

COMPANY REGISTRATION NUMBER: 6271245
CHARITY REGISTRATION NUMBER: 1122288

Bringing Hope
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

The logo for Bringing Hope, featuring the words "BRINGING HOPE" in a bold, black, sans-serif font. The text is set against a dark, textured rectangular background that has a subtle gradient and a slight reflection effect at the bottom.

BRINGING HOPE

Bringing Hope
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

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 2024.

Strategic report

Introduction

As in previous reports, this one also 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. Importantly, we are grateful for another opportunity to present a report that offers some insights into our strategic and operational activities with individuals, families and communities that are impacted by crime, violence, and other social challenges. Bringing Hope continues to work independently and in partnership (with statutory, community, voluntary, faith and business sector organisations and personnel), towards addressing the root issues or causes, associated with the cohort we work with.

Through the support our funders and commissioned work, we have continued to offer services that are community-led, faith-based, trauma informed, 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 2023 to March 2024). It highlights our work with offenders, ex-offenders and their families, who may be in prison or living in local communities. It also represents our partnership activities.

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Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance

Programmes and Interventions

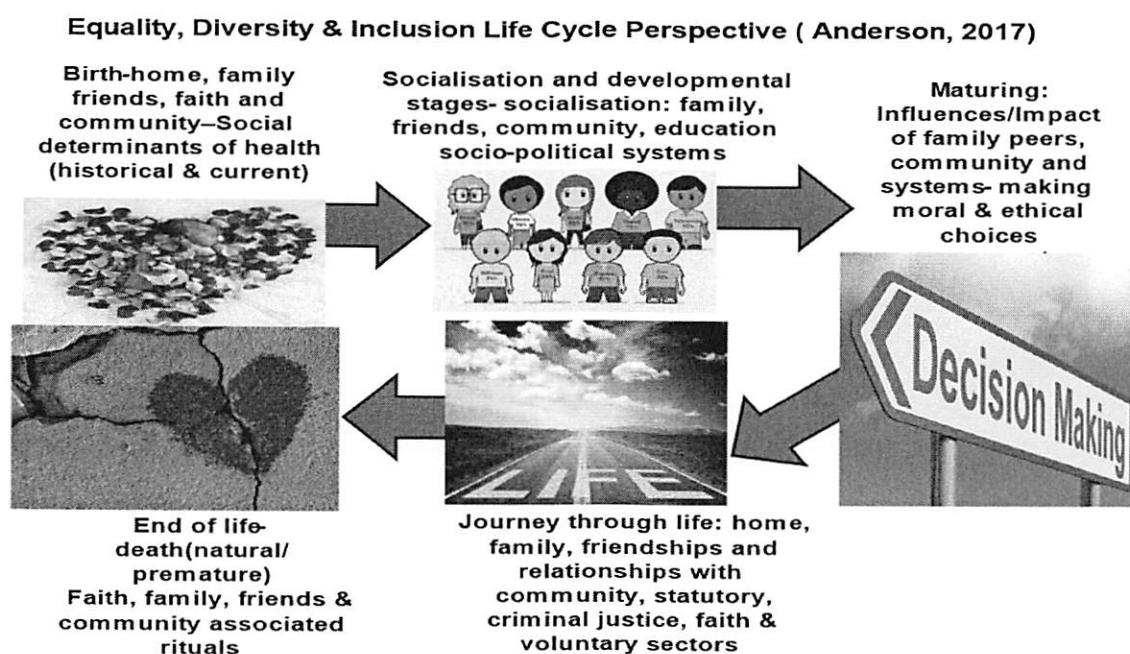
During this reporting year, we have worked with up to 107 cases (Family groups included, between ages of 13 and 65, 95% males, 5% females with 88% from Caribbean and mixed heritage backgrounds, 6% South Asian and 6% White European) with multiple challenges and complexities. Importantly, some cases may 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). Like last year, 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 report also acknowledges that many of the individuals and families we engage 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. Each person/family referred has been assessed to determine their needs, using our referral pathway framework. 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, we acknowledge that this report can only offer a snapshot of our interventions. These interventions seek to explore long term and sustainable solutions for meeting the needs of service users/clients. In doing so, each service/client assessment has included 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 continues to offer us the framework to work towards sustainable support and outcomes for those we engage. Like stated in some of our previous reports, we still believe that desistance and rehabilitation can be so much more enhanced when family relationships are strong, and positive support is forthcoming. Based on this premise, our approaches are family orientated, we seek to address an individual's needs, concerns challenges and interests within a holistic framework (exploring wellbeing: physical, emotional, mental, moral, ethical, social, family and community). This is also represented in Figure 1 below:

