

**B:RAP LTD**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

---

**B:RAP LTD**  
**(A company limited by guarantee)**

---

---

**CONTENTS**

---

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 19

---

**B:RAP LTD**  
(A company limited by guarantee)

---

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2019**

---

<b>Trustees</b>	M Connelly I Dehal J Driffill K Greenbank C Harris A Jones N Kline K Kneller D Rutherford (resigned 13 July 2018) A Williams M Zariat (resigned 5 July 2018)
<b>Company registered number</b>	03693499
<b>Charity registered number</b>	1115990
<b>Registered office</b>	The Arch, Unit 1 48-52 Floodgate Street Digbeth Birmingham B5 5SL
<b>Company secretary and Chief executive</b>	J Warmington
<b>Independent examiner</b>	Helen Blundell LLB FCA FCIE DChA
<b>Accountants</b>	MHA MacIntyre Hudson Chartered Accountants Rutland House 148 Edmund Street Birmingham B3 2FD
<b>Bankers</b>	The Co-Operative bank PO Box 250 Delf House Skelmersdale WN8 6WT

---

**B:RAP LTD**

**(A company limited by guarantee)**

---

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2019**

---

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2018 to 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**OBJECTIVES AND ACTIVITIES**

**POLICIES AND OBJECTIVES**

The charity's mission and role:

To help people, communities and the organisations that serve them turn equality into reality, in order to create a society which is more equitable and confident in its diversity.

The Trustees confirm that in exercising their powers as charity trustees that they have given due regard to guidance on public benefit from the Charity Commission. Policies and procedures are regularly reviewed and updated.

**ACHIEVEMENTS AND PERFORMANCE**

**REVIEW OF ACTIVITIES**

brap are pleased to be able to offer this summary of our activities in 2018-19. This is an exciting year for brap as we enter our 20th year of forming as an equalities and human rights charity. It has also been an interesting year for equalities generally – challenged by increasing hate-crime, anti-immigrant sentiment, child poverty, homelessness and general economic uncertainty. We believe our work is still critical and entirely meaningful. We hope that this summary provides you with some insight into our activities – please do contact us if you want to find out more. We have themed some of our key achievements for this financial year, against the core objectives of our strategic plan.

**How we live together**

The first area of our strategic plan is called 'How we live together'. This is essentially about the navigation of our various wants and needs across our society. In our previous year, we had the opportunity to explore the use of a method called Deep Democracy as a means to really explore and deepen relationships between individuals and to help to democratise communication and engagement. The results of the use of this method have been surprising and during this financial year we completed our work on these projects and submitted final evaluations. We use process work (the practical application of deep democracy) routinely and have been supporting other partners to develop skills so that they too can support people to express their concerns, in an attempt to deepen our relationships with one another.



---

**B:RAP LTD**

**(A company limited by guarantee)**

---

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

**How we work together**

We continue to partner with a number of NHS Trusts to further our collective ambitions for fairer workplaces. As part of our London based work with the London Leadership Academy, we trialled a new intervention – inclusion labs. This project was designed to support NHS trusts to address some of their most challenging workforce challenges by offering evidence-based interventions for addressing discrimination, bullying and harassment, recruitment and progression. During this year we were fortunate to work closely with the national NHS Leadership Academy on a new programme called Building Leadership For Inclusion. This is an exciting project designed to increase the pace of change, raise the level of ambition and provide leaders with the skills to promote greater workforce inclusion.

**How we get the best for everyone**

An example of our work in this area is a project that we secured to work with the NHS to address issues of cancer inequality. This was a national project, formatted in many stages. The first stage was a comprehensive literature review, designed to interrogate evidence of interventions, which close the cancer inequality gap for black, Asian or minority ethnic groups. Subsequent stages includes 3 videos which tell the stories of gaps in health provision, which will be used to support clinical practice. We have also been working with the University sector on issues under-achievement – which is a huge issue within the university sector at the moment.

