

COMPANY REGISTRATION NUMBER: 6271245
CHARITY REGISTRATION NUMBER: 1122288

Bringing Hope
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Bringing Hope
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

About Bringing Hope

Like in previous reports, we again reiterate that, Bringing Hope is a faith-based Christian charity, winning a hard-earned reputation for delivery; working effectively with individuals and families (in prison and community) categorised: hard to reach, problematic, disenfranchised, criminally active and violent. Consequently, the focus of the organisation has been to support positive change and personal transformation of those we engage. By using a spiritual and value-based paradigm, Bringing Hope seeks to challenge, influence, empower and support individuals and families towards making positive lifestyle choices. The organisation has continued to be family-focused, therefore working with other significant people in the lives of those we engage, in order to develop supportive relationships and structures, towards a person's desistance from criminality and rehabilitation (for those released from prison) back into local communities.

The organisation continues to be governed by a Christian ethos, upholding principles of justice, integrity and anti-oppressive practice, enabling us to understand spiritual concerns as well as other needs. Consequently, whether an individual or family holds Christian values and beliefs or otherwise, the organisation seeks to offer help and support to those referred (self or third-party).

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

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2022

Objectives and activities *(continued)*

Activities, Interventions and Outcomes

In line with the above, this report represents the developments and progress of Bringing Hope's interventions and activities over the past year as we continue to apply culturally competent approaches to engage and work with individuals, families, and communities, impacted by crime, violence, and other associated social challenges.

In the past year we have been working with up to 72 cases (Between ages of 14 and 60- 95% males, 5% females - 90% from Caribbean, African and mixed heritage backgrounds and 10% South Asian and White European). Importantly, 65% of these cases have included engaging and working with significant family members who may have an influence on a service user's desistance journey. We continue to receive referrals from several sources (Statutory, community and faith sectors as well as self/family). Those who have been referred over the past year have included individuals and families associated with violence, firearm, and knife possession, safeguarding concerns, trauma, postcode, and group/gang associated conflicts, family crisis, just to name some of the issues. As mentioned in previous reports, a high proportion of those we engage struggle to respond to mainstream public services such as the criminal justice system, social services, and mental health services.

Over this reporting period, each person/family referred has been assessed to determine their needs. This helps us to understand what stage they are at in their journey of desistance and positive change. As a trauma informed organisation (Barnardo's training), we acknowledge that this report can only offer a snapshot of our interventions which seek to explore long term and sustainable solutions for meeting the needs of service users. Importantly, in line with our long-term solution focused approaches, each service user assessment includes exploring the needs they have and possible support in the following areas:

1. Accommodation - Have they expressed an interest in wanting to move? Do they live in a high-risk area?
2. Drugs and alcohol- Do they need support with substance abuse? Are they using as a coping mechanism for trauma?
3. Mental health and wellbeing- Do they need support in overcoming trauma in their lives? How are they mentally? Have they had any mental health history?
4. Living skills and self-care- Are they able to live alone? Do they understand the responsibilities with sustaining and supporting themselves in a household e.g paying bills, hygiene etc
5. Parenting and caring- Do they have any children? What is their relationship like with their children?
6. Friends and community- Do they have positive peers? What are the people like whom they associate with?
7. Relationships and family- What is their support system like? Do they have a good relationship with their family? What was their upbringing like? Family history and connections.
8. Positive use of time - Do they make positive plans for the future and act towards their goals? What are their interests/ hobbies?
9. Managing strong feelings - How do they deal with barriers? When things don't go their way, how do they react? How do they show their feelings towards others?
10. Education and employability - Have they expressed an interest in finding employment or continuing education? What are their career goals? Do they want to start their own business?
11. Financial - Do they need assistance with becoming financially independent. Do they have a bank account and understand the responsibilities of managing their own finances? Can they pay their bills/rent etc themselves?
12. Faith, Morals and Spirituality- Do they follow a religion? Do they have good morals? How do they look at the world? What are their values?

Whilst not an exclusive list, we have found that the above offers us the framework to work towards sustainable support and outcomes for service users. Furthermore, our experience suggests that desistance and rehabilitation can be enhanced, when family relationships are strong, and support is

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

Year ended 31 March 2022

Objectives and activities *(continued)*

forthcoming. Consequently, our approaches seek to address an individual's needs, concerns challenges and interests within a holistic framework (exploring wellbeing: physical, emotional, mental, moral, ethical, social and community).

