was £6,596 (2022: £2,268) of which £6,596 was unrestricted (2022: £2,268), £nil was designated (2022: £nil) and £nil was restricted (2022: £nil).

5. Charitable activities - expenditure

Activity		Staff costs £	Direct costs £	Support costs £	2023 Total £	2022 Total £
Grant funding to Romania	*(Note 6)*	-	64,295	-	**64,295**	53,786
Family support	*(Note 7)*	-	4,052	-	**4,052**	3,394
Distress fund	*(Note 8)*	-	8,533	-	**8,533**	6,672
UK support costs	*(Note 9)*	4,775	7,766	-	**12,541**	12,166
		4,775	**84,646**	-	**89,421**	76,018
Of which:						
Relating to general funds		4,500	78,013	-	**82,513**	68,446
Relating to designated funds		-	-	-	-	-
Relating to restricted funds		275	6,633	-	**6,908**	7,572

Notes to the financial statements for the year ended 31 March 2023

6. Grant funding to Romania

	Unrestricted fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Centre operating costs	**63,971**	-	**324**	**64,295**	53,786
	63,971	-	**324**	**64,295**	53,786

Expenditure from centre running costs was £64,295 (2022: £53,786) of which £63,971 was unrestricted (2022: £51,541), £nil was designated (2022: £nil) and £324 was restricted (2022: £2,245).

7. Family support

	Unrestricted fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Sponsorship	-	-	4,052	**4,052**	3,394
	-	-	**4,052**	**4,052**	**3,394**

Expenditure from family support costs was £4,052 (2022: £3,394) of which £nil was unrestricted (2022: £180), £nil was designated (2022: £nil) and £4,052 was restricted (2022: £3,214).

8. Distress fund

	Unrestricted fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Food	4,060	-	-	**4,060**	3,902
General	247	-	391	**638**	224
Medical	165	-	687	**852**	117
Gas and wood	316	-	-	**316**	293
Education	2,667	-	-	**2,667**	2,136
	7,455	-	**1,078**	**8,533**	**6,672**

Expenditure from distress fund costs was £8,533 (2022: £6,672) of which £7,455 was unrestricted (2022: £6,080), £nil was designated (2022: £nil) and £1,078 was restricted (2022: £592).

Notes to the financial statements for the year ended 31 March 2023

9. UK support costs

	Unrestricted fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Insurance	822	-	-	**822**	590
Travel costs	2,816	-	848	**3,664**	2,181
Ukraine Refugee Crisis	32	-	331	**363**	236
Staff costs	4,500	-	275	**4,775**	4,800
Legal and professional fees	-	-	-	-	1,839
Independent Examination fee	1,500	-	-	**1,500**	1,500
Bank charges	843	-	-	**843**	737
Sundry expenses	574	-	-	**574**	283
	11,087	-	**1,454**	**12,541**	**12,166**

Expenditure from UK support costs was £12,541 (2022: £12,166) of which £11,087 was unrestricted (2022: £10,645), £nil was designated (2022: £nil) and £1,454 was restricted (2022: £1,521). The average number of employees during the year was 2 (2022:2). There are no employees receiving more than £60,000.

10. Directors' remuneration and expenses

Peter Butcher, a Trustee & employee, and his wife Lesley Butcher, an employee, both received salaries in connection with their work in Romania on behalf of the charity amounting to £2,400 (2022: £2,400) and £2,400 (2022: £2,400) respectively. These payments are permitted by the company's Memorandum and Articles of Association. Whilst in Romania, Peter and Lesley Butcher also receive accommodation in the Centre which is provided by the charity, for the better performance of their duties whilst managing the Centre.

None of the other Trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year (2022: nil).

11. Liability of Members

The company is limited by guarantee and has no share capital. None of the Trustees has any beneficial interest in the company. The liability of each member in the event of winding-up is limited to £1. At 31 March 2023, there were 8 members (2022: 8).

12. Related party transactions

Peter Butcher, Trustee & employee and Lesley Butcher, employee, of the charity are board members of the Asociatia Centre of Hope, a charity in Romania and Nicholas Hillman, Gillian Martin and Graham Briscoe are members of the Asociatia. The Romanian charity has similar objectives to the UK charity and the two charities work together to achieve these objectives. A grant of £64,295 (2022: £53,786) was made to this charity to assist in this work which includes running the Centre of Hope in Romania.

13. Tangible fixed assets

	Computers and equipment	Total
Cost	£	£
At 1 April 2022	1,050	1,050
At 31 March 2023	**1,050**	**1,050**
Depreciation		
At 1 April 2022	1,050	1,050
At 31 March 2023	**1,050**	**1,050**
Net book value		
At 31 March 2023	-	-
At 31 March 2022	-	-

14. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

15. Debtors: amounts falling due within one year

	2023	2022
	£	£
Gift Aid due	**5,135**	**7,660**
	5,135	7,660

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	**1,500**	**1,500**
Other Creditors	-	400
	1,500	1,900

17. Analysis of Net Assets Among Funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2023
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	39,345	25,135	-	64,480
Current Liabilities	(1,500)	-	-	(1,500)
As at 31 March 2023	**37,845**	**25,135**	-	**62,980**

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	43,057	23,965	-	67,022
Current Liabilities	(1,900)	-	-	(1,900)
As at 31 March 2022	**41,157**	**23,965**	-	**65,122**

18. Unrestricted funds

	Balance at 01.04.2022	Income	Expenditure	Transfers	Balance at 31.03.2023
	£	£	£	£	£
General fund	41,157	79,147	(82,419)	(40)	**37,845**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	41,157	79,147	(82,419)	(40)	**37,845**

	Balance at 01.04.2021	Income	Expenditure	Transfers	Balance at 31.03.2022
	£	£	£	£	£
General fund	36,138	73,890	(68,871)	-	**41,157**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	36,138	73,890	(68,871)	-	**41,157**

Explanation of funds

The *General Fund* is used for the general purposes of the charity.
The *Fixed assets fund* represents the net book value of the charity's property, fittings and equipment, distinguishing their value from unrestricted general funds immediately available for use.