**How we raise our game**

The 'we' in how we raise our game – is usually about brap. How we work to improve our performance and impact as a charity. We have received core funding from Esmée Fairbairn to help with our ambitions in this area. This includes focusing and improving our strategic connections, communication, partnership and funding.

Our deputy CEO has been part of a national inquiry into the future of civil society. This work calls for root and branch change across the charity sector and we hope to be part of the journey to implement the recommendations of this work going forward.

**FINANCIAL REVIEW**

**RESERVES POLICY**

We have made a small loss this year, but view this as extremely successful given our starting position. We have worked hard as an organisation to generate income against our mission and have been able to maintain our reserves level. We regularly review the reserves policy and this has been set at a minimum of £40,000, which is equivalent to approximately three months' operational expenditure and contractual liabilities.

The current general free reserves (unrestricted funds excluding fixed assets) were £145,334 (2018: £178,722). The actual reserves exceed the minimum reserve, which gives the organisation some financial security and allows for development of new opportunities. The policy will continue to be reviewed in light of ongoing strategic planning and development.

---

**B:RAP LTD**

**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**CONSTITUTION**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5 January 1999.

Our mission - to inspire and lead change that helps our society to address inequality and promote human rights.

The principal objects of the company as set out in the constitution are as follows:

- To eliminate discrimination and encourage equality of opportunity
- To promote equality and diversity and equal rights for a range of excluded groups (in relation to race, gender, sexual orientation, age, disability, religion or belief and gender re-assignment)
- To promote activities to foster understanding between people from diverse backgrounds
- To undertake research into equality and human rights issues and publish the results to the public
- To cultivate a sentiment in favour of equality and human rights

**METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

**POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

All Trustees are recruited against a role description and are invited to apply on the basis of their working expertise, experience or skills. The Board first and foremost wants to ensure that we have Trustees that are fit for purpose and represent a wide range of views and interests. New Trustees have a comprehensive induction process, are provided with an information pack covering the work of the charity and their expected role and are mentored/reviewed in line with the expectations of the role. New Trustees can also opt to be mentored by another more experienced board member to help them to gain a better understanding of their role.

**ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The charity is governed by its Board of Trustees which meets regularly throughout the year. This work is supplemented by strategic sessions and stakeholder engagement information, which helps the organisation to maintain its relevance and assess its impact. The day to day operation of the organisation is delegated to the Chief Executive Officer and there is a clear policy regarding the delegated authority for this role.

**RISK MANAGEMENT**

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.



---

**B:RAP LTD**

**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

**PLANS FOR FUTURE PERIODS**

**FUTURE DEVELOPMENTS**

We recognise that the future is uncertain. As we move closer to Brexit there is even more uncertainty about the future. Our plans will continue to find ways to reduce inequality, both in organisations, and across our society. We intend to do more to disseminate our learning and to partner with organisations as a means to support mutual aims. Opportunities to address these issues are few and far between, but we are determined to continue to do so.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of B:RAP Ltd for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report was approved by the Trustees, on \_\_\_\_\_ and signed on their behalf by:



**K Kneller**  
Trustee

---

**B:RAP LTD**

(A company limited by guarantee)

---

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2019**

---

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF B:RAP LTD (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2019.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**INDEPENDENT EXAMINER'S STATEMENT**

Since the company'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 of England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed: *Helen Blundell*

Dated: *20 December 2019*

Helen Blundell LLB FCA FCIE DChA

MHA MacIntyre Hudson  
Chartered Accountants  
Rutland House  
148 Edmund Street  
Birmingham  
B3 2FD



**B:RAP LTD**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>INCOME FROM:</b>					
Charitable activities	2	96,124	389,556	485,680	429,266
<b>TOTAL INCOME</b>		<b>96,124</b>	<b>389,556</b>	<b>485,680</b>	<b>429,266</b>
<b>EXPENDITURE ON:</b>					
Charitable activities		79,117	423,842	502,959	443,194
<b>TOTAL EXPENDITURE</b>	3,4,5	<b>79,117</b>	<b>423,842</b>	<b>502,959</b>	<b>443,194</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>					
Transfers between Funds	11	17,007 (227)	(34,286) 227	(17,279) -	(13,928) -
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		16,780	(34,059)	(17,279)	(13,928)
<b>NET MOVEMENT IN FUNDS</b>		<b>16,780</b>	<b>(34,059)</b>	<b>(17,279)</b>	<b>(13,928)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		33,220	186,927	220,147	234,075
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>50,000</b>	<b>152,868</b>	<b>202,868</b>	<b>220,147</b>

The notes on pages 9 to 19 form part of these financial statements.