Achievements and performance

Significant successes

Some of our significant successes is associated with seeing positive changes in service users because of their involvement in our activities/ interventions. An aspect of our work also involves working with young people who are identified as needing help and support (in school, college, and community) and are at risk of exploitation. This year, we have dealt with 20 such individuals, with some very complex challenges, with most being categorised as "hard to reach", "problematic", "gang-associated" and "dangerous". Although challenging at times, we have been successful in building positive relationships with service users, using the following tested approaches:

1.Damascus Road Prison and Community wraparound development programme/services- Also our Inside Out Resettlement Services - considering how to positively influence service users' behaviours, thinking and attitudes. Some of our significant successes is associated with seeing positive changes in service users because of their involvement in our activities/ interventions . An aspect of our work also involves working with young people who are identified as needing help and support (in school, college, and community) and are at risk of exploitation. This year, we have dealt with 20 such individuals, with some very complex challenges, with most being categorised as "hard to reach", "problematic", "gang-associated" and "dangerous". Although challenging at times, we have been successful in building positive relationships with service users using the following tested approaches:

1.Damascus Road Prison and Community wraparound development programme/services- Also our Inside Out Resettlement Services - considering how to positively influence service users' behaviours, thinking and attitudes.

2.Community-led / informed and public health partnerships that are trauma informed and culturally competent.

3.One-to-one intensive care, family therapy, re-entry through the gate support, mentoring and peer support to help develop the hearts and minds of those who need hope and opportunity to make positive choices and to live a crimefree life.

Bringing Hope

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

Year ended 31 March 2022

Achievements and performance *(continued)*

Case Study

It is from our above approaches that we have had positive feedback from several sources, highlighting the successful impact of our approaches. The following case study offers some insights into the impact of our interventions.

Study

'D' was referred to us via the Multi Agency Gang Unit (MAGU) after spending a significant time in custody for Murder when he was in his late teens. 'D' was released during COVID lockdown which made engagement and working towards goals difficult. His issues at the time of release related to the following:

- Re-establishing relationships with family and friends
- Accommodation
- Dealing with emotional and ethical challenges relating to past negative lifestyle choices
- Gaining meaningful employment
- Resettlement and reintegration

Whilst not an exhaustive list, the key worker for 'D' had to manage ways to build trust, ensuring there was regular conversations numerous times per week. 'D', whilst initially apprehensive, developed a trusting relationship with the key worker, with them working through his developmental needs. During this process 'D' remained positive with the support of the key worker. This included support via the telephone and attending key appointments with the probation officer. Furthermore, the key worker was involved in supporting 'D', towards him passing his driving theory and practical test and securing full time employment.

'D' was also assisted to enrol on level 3 course to enhance his skills/knowledge base. In our continued work with 'D', he has remained positive and have expressed his keen interest to giving back to others in a similar situation to himself. In essence he has indicated that he wants to support individuals to turn their lives around. As a result of our work with 'D' and his maintenance of a positive mindset relating to the different issues, challenges and interests he is associated, he has become an example of what it is to be a role model for young men associated with the criminal justice system.

As a result of 'D's' continued progress since his release, his risk has been lowered, consequently his case has been transferred to the probation field team from being supervised by the Multi Agency Gang Unit (MAGU). The Bringing Hope team is grateful for the opportunity to have supported D over the past 12 months and continue to maintain contact with him as he establishes himself in meaningful activities.

Along with the successes highlighted above, we are proud to say that Bringing Hope has significantly influenced that thinking of what community-led/informed and faith-based interventions represent in working with individuals, families and communities associated with crime and violence. In light of this, we are actively involved in several strategic groups, which includes being a part of the West Midlands Partnership Strategic Board, Co-chairing the Violence Reduction Partnership Faith Alliance and collaborating with the Office of the Police and Crime Commissioner. We are also actively involved with the Offender Management Department in HMP Birmingham and HMP Oakwood head of Chaplaincy.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2022