19. Restricted funds

	Balance at 01.04.2022	Income	Expenditure	Transfers	Balance at 31.03.2023
	£	£	£	£	£
Family support fund	1,362	2,650	(4,052)	40	-
Operation build fund	973	-	-	-	**973**
Dentistry fund	837	-	-	-	**837**
Peter and Lesley support fund	1,086	375	(300)	-	**1,161**
Gas bottle and wood fund	2,125	-	-	-	**2,125**
Ukraine Crisis fund	17,582	2,526	(1,179)	-	**18,929**
Christmas fund	-	2,487	(1,377)	-	**1,110**
Total restricted funds	23,965	8,038	(6,908)	40	**25,135**

	Balance at 01.04.2021	Income	Expenditure	Transfers	Balance at 31.03.2022
	£	£	£	£	£
Family support fund	612	3,964	(3,214)	-	**1,362**
Operation build fund	2,612	-	(1,639)	-	**973**
Dentistry fund	837	-	-	-	**837**
Peter and Lesley support fund	1,011	375	(300)	-	**1,086**
Gas bottle and wood fund	2,177	-	(52)	-	**2,125**
Ukraine Crisis Fund	-	19,949	(2,367)	-	**17,582**
Total restricted funds	7,249	24,288	(7,572)	-	**23,965**

Explanation of funds

The *Family support fund* represents funds raised for the support of specific individuals in Romania.
The *Operation build fund* is used for the repair of individuals' homes in Dorohoi, Romania.
The *Dentistry fund* is used to provide dental care in Romania.
The *Peter and Lesley support fund* represents contributions towards the living costs of Peter and Lesley Butcher, whilst undertaking their charitable work in Romania.
The *Gas bottle and wood fund* is used to assist individuals who require assistance with heating costs.
The Ukraine Crisis fund represents funds received for work with Ukrainian refugees.

CENTRE OF HOPE

England & Wales - Charity number 1100325

Accounts

Scottish Charity Number: SC043667
Charity Commission Number: 1100325
Company Number: 4891100 (England and Wales)

Centre of Hope

Report & Financial Statements

For the year ended 31 March 2022

Innes & Partners
Chartered Certified Accountants

Centre of Hope
Contents

Centre of Hope

Report of the Trustees for the year ended 31 March 2022

Report of the Trustees
The Trustees, who are also Directors for the purposes of Company Law, present their report and accounts for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Principal address	**Registered Office**
Doonbrae	7 Hawthorn Avenue
93 Clifton Road	Swanston
Lossiemouth	Cambridge
Morayshire	CB22 3TE
IV31 6DP	

Status of Charity and Governing Document
The charity is a company limited by guarantee (No. 4891100) registered in England and Wales and was incorporated on 8 September 2003. It is governed by the company's Memorandum and Articles of Association. The organisation is registered with OSCR as a Scottish charity (No. SC043667) and with the Charity Commission (No.1100325).

A separate charity called Asociatia Centre of Hope was established in Romania in May 2002. The Principle and members of this charity have a number of Directors in common with the Centre of Hope - GLIA.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities
The objectives of the Centre of Hope are to provide practical help, comfort and spiritual encouragement to the people of Romania. These objectives are achieved through the running of a family support centre, the Centre of Hope in Dorohoi, Romania, where the poor and needy are able to come for diverse assistance as set out in the section "Achievements and performance" below.

In order to continue resourcing the work of the Centre of Hope, an integral part of our activities is to raise awareness in the UK of the conditions of the poor and needy of Dorohoi.

Public benefit statement
The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Trustees and Office Bearers
The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Trustees and Office Bearers (cont'd)
Prospective new Trustees are advised of their responsibilities as trustees and are invited to attend a Board meeting ex officio. If the Board of Trustees and the prospective trustee are in agreement they are appointed to the Board in accordance with the charitable company's Memorandum and Articles of Association.

Achievements and performance
As Romania was in lockdown due to Coronavirus since end of March 2020 and until the beginning of 2022 and people have been unable to come into the buildings, the children's club. ladies' group, men's group, youth group and weekly worship group have had to stop. Public showers also had to stop. Our Romanian Team continued to prepare hot meals as usual but as take-aways which has been appreciated. We have also been able to continue with monthly food bags and help with gas bottles, wood for fires, vitamins and costs for medicine etc. Over Christmas we were able to give gifts to children and the elderly and our usual larger food bags in December. We are very proud of our Team of four still continuing to do this.

Sadly, the general situation in Dorohoi continues to be the same, mainly because of the continually rising cost of food and fuel, which makes life more difficult especially in these difficult times. Some new families have come to the Centre asking for hot meals and food bags and through the General Fund we have been able to take them into our programme. We continue to help in areas of obvious need and distress. The number of families being supported regularly through specific donations continue and these donations are administered by the Centre of Hope. We have also been able to continue our Education Project, helping particularly with teenagers in secondary schools, university students and others training as nurses, cookery courses or similar courses.

We continue to assess everyone who applies for help and for how long and we continue to work closely with the local Social Services. Centre of Hope is recognised as being part of the social work of the town although retaining its charity status and is not supported by any funding through the Romanian Government or any other charitable body in Romania.

At the beginning of February we were aware of a deteriorating situation in the Ukraine, and started to plan for any need that there might be to take in Ukraine refugees (The Centre is only approx. 15 miles from the Ukraine Border crossing and also the Moldovan border). From the beginning of March 2022 we were providing accommodation and somewhere to have rest and refreshment for Ukraine refugees who arrived very distressed. Most of those that came to the Centre had had arduous journeys but tended to stay from 1 – 4 nights and generally knew where they were travelling on to. During March we hosted about 175 refugees at the Centre.

