

COMPANY REGISTRATION NUMBER: 6271245
CHARITY REGISTRATION NUMBER: 1122288

Bringing Hope
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

Bringing Hope
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

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 2023.

Objectives and activities

Introduction

This report commences by thanking the dedicated trustees and staff of the Bringing Hope Charity, for their support and input over the past year, which has enabled the organisation to build on the credible work of the previous year. We are grateful for another opportunity to present a report that offers some insights into our work with individuals, families and communities that are impacted by crime, violence, and other social challenges. This year, we have continued to work independently and in partnership (with statutory, community, voluntary, faith and business sector organisations and personnel), towards addressing the root issues of social exclusion and criminality. Importantly, this report represents the strategic and operational activities of the organisation, as well as our financial context, since our 2022 report.

Through our funders and commissioned work, we have continued to offer services that are community-led, faith-based and public health aligned. Furthermore, we have ensured that our overall operational/ administrative support structures and systems are effective in supporting our evidence-based approach to delivery and interventions. The sections below offer insights into the developments and progress of Bringing Hope's interventions and activities over the past year (April 2022 to March 2023). It highlights our work with offenders and ex-offenders in prisons and communities.

Programmes and Interventions

The Bringing Hope staff team 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 ensuring that we understand and meet the needs of service users, we continue to reflect on the impact and effectiveness of our approaches/interventions on a weekly basis. Furthermore, we continue to ensure that partnerships and collaboration with statutory, community, voluntary, faith and other sectors are developed and maintained. In doing so, it offers us the capacity for signposting service users as well as working together for solutions relating to crime and violence prevention/reduction.

During the reporting year, we have worked with up to 76 cases (Family groups included-all between ages of 13 and 60, 95% males, 5% females with 85% from Caribbean and mixed heritage backgrounds, 8% South Asian and 7% White European) with several challenges and complexities. Importantly, some cases may have an individual in prison, as we work with members of their family in the community. 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. Like in previous reports, and other associated literature, this annual report also acknowledges that many of the individuals and families we engage with, are categorised as 'problematic', 'hard to reach', 'disconnected' and high risk, who may struggle to respond to mainstream public services such as the criminal justice system, social services, and mental health services.

Bringing Hope

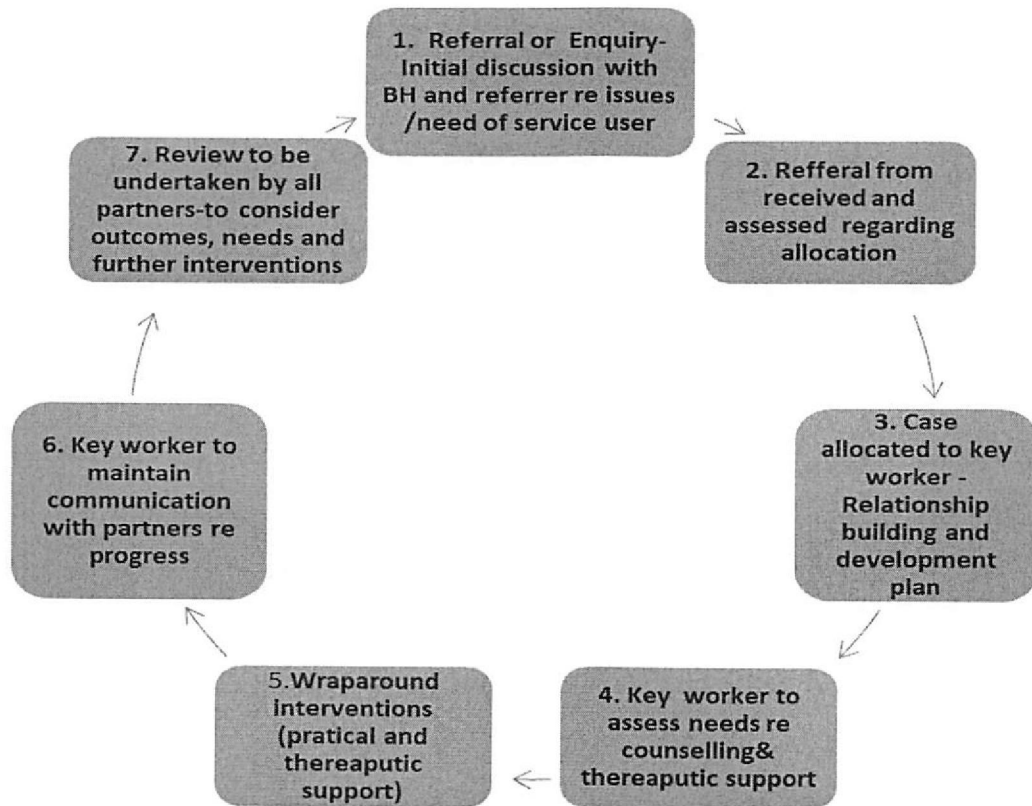
Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities *(continued)*