Achievements and performance *(continued)*

Challenges and concerns

A significant challenge we face relates to our quest to become a sustainable charity, with the personnel and finances to build on our work and its impact within the statutory, community, voluntary and faith sectors. Over the past year we have grappled with how we understand and intervene with the complex and diverse community challenges and concerns regarding crime and violence. Furthermore, we have had the opportunity to assess our reach and impact relating to these areas. As a result of this our staff highlight the importance and need to ensure that we offer credible support to service users, in order to build trust and confidence. Having acknowledged this, we anticipate, that there will be significant challenges to engage those young people who remain criminally active, reckless, lacking respect for authority and are seeing the 'code of the street' (use of violence, revenge, and intimidation) as tools/approaches to gain respect and power. In a recent meeting our staff spoke about challenges they faced from some young people who perceived them to be 'siding with the system' (more specifically the police). This challenge is highlighted in the following from a staff member:

"I don't think statutory sector providers fully understand and appreciate what we have to deal with, when active gang-associated young people we are working with start doubting us because of our involvement with the police. It is important to understand that there are still significant trust issues with the youngsters we deal with who blatantly express distrust of the authorities, the police, because of previous negative encounters. These are issues we must address as we continue to do our best to to balance our work within the community and with Commission partner".

This report acknowledges the ongoing challenges concerns regarding the disproportionate numbers of black boys and young men excluded from schools and linked to the criminal justice system. These concerns are highlighted as we have noted that over 90% of our referrals are related to black individuals and families. We recognise that these issues have been raised by black academics and communities across the country as well as by successive governments, over the years. This undoubtedly highlights the need for interventions, services and partnerships that are culturally competent, community-informed and co-produced with communities and groups who are linked to the multiple issues and concerns highlighted in this report.

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

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

Bringing Hope
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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Achievements and performance *(continued)*

Partnerships and Networking Activities

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

Strategic engagement

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

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

Delivery partnerships

- Commission on Gangs and Violence
- West Midlands Police
- Multi-Agency Gang Unit
- National Probation Service
- Red Thread Charity
- Community Organisation & Self-Referrals
- West Midlands Violence Reduction Partnership
- Birmingham Childrens Trust
- Youth Offending Service
- HMP Birmingham
- HMP Oakwood
- Faith Alliance

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

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Achievements and performance *(continued)*

Our Contribution to a Sustainable Environment

As an organisation we continually strive towards becoming environmentally sustainable in our operational delivery and approach. Importantly, through our Environmental Sustainability Policy, we can monitor our progress in strategic and operational meetings.

We have targets to focus on particular areas of the environment that we know as an organisation that we can measure our impact, these include:

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

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

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

Conclusion and moving forward

Our Trustees and Executive team remain diligent as we reflect on Bringing Hope's eighteen-year track record for effective service delivery/interventions, with us receiving funding from some of the key funding trusts and charities over this period.

In an effort to ensure the long-term sustainability of the organisation we will be working towards introducing even more robust internal systems and processes, relating to our monitoring and evaluation, case management and risk assessment. This is not to hamstring the organisation with unhelpful bureaucracy, but for us to be able to record more thoroughly the work that we do for monitoring and accountability purposes which will ultimately improve the service we offer. The systems we will introduce will need to be agile enough to recognise staff training and development needs before they become urgent or necessary, such as trauma informed training. This will need to include the recruitment and training of the volunteers necessary to sustain an enhanced range of quality interventions.

We hope our work, along with others in the sector, can contribute to fresh and new ways of thinking about evidence-based practice and research relating to those we engage and work with.

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

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Financial review

Unrestricted/General Funds

The charity's gross income on general funds for the year was £120,456 (2021 £4,210), which included £4 (2021: £27) of bank interest. The main sources of income were general donations and grants £117,577. Expenses totalled £71,941 (2021: £2,129). The net result for the year was a surplus of £48,515 (2021: surplus of £2,081). Reserves brought forward at the start of the year were £18,126 leaving a balance carried forward at 31 March 2022 of £66,805. Since many of the unrestricted grants are designed to cover a period that straddles the company's yearend, the accounts show a surplus. This apparent surplus will however be required to cover future planned expenses in the subsequent months and consequently are necessary to the ongoing operations.

Restricted funds

In prior years the charity treated all grants as unrestricted as they were actually for what the trustees consider core activities. Last year (2021 and 2020) in accordance with conditions of grants received, particular grants have been shown as restricted in purpose although they continue to be for the core objectives and activities of the charity. During 2022 certain grants previously treated as being for restricted purposes have again been treated as unrestricted as the grantmaking trust has relaxed its conditions

During the year grants were received from the following:

- The Big Lottery, £58,746 (2021: £117,695)-the amount is exclusive of monies received but deferred to a future year
- The Lloyds Bank Foundation for England and Wales, £25,000 (2021: £23,500)-now reclassified as unrestricted for 2022 onwards
- Tudor Trust £33,000
- Jerusalem Trust £40,000
- West Midlands PCC-Inside Out £146,125 (2021 £83,625)

Summaries of income, expenditure and balances remaining at 31 March 2022 are shown in the notes to the accounts. Expenditure includes £8,703 which was returned to the Big Lottery Covid 19 Support Fund as it could not be fully spent due to restrictions on the activities available.