The support for the refugees has not impinged on our work with the Romanians and hopefully will only be for a temporary period.

The work of the Charity continues to grow as more people become aware of the activities at the Centre through e-mail and regular newsletters. Due to the Pandemic we have not given as many presentations, or had any visitors to the Centre.

Peter and Lesley Butcher reside in Scotland and Centre of Hope – GLIA is registered as a Charity in Scotland as well as England and Wales.

Future plans
We continue to look at ways in which the Charity can develop and increase its activities at the Centre in order to help "break the cycle" of poverty that so many families are in, but always being aware of the aims and key objectives of the Charity.

Financial Review
Principal sources of funding
The principal funding of the charity continues to be through individuals, trusts and churches which have supported the key objectives of the charity as shown in this report and accounts.

In February "Stewardship" notified us that they would be closing the account that we hold with them in June 2022, and the Trustees are having ongoing discussion about where to transfer the funds too.
It will also be noted that as of October 2021 a new GBP account was opened in Romania at the Banca Transylvania for the Asociatia Centre of Hope as the Banca Transylvania informed us that they could no longer accept funds to the existing GBP account for charitable purposes.

This now means that we need to withdraw sterling cash in the UK and take it to Romania to use for goods and services that cannot be put through the As. Centre of Hope account. All monies that does not go through the As. Centre of Hope is used to help those in need and is recorded.

Results for the year
The attached accounts fully detail the financial position of the charity and the Trustees continue to thank the Lord and all those who have supported the work of the Centre during the year under review. The Statement of Financial Activities on page 6 reflects net incoming resources of £21,735 (2021: £1,129).

During the financial year under review, other than funds donated to the General Fund, dentistry, specific family sponsorship and gas bottles, the one designated fund, Operation Build, has given us permission to use the monies from that fund building work or maintenance of the Centre in Dorohoi, helping with decorating and building related materials for the beneficiaries or with any building project that we feel is a worthy cause.

Reserves
It continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in support, they will be able to continue the majority of the charity's current activities while consideration is given to ways in which additional funds may be raised. The General Fund (page 6) at 31 March 2022 amounted to £41,157 (2021: £36,138) which met this target.

Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £65,122 (2021: £43,387).

Statement on Risk
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

BCR
5 Regina Elisabeta Bvd
Sector 3
Bucharest
Postal code 030016

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Banca Transilvania
Str Dumitru Furtuna
Dorohoi
Romania

Trustees responsibilities

The Trustees (who are also Directors of the charity, for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 22/12/2022 and signed on their behalf by:

Peter Butcher
Trustee

Independent Examiner's report to the Trustees for the year ended 31 March 2022

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
   - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met, or

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

Jonathan N Innes

Jonathan N Innes FCCA
Managing Director
Innes & Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date: ......22\ 12\ 2022

I+P Innes & Partners
Chartered Certified Accountants

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	General fund £	Designated fund £	Restricted funds £	2022 Total £	2021 Total £
Income						
Donations and legacies	2	71,622	-	22,734	**94,356**	79,804
Charitable activities	3	-	-	1,554	**1,554**	750
Other trading activites	4	2,268	-	-	**2,268**	469
Total income		**73,890**	-	**24,288**	**98,178**	**81,023**
Expenditure						
Charitable activities	5	68,446	-	7,572	**76,018**	79,746
Total expenditure		**68,446**	-	**7,572**	**76,018**	**79,746**
Net income before transfers		**5,444**	-	**16,716**	**22,160**	**1,277**
Transfers	**18,19**	-	-	-	-	-
Net movement in funds after transfers		**5,444**	-	**16,716**	**22,160**	**1,277**
Gains/(losses) on foreign currency exchange		(425)	-	-	**(425)**	**(148)**
		5,019	-	16,716	**21,735**	**1,129**
Total funds brought forward		36,138	-	7,249	**43,387**	**42,258**
Total funds carried forward	**18,19**	**41,157**	-	**23,965**	**65,122**	**43,387**
Represented by:						
Unrestricted fund	**18**					
General fund		41,157	-	-	**41,157**	36,138
Designated Funds	**18**					
Designated assets fund		-	-	-	-	-
Restricted Funds	**19**					
Family support fund		-	-	1,362	**1,362**	612
Operation build fund		-	-	973	**973**	2,612
Dentistry fund		-	-	837	**837**	837
Peter and Lesley support fund		-	-	1,086	**1,086**	1,011
Gas bottle and wood fund		-	-	2,125	**2,125**	2,177
Ukraine Crisis fund		-	-	17,582	**17,582**	-
Total Funds		**41,157**	-	**23,965**	**65,122**	**43,387**

The notes on pages 8 to 13 form part of these financial statements.

Balance sheet

As at 31 March 2022

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2022 Total £	2021 Total £
Fixed assets						
Tangible assets	13	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Debtors	15	7,135	-	525	**7,660**	7,721
Cash at bank and in hand		35,922	-	23,440	**59,362**	37,046
Total current assets		**43,057**	-	**23,965**	**67,022**	44,767
Liabilities						
Creditors: falling due within one year	16	(1,900)	-	-	**(1,900)**	(1,380)
Net current assets		**41,157**	-	**23,965**	**65,122**	43,387
Total assets less current liabilities		**41,157**	-	**23,965**	**65,122**	43,387
Total net assets		**41,157**	-	**23,965**	**65,122**	43,387
The funds of the Charity						
Unrestricted fund	18	41,157	-	-	**41,157**	36,138
Designated fund	18	-	-	-	-	-
Restricted funds	19	-	-	23,965	**23,965**	7,249
Total charity funds		**41,157**	-	**23,965**	**65,122**	43,387

These financial statements have been prepared in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A - Small entities and with the provisions applicable to companies subject to the small companies' regime.

For the year ending 31 March 2022, the company 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 accounts 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 preparation of the accounts.

The financial statements were approved by the Board on 22/12/2022 and signed on their behalf by:

....