---

**B:RAP LTD****(A company limited by guarantee)**  
**REGISTERED NUMBER: 03693499**

---

**BALANCE SHEET**  
**AS AT 31 MARCH 2019**

---

	Note	£	2019 £	£	2018 £
<b>FIXED ASSETS</b>					
Tangible assets	7		7,534		8,155
<b>CURRENT ASSETS</b>					
Debtors	8	49,075		111,308	
Cash at bank and in hand		186,810		114,611	
		<u>235,885</u>		<u>225,919</u>	
<b>CREDITORS:</b> amounts falling due within one year	9	(40,551)		(13,927)	
<b>NET CURRENT ASSETS</b>			195,334		211,992
<b>NET ASSETS</b>			<u>202,868</u>		<u>220,147</u>
<b>CHARITY FUNDS</b>					
Restricted funds	11	50,000			33,220
Unrestricted funds	11	152,868			186,927
<b>TOTAL FUNDS</b>			<u>202,868</u>		<u>220,147</u>

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on \_\_\_\_\_ and signed on their behalf, by:

  
**K Kneller**  
**Trustee**

The notes on pages 9 to 19 form part of these financial statements.

---

**B:RAP LTD**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

---

**1. ACCOUNTING POLICIES**

**1.1 GENERAL INFORMATION**

B:RAP Ltd is a charitable company limited by guarantee, registered in England and Wales and operates from its register office of: The Arch, Unit F1, 48-52 Floodgate Street, Digbeth, Birmingham, B5 5SL.

Its principal activities are to address inequality and promote human rights.

**1.2 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

B:RAP Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.3 COMPANY STATUS**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.4 INCOME**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.5 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

---

**1. ACCOUNTING POLICIES (continued)**

**1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

All assets costing more than £200 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	- 25% straight line
Fixtures and fittings	- 25% straight line

**1.7 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**1.8 OPERATING LEASES**

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

**1.9 DEBTORS**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**1.10 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

**1.12 FINANCIAL INSTRUMENTS**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.13 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.14 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
How we live together	50,000	1,586	51,586	138,183
How we raise our game	-	-	-	32,530
How we work together	-	250,910	250,910	159,338
How we get the best for everyone	46,124	137,060	183,184	99,215
	<u>96,124</u>	<u>389,556</u>	<u>485,680</u>	<u>429,266</u>
Total 2018	<u>79,849</u>	<u>349,417</u>	<u>429,266</u>	

Included in the above income from charitable activities are grants provided by:

	2019 £	2018 £
Barrow Cadbury Trust	-	22,000
Big Lottery - Living Apart Together	-	37,976
Comic Relief	-	19,873
Esmée Fairbairn Foundation	46,124	-
National Lottery Community Foundation	50,000	-
Total	<u>96,124</u>	<u>79,849</u>

Of the income shown in the above grants table, £50,000 relates to amounts which have been earmarked for future years.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

3. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2019 £	Support costs 2019 £	Total 2019 £	Total 2018 £
Charitable activities	289,231	210,454	499,685	440,025
Total 2018	91,846	348,179	440,025	

4. DIRECT COSTS

	Total 2019 £	Total 2018 £
Consultancy and professional fees	48,159	7,854
Marketing and publicity	191	839
Seminars, events and training	6,092	29,143
Travel and subsistence	36,158	25,992
Monitoring and evaluation	3,200	1,914
Other costs	518	1,184
Wages and salaries	168,775	22,331
National insurance	16,301	1,919
Pension cost	9,837	670
	<u>289,231</u>	<u>91,846</u>
Total 2018	<u>91,846</u>	

During the year, the wages allocation in direct and support costs has been reviewed resulting in a greater allocation to direct costs in accordance with the SORP.