Structure, governance and management

This report confirms that the strategies and activities of the Brining Hope Charity have continued to be actively supervised and monitored by the Board of Trustees who have supported the staff team to fulfill the aims and mission of the organisation. During this reporting period there were five trustees responsible for the governance of the organisation, ensuring that grant contracts, commissioned work, partnerships, and staffing issues are monitored. Importantly, the Board met on four occasions with up to five subgroup meetings between the executive directors, treasurer and vice-chair, regarding fundraising, finance and staffing issues. The current Trustees have commenced exploring ways to recruit further Board members with the following skills: law, sales/marketing and education. Trustees and the Executive Team have continued to ensure that all partnerships, activities and interventions are compliant with the Charity Commission's general guidance on public benefit that was initially reflected in the aims and objectives of the Bringing Hope Charity

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2022

Reference and administrative details

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

The trustees

M Thomas
H Bentley (Resigned 30 September 2021)
G Alalade
D Storrod
S Bateman
P Roberts (Appointed 28 March 2022)

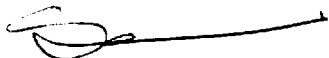
Independent examiner David Seeley FCA
Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Plans for future periods

Small company provisions

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

The trustees' annual report was approved on 19 December 2022 and signed on behalf of the board of trustees by:



SALLY BATEMAN

~~XXXXXXXXXX~~
~~XXXXXXXXXX~~ Trustees

Bringing Hope

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Bringing Hope

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Bringing Hope ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Independent examiner's statement

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

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

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

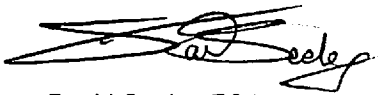
Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2022

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



David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

19/12/2022

Bringing Hope
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	117,577	204,871	322,448	302,537
Charitable activities	6	2,875	—	2,875	1,500
Investment income	7	4	—	4	27
Total income		<u>120,456</u>	<u>204,871</u>	<u>325,327</u>	<u>304,064</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	6,390	—	6,390	216
Expenditure on charitable activities	9,10	65,551	258,344	323,895	302,257
Total expenditure		<u>71,941</u>	<u>258,344</u>	<u>330,285</u>	<u>302,473</u>
Net (expenditure)/income and net movement in funds		<u>48,515</u>	<u>(53,473)</u>	<u>(4,958)</u>	<u>1,591</u>
Reconciliation of funds					
Total funds brought forward		18,126	53,473	71,599	70,008
Total funds carried forward		<u>66,641</u>	<u>—</u>	<u>66,641</u>	<u>71,599</u>

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

The notes on pages 14 to 22 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		102,784		83,301
Creditors: amounts falling due within one year	16	<u>36,143</u>		<u>11,702</u>
Net current assets			<u>66,641</u>	<u>71,599</u>
Total assets less current liabilities			<u>66,641</u>	<u>71,599</u>
Net assets			<u>66,641</u>	<u>71,599</u>
Funds of the charity				
Restricted funds			–	53,473
Unrestricted funds			<u>66,641</u>	<u>18,126</u>
Total charity funds	18		<u>66,641</u>	<u>71,599</u>


For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2022, and are signed on behalf of the board by:


 SAMMY BATEMAN
 Director/~~Trustee~~ Trustees

The notes on pages 14 to 22 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 88 Soho Road, Handsworth, Birmingham, B21 9BN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

3. Accounting policies

Going concern

Definition

The Code of Governance for Charities and IPCs states that

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

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

Policy

Bringing Hope is currently dependent on approximately £10,000 per month to sustain its activities, excluding grants received for particular restricted purposes, as earned income alone would not allow Bringing Hope to continue operating. This means that if there were to be a gap in funds it is likely that Bringing Hope would have to close down.