Peter Butcher
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. Accounting policies

Basis of preparation
Centre of Hope is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Charities Act 2011 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A – Small Entities) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Income and Debtors
All voluntary income and bank interest is accounted for when received apart from income tax recoveries on Gift Aid which are accounted for on an accruals basis. Debtors are valued at cost at the year end and adjusted for any amounts considered to be unrecoverable.

Expenditure and Creditors
Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Creditors are valued at cost at the year end and split between amounts due in less than one year and amounts due in more than one year.

Fixed assets
Tangible fixed assets, other than land, are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computers and equipment	25% straight line

Foreign currency
Transactions in foreign currencies are brought into account at the rate prevailing at the date of the transaction. Balances in hand at the year-end are converted to sterling at the rate of exchange prevailing at the balance sheet date. Any differences arising from the use of varying exchange rates are written off at the year-end as a gain or loss on foreign exchange transactions.

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.
Designated funds represent unrestricted funds which have been earmarked by the Trustees' for particular purposes.
Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Notes to the financial statements for the year ended 31 March 2022

2. Donations and legacies

	Unrestricted fund	Designated fund	Restricted funds	2022 Total	2021 Total
	£	£	£	£	£
Donations	29,966	-	15,171	**45,137**	40,883
Donations - Education	1,140	-	-	**1,140**	1,200
Gift Aid donations	32,658	-	6,050	**38,708**	28,074
Gift Aid Donations - Education	1,560	-	-	**1,560**	1,920
Gift Aid reclaimable	6,298	-	1,513	**7,811**	7,727
	71,622	-	**22,734**	**94,356**	79,804

Income from donations and legacies was £94,356 (2021: £79,804) of which £71,622 was unrestricted (2021: £75,839), £nil was designated (2021: £nil) and £22,734 was restricted (2021: £3,965).

3. Charitable activities - income

	Unrestricted fund	Designated fund	Restricted funds	2022 Total	2021 Total
	£	£	£	£	£
Sponsorship	-	-	1,554	**1,554**	750
	-	-	**1,554**	**1,554**	**750**

Income from charitable activities was £1,554 (2021: £750) of which £nil was unrestricted (2021: £nil), £nil was designated (2021: £nil) and £1,554 was restricted (2021: £750).

4. Other trading activities

	Unrestricted fund	Designated fund	Restricted funds	2022 Total	2021 Total
	£	£	£	£	£
Bank interest	-	-	-	-	22
Other income	2,268	-	-	**2,268**	447
	2,268	-	-	**2,268**	469

Income from other trading activities was £2,268 (2021: £469) of which £2,268 was unrestricted (2021: £469), £nil was designated (2021: £nil) and £nil was restricted (2021: £nil).

5. Charitable activities - expenditure

		Staff costs	Direct costs	Support costs	2022 Total	2021 Total
Activity		£	£	£	£	£
Grant funding to Romania	*(Note 6)*	-	53,786	-	**53,786**	60,817
Family support	*(Note 7)*	-	3,394	-	**3,394**	3,304
Distress fund	*(Note 8)*	-	6,672	-	**6,672**	6,992
UK support costs	*(Note 9)*	4,800	7,366	-	**12,166**	8,633
		4,800	**71,218**	-	**76,018**	79,746
Of which:						
Relating to general funds		4,500	63,946	-	**68,446**	75,771
Relating to designated funds		-	-	-	-	-
Relating to restricted funds		300	7,272	-	**7,572**	3,975

6. Grant funding to Romania

	Unrestricted fund £	Designated fund £	Restricted funds £	2022 Total £	2021 Total £
Centre operating costs	**51,541**	-	**2,245**	**53,786**	60,817
	51,541	-	**2,245**	**53,786**	60,817

Expenditure from centre running costs was £53,786 (2021: £60,817) of which £51,541 was unrestricted (2021: £60,817), £nil was designated (2021: £nil) and £2,245 was restricted (2021: £nil).

7. Family support

	Unrestricted fund £	Designated fund £	Restricted funds £	2022 Total £	2021 Total £
Sponsorship	180	-	3,214	**3,394**	3,304
	180	-	**3,214**	**3,394**	**3,304**

Expenditure from family support costs was £3,394 (2021: £3,304) of which £180 was unrestricted (2021: £nil), £nil was designated (2021: £nil) and £3,214 was restricted (2021: £3,304).

8. Distress fund

	Unrestricted fund £	Designated fund £	Restricted funds £	2022 Total £	2021 Total £
Dentistry	-	-	-	-	226
Food	3,362	-	540	**3,902**	3,101
General	224	-	-	**224**	228
Medical	117	-	-	**117**	1,145
Gas and wood	241	-	52	**293**	376
Education	2,136	-	-	**2,136**	1,916
	6,080	-	**592**	**6,672**	**6,992**

Expenditure from distress fund costs was £6,672 (2021: £6,992) of which £6,080 was unrestricted (2021: £6,766), £nil was designated (2021: £nil) and £592 was restricted (2021: £226).

9. UK support costs

	Unrestricted fund £	Designated fund £	Restricted funds £	2022 Total £	2021 Total £
Insurance	590	-	-	**590**	463
Travel costs	1,196	-	985	**2,181**	764
Ukraine Refugee Crisis	-	-	236	**236**	-
Staff costs	4,500	-	300	**4,800**	4,800
Legal and professional fees	1,839	-	-	**1,839**	290
Independent Examination fee	1,500	-	-	**1,500**	1,380
Bank charges	737	-	-	**737**	602
Sundry expenses	283	-	-	**283**	334
	10,645	-	**1,521**	**12,166**	**8,633**

Expenditure from UK support costs was £12,166 (2021: £8,633) of which £10,645 was unrestricted (2021: £8,188), £nil was designated (2021: £nil) and £1,521 was restricted (2021: £445). The average number of employees during the year was 2 (2021:2). There are no employees receiving more than £60,000.