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2024

Fig 1



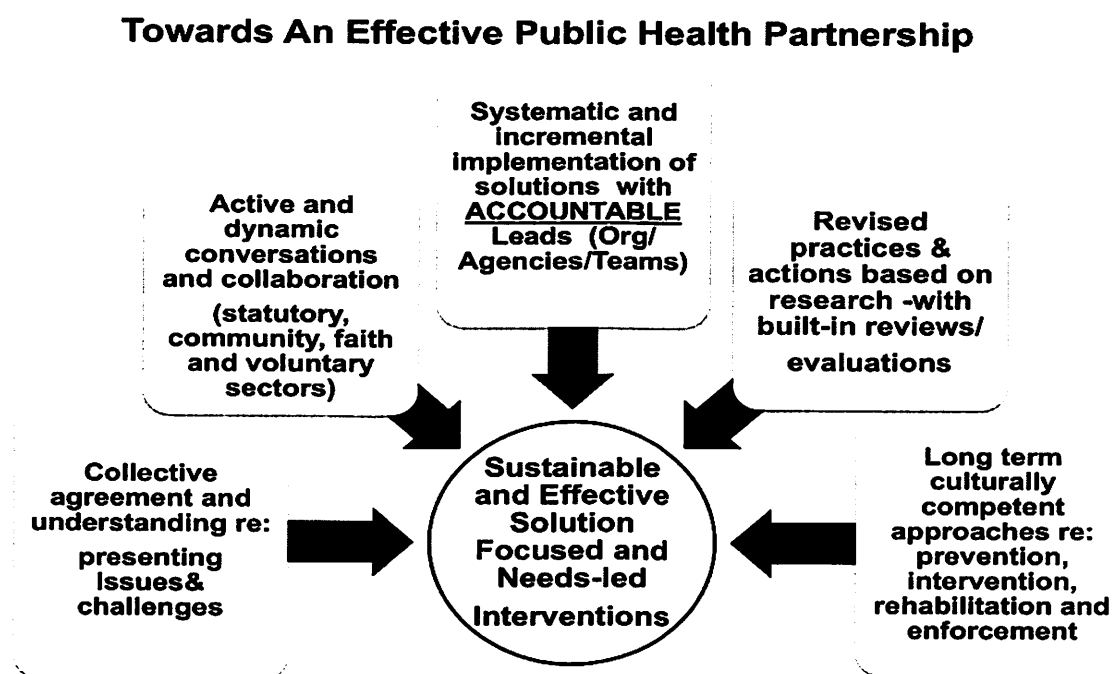
Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

Achievements and performance *(continued)*

As you will note from the statistics/percentages above, we continue to be concerned about the disproportionate number of young black men (YBM) who are associated with crime and violence. This concern is highlighted in several reports from a Birmingham context, detailing 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.

Although we have raised our concerns and developed some solutions in our work with YBM, it remains pertinent that these men are still more likely to be socially alienated and detached from statutory, community, voluntary and faith sector services. With this in mind, Bringing Hope has continued to have strategic and operational discussions with West Midlands Violence Reduction Partnership (WMVRP), Office of The Police and Crime Commissioner, Birmingham Childrens Trust and the Home Office, as we seek to influence more solution-focussed responses in the engagement and work with YBM and their families. In line with our aspiration to sustainable partnerships, we have been utilising the framework in Figure 2 below:

Fig 2



Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

Achievements and performance *(continued)*

Main Successes over the past year

As we continue to be a socially conscious and culturally competent organisation, occupying a unique space of neutrality, we are known for our effective delivery in local communities and prisons, regarding violence/conflict reduction. Since our last report, we have had a growth in our team, which now represents the following:

- Executive Director - With a key emphasis on business/partnership developments.
- Executive Director - With a key emphasis on community engagement and development.
- Strategic Development Manager
- Operations Support Manager
- Lead Office Administrator
- Projector Coordinator/Team Leader (also involved in working with complex cases)
- 3 Support Workers responsible for case management

Along with the above staff numbers, we have also employed (commenced in October 2023) 10 young people (16 hours per week) and 2 project coordinators as a result of being funded for 2 years by the Youth Endowment Fund. We are their Midlands-based Delivery Partner for the Peer Action Collective. As a result of this two-year funding, we are responsible to ensure the following:

- Recruiting regional teams of Peer Researchers and Social Action Leads (10 per region), and to engage Research participants (500 per region), Changemakers (80 per region), and Social Action Participants (200 per region).
- Leading the regional delivery of the programme with support of the National Partner, including participating in all training and related activities, ensuring delivery meets local needs and supporting young people in peer research and social action projects.
- Recruiting, motivating, and retaining Peer Researchers, Social Action Leads, and Changemakers with lived experience of violence or who are at risk of becoming involved in violence. Creating an inclusive environment built around reflective practice. Offering ongoing pastoral support, personal and professional development.