Each person/family referred has been assessed to determine their needs (see referral pathway in Figure 1 below).



Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Objectives and activities *(continued)*

Figure 1

The referral pathway helps us to determine ways to ensure that each service user is offered opportunities to engage with our services to support them 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 seeks 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 their respective needs, towards offering support that may relate to the following:

1. Accommodation concerns
2. Drugs and alcohol misuse
3. Mental health and wellbeing
4. Living skills and self-care
5. Parenting and caring
6. Friends and community
7. Relationships and family.
8. Positive use of time
9. Managing strong feelings
10. Education and employability
11. Financial concerns
12. Faith, values, and morals

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 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).

We continue to be concerned about the disproportionate number of young black men (YBM) who are associated with crime and violence. Evidence highlights that, issues associated with YBM are discussed and researched within criminology and social sciences; disciplines that seek to make sense of YBM's dynamics, social-causal factors, relating to the above issues. However, whilst acknowledging the emergence of some solutions, it remains pertinent that these men are still more likely to be socially alienated and detached from statutory, community, voluntary and faith sector services. It is with this in mind that Bringing Hope has strategically partnered with The National Probation Service and other statutory services to maximise our influence and support with the individuals and families we work with.

In our continued reviews and research, exploring youth violence and criminality, we have to highlight the concerns emerging from a Birmingham Youth Offending Services (YOS) annual report (2021-22), stating that serious youth violence in Birmingham went up over 40 per cent the previous year. 167 serious youth violence offences were recorded against 99 children in 2021-22, up 41.5 per cent from the year before. Importantly, the report highlights the high level of organised crime and depravation in Birmingham, as reasons for the jump in serious youth violence and states that 52.5 per cent of children receiving an outcome for serious youth violence were assessed as having a form of educational need, while 15 per cent were in care at the time of the offence. The report also details an over-representation of certain ethnicities within serious youth violence statistics. Last year, Black and mixed ethnicity children made up 26.3 per cent and 25.3 per cent of violent youth offences respectively, despite only representing just 10.7 per cent and 8.4 per cent of the 10-17 population.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

Main successes over the past year

As we continue to be a socially conscious, culturally competent organisation occupying a unique space of neutrality, we have gained a hard-earned reputation for delivery in local communities and prisons. Our team has expanded and had a restructure over the past year, which now includes the establishment of our administrative team. This includes a Strategic Development Manager (appointed in November 2022, following the departure of the previous post holder); the appointment of our Operations Support Manager (appointed in July 2022) and the appointment of an Office Administrator (appointed in December 2022). As mentioned earlier, this team has been very proactive in ensuring that evidence-based systems are in place to represent the reach and impact of our work/interventions. We have also contracted two part time sessional support workers to engage with our younger cohort of service users.

With our years of experience of working independently and in partnership within community and criminal justice settings, we believe we are now able to share our learning and insights with other stakeholders to further enhance understanding of the apparent and profound complexities associated with group-associated violence and criminality in communities and prisons. In line with this, during the reporting year, we have offered insights, reflections and community-led approaches at conferences, seminars, stakeholder meetings as we share our learning, knowledge, and experiences.