10. Directors' remuneration and expenses

Peter Butcher, a Trustee & employee, and his wife Lesley Butcher, an employee, both received salaries in connection with their work in Romania on behalf of the charity amounting to £2,400 (2021: £2,400) and £2,400 (2021: £2,400) respectively. These payments are permitted by the company's Memorandum and Articles of Association. Whilst in Romania, Peter and Lesley Butcher also receive accommodation in the Centre which is provided by the charity, for the better performance of their duties whilst managing the Centre.

None of the other Trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year (2021: nil).

11. Liability of Members

The company is limited by guarantee and has no share capital. None of the Trustees has any beneficial interest in the company. The liability of each member in the event of winding-up is limited to £1. At 31 March 2022, there were 8 members (2021: 8).

12. Related party transactions

Peter Butcher, Trustee & employee and Lesley Butcher, employee, of the charity are board members of the Asociatia Centre of Hope, a charity in Romania and Nicholas Hillman, Gillian Martin and Graham Briscoe are members of the Asociatia. The Romanian charity has similar objectives to the UK charity and the two charities work together to achieve these objectives. A grant of £54,086 (2021: £60,817) was made to this charity to assist in this work which includes running the Centre of Hope in Romania.

13. Tangible fixed assets

	Computers and equipment	Total
Cost	£	£
At 1 April 2021	1,050	1,050
At 31 March 2022	**1,050**	**1,050**
Depreciation		
At 1 April 2021	1,050	1,050
At 31 March 2022	**1,050**	**1,050**
Net book value		
At 31 March 2022	**-**	**-**
At 31 March 2021	-	-

14. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

15. Debtors: amounts falling due within one year

	2022	2021
	£	£
Gift Aid due	**7,660**	**7,721**
	7,660	7,721

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	**1,500**	**1,380**
Other Creditors	**400**	**-**
	1,900	1,380

17. Analysis of Net Assets Among Funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	43,057	23,965	-	67,022
Current Liabilities	(1,900)	-	-	(1,900)
As at 31 March 2022	**41,157**	**23,965**	**-**	**65,122**

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	37,518	7,249	-	44,767
Current Liabilities	(1,380)	-	-	(1,380)
As at 31 March 2021	**36,138**	7,249	**-**	**43,387**

Notes to the financial statements for the year ended 31 March 2022

18. Unrestricted funds

	Balance at 01.04.2021	Income	Expenditure	Transfers	Balance at 31.03.2022
	£	£	£	£	£
General fund	36,138	73,890	(68,871)	-	**41,157**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	36,138	73,890	(68,871)	-	**41,157**

	Balance at 01.04.2020	Income	Expenditure	Transfers	Balance at 31.03.2021
	£	£	£	£	£
General fund	35,993	76,308	(75,919)	(244)	**36,138**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	35,993	76,308	(75,919)	(244)	**36,138**

Explanation of funds

The *General Fund* is used for the general purposes of the charity.

The *Fixed assets fund* represents the net book value of the charity's property, fittings and equipment, distinguishing their value from unrestricted general funds immediately available for use.

19. Restricted funds

	Balance at 01.04.2021	Income	Expenditure	Transfers	Balance at 31.03.2022
	£	£	£	£	£
Family support fund	612	3,964	(3,214)	-	**1,362**
Operation build fund	2,612	-	(1,639)	-	**973**
Dentistry fund	837	-	-	-	**837**
Peter and Lesley support fund	1,011	375	(300)	-	**1,086**
Gas bottle and wood fund	2,177	-	(52)	-	**2,125**
Ukraine Crisis fund	-	19,949	(2,367)	-	**17,582**
Total restricted funds	7,249	24,288	(7,572)	-	**23,965**

	Balance at 01.04.2020	Income	Expenditure	Transfers	Balance at 31.03.2021
	£	£	£	£	£
Family support fund	-	3,810	(3,329)	131	**612**
Operation build fund	2,612	-	-	-	**2,612**
Dentistry fund	733	330	(226)	-	**837**
Peter and Lesley support fund	981	375	(420)	75	**1,011**
Gas bottle and wood fund	1,939	200	-	38	**2,177**
Total restricted funds	6,265	4,715	(3,975)	448	**7,249**

Explanation of funds

The *Family support fund* represents funds raised for the support of specific individuals in Romania.

The *Operation build fund* is used for the repair of individuals' homes in Dorohoi, Romania.

The *Dentistry fund* is used to provide dental care in Romania.

The *Peter and Lesley support fund* represents contributions towards the living costs of Peter and Lesley Butcher, whilst undertaking their charitable work in Romania.

The *Gas bottle and wood fund* is used to assist individuals who require assistance with heating costs.

The Ukraine Crisis fund represents funds received for work with Ukrainian refugees.

CENTRE OF HOPE

England & Wales - Charity number 1100325

Accounts

Scottish Charity Number: SC043667
Charity Commission Number: 1100325
Company Number: 4891100 (England and Wales)

Centre of Hope

Report & Financial Statements

For the year ended 31 March 2021

Innes & Partners
Chartered Certified Accountants

Centre of Hope

Contents

Centre of Hope

Report of the Trustees for the year ended 31 March 2021

Report of the Trustees

The Trustees, who are also Directors for the purposes of Company Law, present their report and accounts for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Principal address	**Registered Office**
Doonbrae	7 Hawthorn Avenue
93 Clifton Road	Swanston
Lossiemouth	Cambridge
Morayshire	CB22 3TE
IV31 6DP	

Status of Charity and Governing Document

The charity is a company limited by guarantee (No. 4891100) registered in England and Wales and was incorporated on 8 September 2003. It is governed by the company's Memorandum and Articles of Association. The organisation is registered with OSCR as a Scottish charity (No. SC043667) and with the Charity Commission (No.1100325).

A separate charity called Asociatia Centre of Hope was established in Romania in May 2002. The Principle and members of this charity have a number of Directors in common with the Centre of Hope - GLIA.