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

The main concerns of the board are to ensure:

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

The level of unrestricted reserves at 31 March 2022 appears to be above the target level of £30,000, however, as noted earlier in the report the timing of some grant income may distort the true financial position. The trustees remain aware of the need to control costs and generate additional income to build the reserves to the calculated level. As will be seen in the 'Plans for Future Periods' explained in the Trustees' Report the trustees are continuing to explore new and different sources of income. In light of the continuing support of the Big Lottery and other major funders the Trustees are confident that they will continue to raise the necessary funds to maintain the charity.

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

Monitoring and Review:

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

Basis of preparation

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

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Going concern

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

Disclosure exemptions

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

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

Judgements and key sources of estimation uncertainty

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

Significant judgements

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

Key sources of estimation uncertainty

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

Fund accounting

Fund accounting

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

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

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

Income

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

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

Resources expended

Expenditure

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

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

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Donations	12,577	–	12,577
Contributions towards activities	7,000	–	7,000
Grants			
Big Lottery Fund	–	58,746	58,746
Lloyds Bank Foundation for England and Wales	25,000	–	25,000
WMPCC Inside Out	–	146,125	146,125
Probation service	–	–	–
Big Lottery-Covid 19 Support	–	–	–
Tudor	33,000	–	33,000
Jerusalem	40,000	–	40,000
	<u>117,577</u>	<u>204,871</u>	<u>322,448</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General Donations	2,683	–	2,683
Contributions towards activities	–	–	–
Grants			
Big Lottery Fund	–	117,695	117,695
Lloyds Bank Foundation for England and Wales	–	23,500	23,500
WMPCC Inside Out	–	83,625	83,625
Probation service	–	9,600	9,600
Big Lottery-Covid 19 Support	–	65,434	65,434
Tudor	–	–	–
Jerusalem	–	–	–
	<u>2,683</u>	<u>299,854</u>	<u>302,537</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	<u>2,875</u>	<u>2,875</u>	<u>1,500</u>	<u>1,500</u>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>4</u>	<u>4</u>	<u>27</u>	<u>27</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Costs of raising donations and legacies - Grants receivable	<u>6,390</u>	<u>6,390</u>	<u>216</u>	<u>216</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Community Work	63,566	258,344	321,910
Support costs	<u>1,985</u>	<u>—</u>	<u>1,985</u>
	<u>65,551</u>	<u>258,344</u>	<u>323,895</u>

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

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Community Work	321,910	—	321,910	300,428
Governance costs	<u>—</u>	<u>1,985</u>	<u>1,985</u>	<u>1,829</u>
	<u>321,910</u>	<u>1,985</u>	<u>323,895</u>	<u>302,257</u>

11. Analysis of support costs

	Community Work	Total 2022	Total 2021
	£	£	£
Governance costs	<u>1,985</u>	<u>1,985</u>	<u>1,829</u>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500
Other financial services	2,040	2,040
	<u>2,540</u>	<u>2,540</u>

13. Staff costs

The average head count of employees during the year was 5 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Administration	1	1
Charitable activities	4	5
	<u>5</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £79,800 (2021: £84,064).

14. Trustee remuneration and expenses

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

15. Transfers between funds

There were no transfers between funds in either year.

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	32,888	7,015
Social security and other taxes	3,255	4,851
Other creditors	–	(164)
	<u>36,143</u>	<u>11,702</u>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Deferred income

	2022 £	2021 £
Amount deferred in year	<u>31,203</u>	<u>—</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General income funds	<u>18,126</u>	<u>120,456</u>	<u>(71,941)</u>	<u>66,641</u>

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

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
CCPAS	9,600	(31,203)	—	(21,603)
Lloyds Bank Foundation for England and Wales	7,803	—	(7,803)	—
Big Lottery	27,367	89,949	(86,113)	31,203
WMPCC-Open Door	—	146,125	(146,125)	—
Big Lottery-Covid 19 Support	8,703	—	(8,703)	—
Probation Service	—	—	(9,600)	(9,600)
	<u>53,473</u>	<u>204,871</u>	<u>(258,344)</u>	<u>—</u>

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

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

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

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	102,784	–	102,784
Creditors less than 1 year	(36,143)	–	(36,143)
Net assets	<u>66,641</u>	<u>–</u>	<u>66,641</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	29,828	53,473	83,301
Creditors less than 1 year	(11,702)	–	(11,702)
Net assets	<u>18,126</u>	<u>53,473</u>	<u>71,599</u>

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Later than 5 years	<u>72,000</u>	<u>–</u>