As stated earlier, we work with individuals and families in prison and in the community, who are involved or at risk of involvement in behaviours, attitudes and activities that are threatening to themselves, family members and local neighbourhoods. 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. During the reporting year, we have dealt with 15 such individuals, with some very complex challenges. They have been a part of our Pic & Mix approach, seeking to offer meaningful activities within safe and risk assessed environments that supports youngsters to establish positive connections with education, media, performing arts, music, life skills, self/anger-management within a 6-to-12-week framework, in the first instance. Importantly, to implement interventions that are sustainable, there is a weekly review to monitor progress, consequently, should a young person need support beyond the above time frame, this will be offered.

Although challenging at times, we have been successful in building positive relationships with most of our service users, using the following tested approaches:

1. Damascus Road Prison and Community wraparound development programme/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.

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Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Service User engagement and risk management

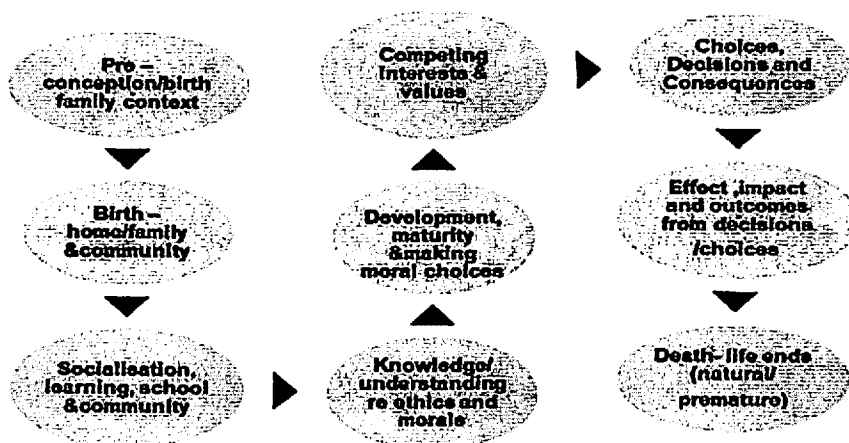
It is from our above approaches that we have had positive feedback from several sources, highlighting the successful impact of our approaches. The following case study offers some insights into the impact of our interventions.

For Bringing Hope, it remains imperative to develop a relationship of trust with each service user, in order to gain the best opportunity for positive changes to emerge. An aspect of this process is the risk management approach (see Figure 2 below also) which considers the following key areas:

- Risk of harm/exploitation from/by others
- History of mental illness
- Risk of violence/harm to others
- Risk of self-harm/suicide
- Risk of offending/re-offending - to include current sentences and restrictions
- Risk of self-neglect
- Risk to family member
- Safeguarding concerns
- History of adverse life events (e.g., abuse, bereavement, divorce, illness)
- History of misusing substances (e.g., alcohol, prescription drugs or illicit drugs)

Figure 2

Bringing Hope's risk assessment and intervention framework



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Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Case Study

T was Referred to Bringing Hope (BH) by Birmingham Children Trust, after absconding from home and ending up in different cities under what is believed to be a result of criminal exploitation. T was known to be defiant, impulsive, and prone to being involved in negative choices. The key worker from BH had discussions with Children Trust's staff and subsequently assessed T, establishing that the following support was needed:

- Addressing negative mind- set and making poor choices
- Assistance with desisting from criminality
- To engage in employment/ education
- Family meditation
- Trauma from painful incidents

Although, we have been working with T for some months now, it has taken much effort to build trust with him. We have helped and assisted him, developing an action plan, towards addressing key challenges. This has included giving him support when he was expelled from school due to an incident that happened with him and another student which resulted in T being in danger of reprisals and further serious conflict with the other student and his peers. As a result of this situation, and having conversations with T, we have commenced exploring possible college education. During this period, we explored what subjects and interests T had. It emerged that he was very interested in pursuing a course in construction, consequently his key workers supported him to apply. The key worker also discovered that T was interested in motor bikes. In addition to the construction application, T was also encouraged to research/explore the possibility of undertaking a mechanical apprenticeship.