Objectives and activities

The objectives of the Centre of Hope are to provide practical help, comfort and spiritual encouragement to the people of Romania. These objectives are achieved through the running of a family support centre, the Centre of Hope in Dorohoi, Romania, where the poor and needy are able to come for diverse assistance as set out in the section "Achievements and performance" below.

In order to continue resourcing the work of the Centre of Hope, an integral part of our activities is to raise awareness in the UK of the conditions of the poor and needy of Dorohoi.

Public benefit statement

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Trustees and Office Bearers

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Trustees:

Graham Briscoe	Anita Hillman
Peter Butcher	Nicholas Hillman
Laura Frost	Gillian Martin
Duncan Gilroy (resigned 21 January 2021)	

Company Secretary: Lesley Butcher

Trustees and Office Bearers (cont'd)
Prospective new Trustees are advised of their responsibilities as trustees and are invited to attend a Board meeting ex officio. If the Board of Trustees and the prospective trustee are in agreement they are appointed to the Board in accordance with the charitable company's Memorandum and Articles of Association.

Achievements and performance
As Romania has been in lockdown due to Coronavirus since end of March 2020 and people are still unable to come into the buildings, the children's club, ladies' group, men's group, youth group and weekly worship group have had to stop. Public showers have also been stopped. However, as the Centre of Hope Canteen had to close, as did the State Canteen, our Romanian Team offered to prepare hot meals as usual but as take-aways. One member of each family or individuals have been given times to come and collect their meals and they have been very appreciative. This started in April 2021 and is still happening. We have also been able to continue with monthly food bags and help with gas bottles, wood for fires, vitamins and costs for medicine etc. Over Christmas we were able to give gifts to children and the elderly and our usual larger food bags in December. We are very proud of our Team of four still continuing to this.

Sadly, the general situation in Dorohoi continues to be the same, mainly because of the continually rising cost of food and fuel, which makes life more difficult especially in these difficult times. Some new families have come to the Centre asking for hot meals and food bags and through the General Fund we have been able to take them into our programme. We continue to help in areas of obvious need and distress. The number of families being supported regularly through specific donations continue and these donations are administered by the Centre of Hope. We have also been able to continue our Education Project, helping particularly with teenagers in secondary schools, university students and others training as nurses, or cookery courses or similar courses.

We continue to assess everyone who applies for help and for how long and we continue to work closely with the local Social Services. Centre of Hope is recognised as being part of the social work of the town although retaining its charity status and is not supported by any funding through the Romanian Government or any other charitable body in Romania.

The work of the charity continues to grow as more people become aware of the activities at the Centre through e-mail, regular newsletters. Due to the Pandemic we have not given as many presentations, or had any visitors to the Centre.

Peter and Lesley Butcher reside in Scotland and Centre of Hope – GLIA is registered as a Charity in Scotland as well as England and Wales.

Future plans
We continue to look at ways in which the Charity can develop and increase its activities at the Centre in order to help "break the cycle" of poverty that so many families are in, but always being aware of the aims and key objectives of the Charity.

Financial Review
Principal sources of funding
The principal funding of the charity continues to be through individuals, trusts and churches which have supported the key objectives of the charity as shown in this report and accounts.

Centre of Hope

Report of the Trustees for the year ended 31 March 2021

Results for the year

The attached accounts fully detail the financial position of the charity and the Trustees continue to thank the Lord and all those who have supported the work of the Centre so generously during the year under review. The Statement of Financial Activities on page 6 reflects net incoming resources of £1,129 (2020: £8,294).

During the financial year under review, other than funds donated to the General Fund, dentistry, specific family sponsorship and gas bottles, the one designated fund, Operation Build, has given us permission to use the monies from that fund building work or maintenance of the Centre in Dorohoi, helping with decorating and building related materials for the beneficiaries or with any building project that we feel is a worthy cause.

Reserves

It continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in support, they will be able to continue the majority of the charity's current activities while consideration is given to ways in which additional funds may be raised. The General Fund (page 6) at 31 March 2021 amounted to £36,138 (2020: £35,993) which met this target.

Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £43,387 (2020: £42,258).

Statement on Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

BCR
5 Regina Elisabeta Bvd
Sector 3
Bucharest
Postal code 030016

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Banca Transilvania
Str Dumitru Furtuna
Dorohoi
Romania

Trustees responsibilities
The Trustees (who are also Directors of the charity, for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..7../..10../....2021 and signed on their behalf by:

Peter Butcher
Trustee

Independent Examiner's report to the Trustees for the year ended 31 March 2021

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
   - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met, or

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

Jonathan N Innes

Jonathan N Innes FCCA
Managing Director
Innes & Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date: ......7.\.6.\.......2021

Innes & Partners
Chartered Certified Accountants

Centre of Hope

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 31 March 2021

	Notes	General fund £	Designated fund £	Restricted funds £	2021 Total £	2020 Total £
Income						
Donations and legacies	2	75,839	-	3,965	**79,804**	80,072
Charitable activities	3	-	-	750	**750**	480
Other trading activites	4	469	-	-	**469**	1,859
Total income		**76,308**	-	**4,715**	**81,023**	**82,411**
Expenditure						
Charitable activities	5	75,771	-	3,975	**79,746**	74,464
Total expenditure		**75,771**	-	**3,975**	**79,746**	**74,464**
Net income before transfers		**537**	-	**740**	**1,277**	**7,947**
Transfers	18,19	(244)	-	244	-	-
Net movement in funds after transfers		**293**	-	**984**	**1,277**	**7,947**
Gains/(losses) on foreign currency exchange		(148)	-	-	**(148)**	**347**
		145	-	984	**1,129**	**8,294**
Total funds brought forward		35,993	-	6,265	**42,258**	**33,964**
Total funds carried forward	18,19	**36,138**	-	**7,249**	**43,387**	**42,258**
Represented by:						
Unrestricted fund	18					
General fund		36,138	-	-	**36,138**	35,993
Designated Funds	18					
Designated assets fund		-	-	-	-	-
Restricted Funds	19					
Family support fund		-	-	612	**612**	-
Operation build fund		-	-	2,612	**2,612**	2,612
Dentistry fund		-	-	837	**837**	733
Peter and Lesley support fund		-	-	1,011	**1,011**	981
Gas bottle and wood fund		-	-	2,177	**2,177**	1,939
Total Funds		**36,138**	-	**7,249**	**43,387**	**42,258**

The notes on pages 8 to 13 form part of these financial statements.