As a result of the above we seek to influence thinking and policies relating to violence reduction and prevention associated with young people. Furthermore, through our research, we will seek to establish the degree that meaningful activities can positively deter young people from involvement in crime and violence.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

Service user engagement and risk management

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. Although challenging at times, we have been successful in building positive relationships with most of our service users/clients, 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.

Given the complexities and risk relating to many of our cases we have continued to risk manage all cases, considering 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)

The case study below offers some insight into the complexities associated with risk managing some of our cases.

Case Study

The referral came to Bringing Hope in February 2024.

This case relates to a 14-year-old young Male (B), who was targeted and associated with some very challenging and dangerous situations at home and in the local neighbourhood. B is Black Caribbean, living with his mother in a local neighbourhood, known for its association to poverty, youth crime, high unemployment, conflicts and challenges relating postcode feuds. The area is also known as a police priority area and has been linked to certain gang related concerns. It is within this context, B and his mother attempt to navigate through daily life. At the referral stage and in our subsequent risk assessment, it was evident that B was a vulnerable young man who was involved/associated with networks linked to exploitation and serious youth violence.

In assessing the case and exploring the challenges and risks, the following were confirmed:

- B's mother having challenges around keeping him safe in his area.
- B feeling fearful and unsafe within his own area.
- Challenging periods/situations with confrontation from young men from other areas.
- Lack of freedom within traveling around Birmingham.
- Having negative peer pressure.
- Family relationships are strained.
- Being violently attacked where he could have lost his life.
- Need to be involved in meaningful and safe activities.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

This very complex case commenced with our key worker developing a support plan with B in collaboration with his mother and other relevant agencies.

Task

Given the above context, our key worker was very conscious that this case needed to have long term and sustainable approaches, in order to address the issues identified. As a result of this, a support plan for B was established. This included relationship and trust building approaches and exploring any hobbies/interests that B had.

Action

Unfortunately, during our work with B, there was a critical incident, placing B and his mother within a high-risk category, resulting in the need for medical and police services involvement. As a result of this situation, Bringing Hope became more actively involved in supporting B and his mom, which included liaising with all the relevant services, towards safeguarding this family from further harm and danger.

As a result of the above incident, it was agreed that B and his mom would not return to their home. Consequently our worker has remained actively involved with this case, maintaining regular contact with the family, building trust through conversations, visits, negotiating on their behalf, phone calls and text messages. We have also continued to encourage B and his mom to work with other agencies as together, we seek to offer support through this intense life changing period for them.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

Partnerships and Networking Activities

Alongside those already mentioned (also included in tables below), over the past year we have continued to maintain partnerships and influence thinking regarding community-involved, faith-based, and public health responses to crime and violence:

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

- HMP Prisons
- 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
- Faith Alliance
- Birmingham Reducing Reoffending Board

As in our previous report, we again acknowledge that the partnerships and strategic relationships we have are dynamic entities, with the capacity to change over time. Consequently, we continue to actively review the progress of each relationship.

Income generation and sustainability considerations

Whilst Bringing Hope Trustees remain grateful for our present funding and commissioned income, we are very mindful of the need to maintain the core functions associated with our staffing and service 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. However, we remain optimistic, as we continue to offer services to individuals, families and communities impacted by violence and criminality. In line with this, the Trustees along with the Executive Directors have commenced discussions about more strategic income generation approaches and processes.

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

Achievements and performance *(continued)*

Conclusion and moving forward

Bringing Hope's Trustees and Executive team remain diligent as we reflect on our 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. In line with this, and as we journey towards becoming a sustainable organisation, we will continue working towards developing and sustaining more strategic partnerships. Furthermore, we will be seeking to ensure that our service provision is embedded within Birmingham in the first instance, as we respond to ongoing crime and serious violence.

With Bringing Hope's culturally competent, community-led, public health approaches, we believe we will continue to have credible impact with individuals, families and communities that are impacted by issues highlighted in this report.