**B:RAP LTD**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**5. SUPPORT COSTS**

	<b>Governance</b>	<b>Charitable</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>Activites</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Seminars, events and training	-	9,382	9,382	1,688
Travel and subsistence	-	16,511	16,511	9,541
Premises costs	-	27,312	27,312	26,370
Other office costs	-	25,648	25,648	20,141
Insurance	-	2,614	2,614	2,582
Legal and professional fees	-	846	846	700
Bad debts	-	-	-	4,328
Independent examiner's fees	3,274	-	3,274	3,169
Wages and salaries	-	106,344	106,344	239,658
National insurance	-	10,012	10,012	23,082
Pension cost	-	5,448	5,448	14,201
Depreciation	-	6,337	6,337	5,888
	<b>3,274</b>	<b>210,454</b>	<b>213,728</b>	<b>351,348</b>
Total 2018	3,169	348,179	351,348	

---

**B:RAP LTD**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

---

**6. STAFF COSTS**

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	275,119	261,989
Social security costs	26,313	25,001
Pension costs	15,285	14,871
	<u>316,717</u>	<u>301,861</u>

The average number of persons employed by the company during the year was as follows:

2019 No.	2018 No.
7	8

The number of higher paid employees was:

	2019 No.	2018 No.
In the band £60,001 - £70,000	1	1

Key management personnel comprise trustees, the Chief Executive Officer and the Deputy CEO. Two (2018: Three) members of key management personnel were remunerated for their services to the organisation. Total costs of key management personnel (including employer pension and national insurance contributions) were £141,543 (2018: £149,890).

During the prior year, Dega Rutherford, a trustee until 13 July 2018, received remuneration amounting to £7,601. These amounts were paid in respect of a paid employment role and not for services as a trustee. In the year ended 2019, before resignation, Dega also received reimbursement for travel as a volunteer of £24 (2018: £Nil). No remuneration was received by any trustee in the year ended 2019.

**B:RAP LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**7. TANGIBLE FIXED ASSETS**

	Office equipment £	Fixtures and fittings £	Total £
<b>COST</b>			
At 1 April 2018	40,376	6,051	46,427
Additions	5,220	660	5,880
Disposals	(5,700)	(425)	(6,125)
At 31 March 2019	39,896	6,286	46,182
<b>DEPRECIATION</b>			
At 1 April 2018	33,597	4,675	38,272
Charge for the year	5,426	911	6,337
On disposals	(5,700)	(261)	(5,961)
At 31 March 2019	33,323	5,325	38,648
<b>NET BOOK VALUE</b>			
At 31 March 2019	6,573	961	7,534
At 31 March 2018	6,779	1,376	8,155

**8. DEBTORS**

	2019 £	2018 £
Trade debtors	46,261	78,698
Prepayments	2,814	3,686
Grants receivable	-	28,924
	49,075	111,308

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	-	280
Taxation and social security	7,996	7,692
Other creditors	1,338	1,488
Accruals and deferred income	31,217	4,467
	40,551	13,927



**B:RAP LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**10. FINANCIAL INSTRUMENTS**

	2019 £	2018 £
Financial assets measured at amortised cost	46,261	107,622
Financial liabilities measured at amortised cost	24,543	13,927

Financial assets measured at amortised cost comprise trade debtors and grants receivable.

Financial liabilities measured at amortised cost comprise trade creditors, accruals, payroll taxes due and employee benefits.