Balance sheet

As at 31 March 2021

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	2021 Total £	2020 Total £
Fixed assets						
Tangible assets	13	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Debtors	15	7,000	-	721	**7,721**	9,089
Cash at bank and in hand		30,518	-	6,528	**37,046**	34,949
Total current assets		**37,518**	-	**7,249**	**44,767**	44,038
Liabilities						
Creditors: falling due within one year	16	(1,380)	-	-	**(1,380)**	(1,780)
Net current assets		**36,138**	-	**7,249**	**43,387**	42,258
Total assets less current liabilities		**36,138**	-	**7,249**	**43,387**	42,258
Total net assets		**36,138**	-	**7,249**	**43,387**	42,258
The funds of the Charity						
Unrestricted fund	18	36,138	-	-	**36,138**	35,993
Designated fund	18	-	-	-	-	-
Restricted funds	19	-	-	7,249	**7,249**	6,265
Total charity funds		**36,138**	-	**7,249**	**43,387**	42,258

These financial statements have been prepared in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A - Small entities and with the provisions applicable to companies subject to the small companies' regime.

For the year ending 31 March 2021, the company 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 accounts 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 preparation of the accounts.

The financial statements were approved by the Board on ...7/10/.......2021 and signed on their behalf by:

....

Peter Butcher
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Centre of Hope

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

Basis of preparation
Centre of Hope is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Charities Act 2011 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A – Small Entities) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Income and Debtors
All voluntary income and bank interest is accounted for when received apart from income tax recoveries on Gift Aid which are accounted for on an accruals basis. Debtors are valued at cost at the year end and adjusted for any amounts considered to be unrecoverable.

Expenditure and Creditors
Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Creditors are valued at cost at the year end and split between amounts due in less than one year and amounts due in more than one year.

Fixed assets
Tangible fixed assets, other than land, are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computers and equipment	25% straight line

Foreign currency
Transactions in foreign currencies are brought into account at the rate prevailing at the date of the transaction. Balances in hand at the year-end are converted to sterling at the rate of exchange prevailing at the balance sheet date. Any differences arising from the use of varying exchange rates are written off at the year-end as a gain or loss on foreign exchange transactions.

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.
Designated funds represent unrestricted funds which have been earmarked by the Trustees' for particular purposes.
Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Notes to the financial statements for the year ended 31 March 2021

2. Donations and legacies

	Unrestricted fund	Designated fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£	£
Donations	40,523	-	360	**40,883**	34,598
Donations - Education	1,200	-	-	**1,200**	1,550
Gift Aid donations	25,190	-	2,884	**28,074**	33,033
Gift Aid Donations - Education	1,920	-	-	**1,920**	1,220
Gift Aid reclaimable	7,006	-	721	**7,727**	9,671
	75,839	-	**3,965**	**79,804**	80,072

Income from donations and legacies was £79,804 (2020: £80,072) of which £75,839 was unrestricted (2020: £76,622), £nil was designated (2020: £nil) and £3,965 was restricted (2020: £3,450).

3. Charitable activities - income

	Unrestricted fund	Designated fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£	£
Sponsorship	-	-	750	**750**	480
	-	-	**750**	**750**	**480**

Income from charitable activities was £750 (2020: £480) of which £nil was unrestricted (2020: £nil), £nil was designated (2020: £nil) and £750 was restricted (2020: £480).

4. Other trading activities

	Unrestricted fund	Designated fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£	£
Bank interest	22	-	-	**22**	99
Other income	447	-	-	**447**	1,760
	469	-	-	**469**	1,859

Income from other trading activities was £469 (2020: £1,859) of which £469 was unrestricted (2020: £1,859), £nil was designated (2020: £nil) and £nil was restricted (2020: £nil).

5. Charitable activities - expenditure

		Staff costs	Direct costs	Support costs	2021 Total	2020 Total
Activity		£	£	£	£	£
Grant funding to Romania	*(Note 6)*	-	60,817	-	**60,817**	53,620
Family support	*(Note 7)*	-	3,304	-	**3,304**	3,086
Distress fund	*(Note 8)*	-	6,992	-	**6,992**	7,050
UK support costs	*(Note 9)*	4,800	3,833	-	**8,633**	10,708
		4,800	**74,946**	-	**79,746**	74,464
Of which:						
Relating to general funds		4,355	71,416	-	**75,771**	70,144
Relating to designated funds		-	-	-	-	-
Relating to restricted funds		445	3,530	-	**3,975**	4,320

6. Grant funding to Romania

	Unrestricted fund	Designated fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£	£
Centre operating costs	**60,817**	-	-	**60,817**	53,620
	60,817	-	-	**60,817**	53,620

Expenditure from centre running costs was £60,817 (2020: £53,620) of which £60,817 was unrestricted (2020: £53,620), £nil was designated (2020: £nil) and £nil was restricted (2020: £nil).

7. Family support

	Unrestricted fund	Designated fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£	£
Sponsorship	-	-	3,304	**3,304**	3,086
	-	-	**3,304**	**3,304**	**3,086**

Expenditure from family support costs was £3,304 (2020: £3,086) of which £nil was unrestricted (2020: £nil), £nil was designated (2020: £nil) and £3,304 was restricted (2020: £3,086).