Based on the above, T was also signed up for our Pic and Mix programme (meaningful activities) that supported him to grow and enhance in specific areas, which in turn will benefit him in the long run. We will also have the opportunity to continue our work with the issues above. The aim is to upskill T so he can be a crime free up standing citizen, making an honest living with the knowledge and passion to give back to his community.

With Bringing Hope continuing to use culturally competent, community-led, public health approaches, we believe we will continue to have credible impact within communities where we face challenges/ complexities with individuals and families who are associated with crime and serious violence.

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Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Partnerships and Networking Activities

Over the year, we have continued to develop and maintain partnerships and influence thinking regarding community-involved, faith-based, and public health responses to crime and violence. Consequently, we have ensured that relationships and meaningful interactions with the following agencies, organisations, and individuals are maintained:

Strategic engagement

- Public Health Directorate
- West Midlands Violence Reduction Partnership
- Home Office
- West Midlands Police and Crime Commissioner

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

Delivery partnerships

- 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
- Birmingham Reducing Reoffending Board

As in our previous report, we again 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.

Income generation and sustainability considerations

Bringing Hope Trustees remain grateful for our present funding and commissioned income. However, we are concerned about information we received about a reduction in funding from one of our funders. We have had to commencing the process of informing some stakeholders of the impact of a funding cut on programme delivery.

Like in our previous report, we acknowledge that the last few years have been a testing time for small to medium size charities and voluntary sector organisations, with declining resources, increased demand, and reduced donations. Having said that we remain optimistic, as we continue to offer services to individuals, families and communities impacted by violence and criminality. In our continued effort to maintain our service provision we have appointed a fund raiser, one day per week, to support us in in more strategic income generation processes.

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Achievements and performance *(continued)*

Conclusion and moving forward

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

With Bringing Hope's culturally competent, community-led, public health approaches, we believe we will continue to have credible impact within communities where we face challenging and complex situations associated with violence and criminality.

Finally, we hope our work, along with others in the sector, can contribute to violence prevention and reduction within families and communities that are impacted.

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 highlights the importance and need to ensure that we offer credible support to service users, 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).

As mentioned earlier, 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. 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 coproduced 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 those 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.

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Financial review

Unrestricted/General Funds

The charity's gross income on general funds for the year was £130,206 (2022 £120,456), which included £86 (2022: £4) of bank interest. The main sources of income were general donations and grants £120,250. Expenses totalled £49,189 (2022: £71,941). The net result for the year was a surplus of £81,017. Transfers totalling £66,861 were made from restricted funds to reimburse expenditure made from general funds in the previous year. This is due to some grants only being paid in arrears. (2022: surplus of £48,515). The net increase in funds for the year was £147,878. Reserves brought forward at the start of the year were £66,641 leaving a balance carried forward at 31 March 2023 of £214,519.

Since many of the unrestricted grants are designed to cover a period that straddles the company's year end, 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

During the year grants were received from the following:

- The Big Lottery/Reaching Communities Fund, £125,690 (2022: £58,746)-the amount is exclusive of monies received but deferred to a future year
- West Midlands PCC-Violence Reduction Partnership £115,841
- West Midlands PCC-Inside Out £182,875 (2022: £146,125)

This amount includes monies owed from previous years.

Summaries of income, expenditure and balances remaining at 31 March 2023 are shown in the notes to the accounts.

Structure, governance and management

This report confirms that, the strategies and activities of the Brining Hope Charity has continued to be actively supervised and monitored by the Board of Trustees who have supported the staff team to fulfil the aims and mission of the organisation. During this reporting period there were five trustees responsible for the governance of the organisation, ensuring that grant contracts, commissioned work, partnerships, and staffing issues are monitored. Importantly, the Board met on four occasions with up to three subgroup meetings between the executive directors, treasure, and vice-chair, regarding fund raising, finance and, staffing issues. The current Trustees have recently appointed another trustee with skills in governance, team building, HR, equalities, conflict management and criminal justice interventions (relating to prisons). After sixteen years, we were sad to say goodbye to our longest serving trustee, who will be spending more time with his family. There is still a search for two more trustees with skills in criminal law, marketing, and mental health- importantly, 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 2023

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 (Resigned 20 March 2023)
G Alalade
D Storrod
S Bateman
P Roberts
AM Kalsi (Appointed 19 December 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 18 December 2023 and signed on behalf of the board of trustees by:



D STORROD
Vice-Chair of Trustees

Bringing Hope
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Bringing Hope
Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Bringing Hope ('the charity') for the year ended 31 March 2023.