Challenges and concerns

A significant challenge continues to relate to how Bringing Hope becomes a sustainable charity, with the personnel and finances to build on our work and its impact within the statutory, community, voluntary and faith sectors.

As mentioned earlier, this report acknowledges the ongoing challenges concerns regarding the disproportionate numbers of young black boys/men linked to the criminal justice system. We recognise that these issues have been raised by academics and communities across the country as well as by successive government departments, over the years. In acknowledging this, we believe that Bringing Hope has some valuable contributions to offer, if we are to stem the tide and find solutions to address issues associated with the over-representation.

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).

Bringing Hope
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

Financial review

Unrestricted/General Funds

The charity's gross income on general funds for the year was £77,818 (2023 £130,206), which included £1,300 (2023: £86) of bank interest. The main sources of income were general donations and grants £73,108. Expenses totalled £69,633 (2023: £49,189). The net result for the year was a surplus of £8,185 (2023: £81,017). This has been added to the reserves brought forward at the start of the year of £214,519 leaving a balance carried forward at 31 March 2024 of £222,704.

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

During the year grants were received from the following:

- The Big Lottery/Reaching Communities Fund, £126,559 (2023: £125,690)-the amount is exclusive of monies received but deferred to a future year
- West Midlands PCC-Violence Reduction Partnership £120,364 (2023: £115,841)
- Youth Endowment Fund £107,500

Summaries of income, expenditure and balances remaining at 31 March 2024 are shown in the notes to the accounts.

Bringing Hope

Company Limited by Guarantee

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

Year ended 31 March 2024

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

G Alalade
D Storrod
S Bateman
P Roberts
AM Kalsi
N Appleby

(Appointed 9 October 2024)

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

Plans for future periods

The trustees' annual report and the strategic report were approved on 16 December 2024 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 2024

I report to the trustees on my examination of the financial statements of Bringing Hope ('the charity') for the year ended 31 March 2024.

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 2024

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

16/12/2024

Bringing Hope
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	73,108	354,423	427,531	552,546
Charitable activities	6	3,410	—	3,410	1,980
Investment income	7	1,300	—	1,300	86
Total income		<u>77,818</u>	<u>354,423</u>	<u>432,241</u>	<u>554,612</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	10,942	—	10,942	6,462
Expenditure on charitable activities	9,10	58,691	354,423	413,114	400,272
Total expenditure		<u>69,633</u>	<u>354,423</u>	<u>424,056</u>	<u>406,734</u>
Net income and net movement in funds		<u>8,185</u>	<u>—</u>	<u>8,185</u>	<u>147,878</u>
Reconciliation of funds					
Total funds brought forward		214,519	—	214,519	66,641
Total funds carried forward		<u>222,704</u>	<u>—</u>	<u>222,704</u>	<u>214,519</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 17 to 26 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	17	—		74,773
Cash at bank and in hand		324,119		225,390
		<u>324,119</u>		<u>300,163</u>
Creditors: amounts falling due within one year	18	<u>101,415</u>		<u>85,644</u>
Net current assets			222,704	214,519
Total assets less current liabilities			222,704	214,519
Net assets			222,704	214,519
Funds of the charity				
Unrestricted funds			222,704	214,519
Total charity funds	20		222,704	214,519

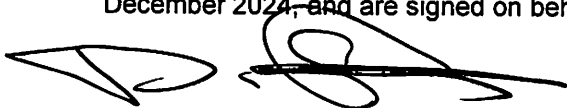
For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 16 December 2024, and are signed on behalf of the board by:



D STORROD
Director/Vice-Chair of Trustees

The notes on pages 17 to 26 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	8,185	147,878
<i>Adjustments for:</i>		
Other interest receivable and similar income	(1,300)	(86)
Interest payable and similar charges	189	506
Accrued expenses/(income)	73,840	(32,191)
<i>Changes in:</i>		
Trade and other creditors	16,704	6,919
Cash generated from operations	97,618	123,026
Interest paid	(189)	(506)
Interest received	1,300	86
Net cash from operating activities	98,729	122,606
Net increase in cash and cash equivalents	98,729	122,606
Cash and cash equivalents at beginning of year	225,390	102,784
Cash and cash equivalents at end of year	324,119	225,390

The notes on pages 17 to 26 form part of these financial statements.