**11. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>UNRESTRICTED FUNDS</b>					
General funds	186,927	389,556	(423,842)	227	152,868
<b>RESTRICTED FUNDS</b>					
Barrow Cadbury Trust	113	-	(113)	-	-
Big Lottery - Living Apart Together	23,170	-	(22,943)	(227)	-
Comic Relief	9,937	-	(9,937)	-	-
Esmée Fairbairn Foundation	-	46,124	(46,124)	-	-
National Lottery Community Fund	-	50,000	-	-	50,000
	33,220	96,124	(79,117)	(227)	50,000
Total of funds	220,147	485,680	(502,959)	-	202,868

**Restricted funds**

**Barrow Cadbury Trust**

This involves the voluntary sector and those beneficiaries that we support in constructive dialogue on the often topical and contentious issues that affect how we live and support Birmingham's growing diversity.

**Comic Relief**

Awarded to increase the amount of time our staff are able to engage with local stakeholders to influence local policies on issues of equality and integration; to directly engage with and commence conversations with relevant funders by exposing them to examples of the impact of our work and in doing so diversifying our funding strategy and seeking more sustainable income streams and respond to the challenges of polarisation and prejudice in communities by undertaking outreach and community development work.

---

**B:RAP LTD**

(A company limited by guarantee)

---

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

---

**11. STATEMENT OF FUNDS (continued)****Big Lottery - Living Apart Together**

The grant was awarded to facilitate an 18-month pilot project to assess the benefits and impact of new methods designed to increase understanding, cooperation and livability across communities. This has been performed through open forums and events using 'process work' principles to create a space for dialogue and to alleviate tensions around race, socioeconomic issues and planning concerns. This method creates a safe space for large groups to have challenging conversations and understand more about their own views and those of others to carry out dialogue in often challenging conversations.

**Esmée Fairbairn Foundation**

Core funding to support three of the four strategic ambitions of our dynamic and forward thinking organisation.

**National Lottery Community Fund**

The Civil Society Futures Inquiry was launched in April 2017 and concluded in November 2018. We propose to use this development grant to scope and develop findings from the Inquiry into defined programmes of work.

**Transfers**

The Transfer shown above reflects the purchase of tangible fixed assets, the purchase of which fulfils the restriction on the fund.

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
<b>GENERAL FUNDS</b>					
General funds	137,605	349,417	(301,095)	1,000	186,927
<b>RESTRICTED FUNDS</b>					
Barrow Cadbury Trust	10,422	22,000	(32,309)	-	113
Comic Relief	15,105	19,873	(25,041)	-	9,937
Big Lottery - Living Apart Together	70,943	37,976	(84,749)	(1,000)	23,170
	96,470	79,849	(142,099)	(1,000)	33,220
Total of funds	234,075	429,266	(443,194)	-	220,147

---

**B:RAP LTD****(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

---

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS****ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	-	7,534	7,534
Current assets	50,000	185,885	235,885
Creditors due within one year	-	(40,551)	(40,551)
	<u>50,000</u>	<u>152,868</u>	<u>202,868</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	-	8,155	8,155
Current assets	33,220	192,699	225,919
Creditors due within one year	-	(13,927)	(13,927)
	<u>33,220</u>	<u>186,927</u>	<u>220,147</u>

**13. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £15,285 (2018: £14,871). Contributions totalling £Nil (2018: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

**14. OPERATING LEASE COMMITMENTS**

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019 £	2018 £
<b>AMOUNTS PAYABLE:</b>		
Within 1 year	23,839	21,464
Between 1 and 5 years	39,151	62,990
Total	<u>62,990</u>	<u>84,454</u>



---

**B:RAP LTD**

**(A company limited by guarantee)**

---

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

---

**15. RELATED PARTY TRANSACTIONS**

Two trustees (2018: two) received expenses of £218 (2018: £238) for travel expenses to board meetings and other related meetings.

Remuneration paid to trustees has been included as part of the staff costs note (note 6).

Diane Rutherford, mother of Dega Rutherford, was employed in both periods. The remuneration she received for the period in which Dega was a trustee was £8,872 to July 2018 (2018: £35,867) and employer's pension contributions of £621 (2018: £2,511). These include only amounts paid whilst Diane was a related party.

In the year, £2,900 (2018: £Nil) was paid to Kline Associates Ltd, a company owned and run by Roger Kline, husband to trustee Naledi Kline. brap have used Roger as a consultant historically before Naledi joined the board.