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).

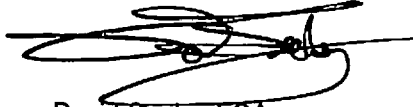
Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2023

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

18 December 2023

Bringing Hope
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	128,140	424,406	552,546	322,448
Charitable activities	6	1,980	—	1,980	2,875
Investment income	7	86	—	86	4
Total income		<u>130,206</u>	<u>424,406</u>	<u>554,612</u>	<u>325,327</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	6,462	—	6,462	6,390
Expenditure on charitable activities	9,10	42,727	357,545	400,272	323,895
Total expenditure		<u>49,189</u>	<u>357,545</u>	<u>406,734</u>	<u>330,285</u>
Net income/(expenditure)		<u>81,017</u>	<u>66,861</u>	<u>147,878</u>	<u>(4,958)</u>
Transfers between funds		66,861	(66,861)	—	—
Net movement in funds		<u>147,878</u>	<u>—</u>	<u>147,878</u>	<u>(4,958)</u>
Reconciliation of funds					
Total funds brought forward		66,641	—	66,641	71,599
Total funds carried forward		<u>214,519</u>	<u>—</u>	<u>214,519</u>	<u>66,641</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 16 to 25 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	17	74,773		—
Cash at bank and in hand		225,390		102,784
		<u>300,163</u>		<u>102,784</u>
Creditors: amounts falling due within one year	18	<u>85,644</u>		<u>36,143</u>
Net current assets			<u>214,519</u>	<u>66,641</u>
Total assets less current liabilities			<u>214,519</u>	<u>66,641</u>
Net assets			<u>214,519</u>	<u>66,641</u>
Funds of the charity				
Unrestricted funds			<u>214,519</u>	<u>66,641</u>
Total charity funds	20		<u>214,519</u>	<u>66,641</u>

For the year ending 31 March 2023 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 18 December 2023 are signed on behalf of the board by:



D STORROD
Director/Vice-Chair of Trustees

The notes on pages 16 to 25 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	147,878	(4,958)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(86)	(4)
Interest payable and similar charges	506	–
Accrued income	(32,191)	(5,330)
<i>Changes in:</i>		
Trade and other creditors	6,919	29,771
Cash generated from operations	123,026	19,479
Interest paid	(506)	–
Interest received	86	4
Net cash from operating activities	<u>122,606</u>	<u>19,483</u>
Net increase in cash and cash equivalents	122,606	19,483
Cash and cash equivalents at beginning of year	102,784	83,301
Cash and cash equivalents at end of year	<u>225,390</u>	<u>102,784</u>

The notes on pages 16 to 25 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

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 2023

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 2023

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 2023

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 2023

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 2023 £
Donations			
General Donations	7,890	–	7,890
Contributions towards activities	–	–	–
Grants			
National Lottery Reaching Communities Fund	–	125,690	125,690
Lloyds Bank Foundation for England and Wales	27,250	–	27,250
WMPCC Inside Out	–	182,875	182,875
The Tudor Trust	33,000	–	33,000
The Jerusalem Trust	60,000	–	60,000
WMPCC-Violence Reduction Partnership	–	115,841	115,841
	<u>128,140</u>	<u>424,406</u>	<u>552,546</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Donations	12,577	–	12,577
Contributions towards activities	7,000	–	7,000
Grants			
National Lottery Reaching Communities Fund	–	58,746	58,746
Lloyds Bank Foundation for England and Wales	25,000	–	25,000
WMPCC Inside Out	–	146,125	146,125
The Tudor Trust	33,000	–	33,000
The Jerusalem Trust	40,000	–	40,000
WMPCC-Violence Reduction Partnership	–	–	–
	<u>117,577</u>	<u>204,871</u>	<u>322,448</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>1,980</u>	<u>1,980</u>	<u>2,875</u>	<u>2,875</u>