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

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 2024

3. Accounting policies

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 2024 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. As charity funding can be volatile the trustees remain aware of the need to control costs and to continue to generate additional income so that the charity can continue to operate should restricted/project funding reduce. Currently the majority of the charity's expenditure is met from restricted funds. 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 Executive Director for Business Development and Partnership together with the Strategic Development Manager, and 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 2024

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 2024

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 2024

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 2024 £
Donations			
General Donations	19,108	–	19,108
Grants			
Other grants receivable	10,000	–	10,000
National Lottery Reaching Communities Fund	–	126,559	126,559
Lloyds Bank Foundation for England and Wales	–	–	–
WMPCC- Inside Out	–	120,364	120,364
The Tudor Trust	34,000	–	34,000
The Jerusalem Trust	10,000	–	10,000
WMPCC-Violence Reduction Partnership	–	–	–
Youth Endowment Fund	–	107,500	107,500
	<u>73,108</u>	<u>354,423</u>	<u>427,531</u>

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

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	–	–	1,980	1,980
Other income from charitable activities	3,410	3,410	–	–
	<u>3,410</u>	<u>3,410</u>	<u>1,980</u>	<u>1,980</u>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>1,300</u>	<u>1,300</u>	<u>86</u>	<u>86</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of raising donations and legacies - Grants receivable	<u>10,942</u>	<u>10,942</u>	<u>6,462</u>	<u>6,462</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Community Work	56,114	354,423	410,537
Support costs	<u>2,577</u>	<u>—</u>	<u>2,577</u>
	<u>58,691</u>	<u>354,423</u>	<u>413,114</u>

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

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Community Work	410,537	—	410,537	397,921
Governance costs	<u>—</u>	<u>2,577</u>	<u>2,577</u>	<u>2,351</u>
	<u>410,537</u>	<u>2,577</u>	<u>413,114</u>	<u>400,272</u>

11. Analysis of support costs

	Community Work	Total 2024	Total 2023
	£	£	£
Governance costs	<u>(154,294)</u>	<u>(154,294)</u>	<u>2,351</u>

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Operating lease rentals	10,350	5,856
Premises rent and service charges	41,034	33,924
	<u> </u>	<u> </u>

13. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	643	500
Other financial services	1,745	1,345
	<u>2,388</u>	<u>1,845</u>

14. Staff costs

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

	2024	2023
	£	£
Wages and salaries	231,857	165,800
Social security costs	19,452	12,369
	<u>251,309</u>	<u>178,169</u>

The average head count of employees during the year was 11 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Administration	2	1
Charitable activities	6	4
	<u>8</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: 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 £100,300 (2023: £89,800).

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

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Transfers between funds

There were no transfers between funds in either year.

17. Debtors

	2024	2023
	£	£
Prepayments and accrued income	—	74,773

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	89,646	76,350
Social security and other taxes	11,769	9,294
	<u>101,415</u>	<u>85,644</u>

19. Deferred income

	2024	2023
	£	£
At 1 April 2023	32,083	31,203
Amount released to income	(32,083)	(31,203)
Amount deferred in year	46,312	32,083
At 31 March 2024	<u>46,312</u>	<u>32,083</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General income funds	<u>214,519</u>	<u>77,818</u>	<u>(69,633)</u>	—	<u>222,704</u>

	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>

Bringing Hope

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
National Lottery					
Community Fund	–	126,559	(126,559)	–	–
WMPCC-Resettlement	–	–	–	–	–
WMPCC-Violence					
Reduction Partnership	–	120,364	(120,364)	–	–
Youth Endowment Fund	–	107,500	(107,500)	–	–
	<u>–</u>	<u>354,423</u>	<u>(354,423)</u>	<u>–</u>	<u>–</u>
	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
National Lottery					
Community Fund	–	125,690	(125,690)	–	–
WMPCC-Resettlement	–	182,875	(116,014)	(66,861)	–
WMPCC-Violence					
Reduction Partnership	–	115,841	(115,841)	–	–
Youth Endowment Fund	–	–	–	–	–
	<u>–</u>	<u>424,406</u>	<u>(357,545)</u>	<u>(66,861)</u>	<u>–</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	324,118	324,118
Creditors less than 1 year	(101,414)	(101,414)
Net assets	<u>222,704</u>	<u>222,704</u>
	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>

Bringing Hope
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

22. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>225,390</u>	<u>98,729</u>	<u>324,119</u>

23. Operating lease commitments

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

	2024	2023
	£	£
Not later than 1 year	–	4,500
Later than 1 year and not later than 5 years	48,000	–
Later than 5 years	–	60,000
	<u>48,000</u>	<u>64,500</u>

24. Related parties

During the year the charity paid £959 to ID Security Systems Ltd for security related expenditure. (2023: £192) Dennis Storrod, is vice-chair of trustees.