8. Distress fund

	Unrestricted fund	Designated fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£	£
Dentistry	-	-	226	**226**	10
Food	3,101	-	-	**3,101**	2,383
General	228	-	-	**228**	644
Medical	1,145	-	-	**1,145**	142
Gas and wood	376	-	-	**376**	480
Education	1,916	-	-	**1,916**	3,391
	6,766	-	**226**	**6,992**	**7,050**

Expenditure from distress fund costs was £6,992 (2020: £7,050) of which £6,766 was unrestricted (2020: £6,956), £nil was designated (2020: £nil) and £226 was restricted (2020: £94).

Notes to the financial statements for the year ended 31 March 2021

9. UK support costs	Unrestricted fund	Designated fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£	£
Insurance	463	-	-	**463**	442
Travel costs	764	-	-	**764**	3,299
Staff costs	4,355	-	445	**4,800**	4,800
Legal and professional fees	290	-	-	**290**	61
Independent Examination fee	1,380	-	-	**1,380**	1,380
Bank charges	602	-	-	**602**	584
Sundry expenses	334	-	-	**334**	142
	8,188	-	**445**	**8,633**	**10,708**

Expenditure from UK support costs was £8,633 (2020: £10,708) of which £8,188 was unrestricted (2020: £9,568), £nil was designated (2020: £nil) and £445 was restricted (2020: £1,140). The average number of employees during the year was 2 (2020:2). There are no employees receiving more than £60,000.

10. Directors' remuneration and expenses

Peter Butcher, a Trustee & employee, and his wife Lesley Butcher, an employee, both received salaries in connection with their work in Romania on behalf of the charity amounting to £2,400 (2020: £2,400) and £2,400 (2020: £2,400) respectively. These payments are permitted by the company's Memorandum and Articles of Association. Whilst in Romania, Peter and Lesley Butcher also receive accommodation in the Centre which is provided by the charity, for the better performance of their duties whilst managing the Centre.

None of the other Trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year (2020: nil).

11. Liability of Members

The company is limited by guarantee and has no share capital. None of the Trustees has any beneficial interest in the company. The liability of each member in the event of winding-up is limited to £1. At 31 March 2021, there were 8 members (2020: 8).

12. Related party transactions

Peter Butcher, Trustee & employee and Lesley Butcher, employee, of the charity are board members of the Asociatia Centre of Hope, a charity in Romania and Nicholas Hillman, Gillian Martin and Graham Briscoe are members of the Asociatia. The Romanian charity has similar objectives to the UK charity and the two charities work together to achieve these objectives. A grant of £60,817 (2020: £53,620) was made to this charity to assist in this work which includes running the Centre of Hope in Romania.

13. Tangible fixed assets

	Computers and equipment	Total
Cost	£	£
At 1 April 2020	1,050	1,050
At 31 March 2021	**1,050**	**1,050**
Depreciation		
At 1 April 2020	1,050	1,050
At 31 March 2021	**1,050**	**1,050**
Net book value		
At 31 March 2021	-	-
At 31 March 2020	-	-

14. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

15. Debtors: amounts falling due within one year

	2021	2020
	£	£
Gift Aid due	7,721	9,089
	7,721	9,089

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,380	1,780
	1,380	1,780

17. Analysis of Net Assets Among Funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	37,518	7,249	-	44,767
Current Liabilities	(1,380)	-	-	(1,380)
As at 31 March 2021	**36,138**	**7,249**	-	**43,387**

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2020
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	37,773	6,265	-	44,038
Current Liabilities	(1,780)	-	-	(1,780)
As at 31 March 2020	**35,993**	**6,265**	-	**42,258**

Notes to the financial statements for the year ended 31 March 2021

18. Unrestricted funds

	Balance at 01.04.2020	Income	Expenditure	Transfers	Balance at 31.03.2021
	£	£	£	£	£
General fund	35,993	76,308	(75,919)	(244)	**36,138**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	35,993	76,308	(75,919)	(244)	**36,138**

	Balance at 01.04.2019	Income	Expenditure	Transfers	Balance at 31.03.2020
	£	£	£	£	£
General fund	27,757	78,481	(69,797)	(448)	**35,993**
Designated fund					
Fixed assets fund	-	-	-	-	-
Total unrestricted funds	27,757	78,481	(69,797)	(448)	**35,993**

Explanation of funds

The *General Fund* is used for the general purposes of the charity.

The *Fixed assets fund* represents the net book value of the charity's property, fittings and equipment, distinguishing their value from unrestricted general funds immediately available for use.

19. Restricted funds

	Balance at 01.04.2020	Income	Expenditure	Transfers	Balance at 31.03.2021
	£	£	£	£	£
Family support fund	-	3,810	(3,329)	131	**612**
Operation build fund	2,612	-	-	-	**2,612**
Dentistry fund	733	330	(226)	-	**837**
Peter and Lesley support fund	981	375	(420)	75	**1,011**
Gas bottle and wood fund	1,939	200	-	38	**2,177**
Total restricted funds	6,265	4,715	(3,975)	244	7,249

	Balance at 01.04.2019	Income	Expenditure	Transfers	Balance at 31.03.2020
	£	£	£	£	£
Family support fund	78	2,560	(3,086)	448	-
Operation build fund	2,696	-	(84)	-	**2,612**
Dentistry fund	743	-	(10)	-	**733**
Peter and Lesley support fund	1,101	1,020	(1,140)	-	**981**
Gas bottle and wood fund	1,589	350	-	-	**1,939**
Total restricted funds	6,207	3,930	(4,320)	448	6,265

Explanation of funds

The *Family support fund* represents funds raised for the support of specific individuals in Romania.

The *Operation build fund* is used for the repair of individuals' homes in Dorohoi, Romania.

The *Dentistry fund* is used to provide dental care in Romania.

The *Peter and Lesley support fund* represents contributions towards the living costs of Peter and Lesley Butcher, whilst undertaking their charitable work in Romania.

The *Gas bottle and wood fund* is used to assist individuals who require assistance with heating costs.