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	86	<u>86</u>	4	<u>4</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of raising donations and legacies - Grants receivable	6,462	<u>6,462</u>	6,390	<u>6,390</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Community Work	40,376	357,545	397,921
Support costs	2,351	—	2,351
	<u>42,727</u>	<u>357,545</u>	<u>400,272</u>

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

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Community Work	397,921	—	397,921	321,910
Governance costs	—	2,351	2,351	1,985
	<u>397,921</u>	<u>2,351</u>	<u>400,272</u>	<u>323,895</u>

11. Analysis of support costs

	Community Work	Total 2023	Total 2022
	£	£	£
Governance costs	2,351	<u>2,351</u>	<u>1,985</u>

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Operating lease rentals	<u>5,856</u>	<u>—</u>

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	500
Other financial services	<u>1,750</u>	<u>2,040</u>
	<u>2,350</u>	<u>2,540</u>

14. Staff costs

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administration	1	1
Charitable activities	<u>4</u>	<u>4</u>
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 £89,800 (2022:£79,800).

15. Trustee remuneration and expenses

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

16. Transfers between funds

There were no transfers between funds in either year.

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

17. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>74,773</u>	<u>—</u>

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	76,350	32,888
Social security and other taxes	<u>9,294</u>	<u>3,255</u>
	<u>85,644</u>	<u>36,143</u>

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	31,203	—
Amount released to income	(31,203)	—
Amount deferred in year	<u>32,083</u>	<u>31,203</u>
At 31 March 2023	<u>32,083</u>	<u>31,203</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General income funds	<u>66,641</u>	<u>130,206</u>	<u>(49,189)</u>	<u>66,861</u>	<u>214,519</u>

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

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Lloyds Bank Foundation for England and Wales	—	—	—	—	—
National Lottery Community Fund	—	125,690	(125,690)	—	—
WMPCC-Open Door	—	—	—	—	—
Big Lottery-Covid 19 Support	—	—	—	—	—
WMPCC-Resettlement Probation Service	—	182,875	(116,014)	(66,861)	—
WMPCC-Violence Reduction Partnership	—	115,841	(115,841)	—	—
	<u>—</u>	<u>424,406</u>	<u>(357,545)</u>	<u>(66,861)</u>	<u>—</u>
	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Lloyds Bank Foundation for England and Wales	7,803	—	(7,803)	—	—
National Lottery Community Fund	27,367	58,746	(86,113)	—	—
WMPCC-Open Door	—	146,125	(146,125)	—	—
Big Lottery-Covid 19 Support	8,703	—	(8,703)	—	—
WMPCC-Resettlement Probation Service	—	—	—	—	—
WMPCC-Violence Reduction Partnership	9,600	—	(9,600)	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
	<u>53,473</u>	<u>204,871</u>	<u>(258,344)</u>	<u>—</u>	<u>—</u>

The monies from Big Lottery and the Lloyds Bank Foundation for England and Wales are for delivering the core activities of the charity.

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	300,163	300,163
Creditors less than 1 year	(85,644)	(85,644)
Net assets	<u>214,519</u>	<u>214,519</u>

	Unrestricted 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>66,641</u>

22. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>102,784</u>	<u>122,606</u>	<u>225,390</u>

23. Operating lease commitments

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

	2023	2022
	£	£
Not later than 1 year	4,500	–
Later than 5 years	<u>60,000</u>	72,000
	<u>64,500</u>	<u>72,000</u>

24. Related parties

During the year the charity paid £192 to ID Security Systems Ltd for equipment repairs carried out. Dennis Storrod, vice-chair of trustees is a director and shareholder of the company.