

COMPANY REGISTRATION NUMBER: 05089663
CHARITY REGISTRATION NUMBER: 1103903

The Hope Centre - St Helens
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019

HASWELLS
Chartered Accountants
First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
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The Hope Centre - St Helens

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

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The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

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 2019.

Objectives and activities

Public Benefit Statement

The principal aim of The Hope Centre - St Helens is to improve the lives of vulnerable and disadvantaged people in the borough of St Helens.

The Trustees believe that the services provided by The Hope Centre - St Helens are compliant with The Charity Commission guidance on public benefit and the public benefit is further exemplified in the following statements of activity and performance and future development plans.

Objects of The Hope Centre - St Helens

The Charity's objects (revised December 2011) contained within the governing document are:

- to advance the christian faith for the benefit of the public in accordance with the statement of belief appearing in the schedule hereto in St Helens and in such other parts of the United Kingdom as the Trustees may from time to time think fit and in so doing to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the Trust.
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; poor education or skills attainment; relationship and family breakdown; homelessness or poor housing (that is housing that does not meet basic habitable standards).

- to prevent or relieve poverty in St Helens by providing education, training and support services to individuals in need.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Objectives and activities *(continued)*

Hope Centre Strategic Objectives

The Hope Centre, in partnership where appropriate, will work with vulnerable and/or disadvantaged people to:

- empower them for positive behaviour change and improved life choices
- improve their social, economic, physical, psychological and spiritual well-being
- prepare them for and help sustain their independent living
- encourage their responsible participation in society

The Hope Centre employs an inclusive approach and provides relevant social care services and training for vulnerable and disadvantaged young people and adults, and does not discriminate on the grounds of gender, race, disability, sexual orientation, religion, belief or age.

Achievements and performance

Volunteers

Our volunteers are a major part of enabling support and delivery of all our projects. They represent a wide range of local churches, other organisations and other individuals who have heard of our projects and want to give back to the community. Specifically they volunteer in Foodbank, Hope House, Baby Basics, Make Lunch and in supporting the administration of the Hope Centre.

- Total Volunteers 164 (26 of these volunteer at the Christmas homeless provision)
- Total Volunteer Hours 10,257
- Total Value to Hope Centre £80,554.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Achievements and performance *(continued)*

Hope Centre Training Centre

Breathe Mental Health - Breathe Employability 2018

2018-2019 various funding opportunities were awarded allowing us to deliver Breathe Mental Health & Breathe Employability courses.

ESF-WEA:3 cohorts: 27 people completed Breathe Employability

LCVS:1 cohort: 7 people completed Breathe Mental Health

Liverpool Catalyst:1 cohort: 8 people completed Breathe Mental Health

PH Holt: 1 cohort: 7 people completed Breathe Mental Health

Anonymous:1 cohort: 7 people completed Breathe Mental Health

Across these courses we were able to support individuals towards improved self-esteem & self-confidence, increasing assertiveness and communication skills and planning and goal setting.

We engaged sessional tutor for Breathe Mental Health and Digital Skills tutor for Breathe Employability courses, an administrator for beneficiary engagement and post-course monitor and evaluation.

We continue to seek funding opportunities for future Breathe Mental Health or Breathe Employability courses.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Achievements and performance *(continued)*

Digital Skills - IT: Delivered to a maximum of 10 learners per session.

Due to resignation of a volunteer and struggle to find a suitable replacement delivery of digital skills has been reduced to 2 sessions being delivered on one day.

Each learner has a unique individual learner plan covering the following on-line training plans:

UK Online Basics - This course is offered to adults 18+ who have had very little or no experience of using a computer. This is a student-led, tutor-supported course allowing the learners to gain basic computer skills at their own pace. Once this course is completed, the learner is encouraged to progress onto Beyond Basics.

Beyond Basics - This course is offered to learners wanting to refresh their computer skills and (re)introduces the learner to Microsoft packages, social media etc allowing them to explore the internet and give them confidence in work searches. Again, this is student-led tutor-supported allowing the learner to progress at their own pace.

Computer Club - Continues to be well attended with feedback from learners that they enjoy the support and friendships that have been made.

The Work Club - This resource is no longer running as a dedicated work club and is amalgamated into Thursday afternoon's Computer Club with CV & letter writing guidance as needed.

English & Maths: Basics Skills - delivered at the Hope Centre by St Helens College tutors, working with small groups of adults for whom a college environment is overwhelming. Working with abilities from below entry level, to level 1. End of school year July 2018 2 learners moved to St Helens Campus to study higher-level qualifications. All students are given learning plans to meet their needs and goals.

Hope House - Advice, Advocacy and Support Centre

Hope House - the Hope Centre's Homeless Day Centre has provided vital support to those experiencing homelessness and those at risk of homelessness within the borough of St Helens. Our team of 4 staff and 21 regular volunteers have supported 344 individuals, 277 men and 67 women across the year through the provision of basic needs support and advice, advocacy and support to access partner agencies and services. Our volunteers have dedicated 2402 hours of support over this year.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Achievements and performance *(continued)*

Basic Needs

Breakfast Club

The Breakfast Club continues to provide a hot breakfast five days a week with a menu to offer choices to service users. Over the year we have served 4359 breakfasts with 4511 packed lunches and 788 hot lunches also given out.

Personal Care

Our dedicated Shower facilities and laundry facilities have been accessed on 338 occasions with 1164 items of donated clothing and 221 toiletry items provided to support each individual to maintain their personal hygiene and appearance to encourage their self-confidence.

Advice and Support

In the last year service users have presented for advice, advocacy and support on 2764 occasions. They have been supported with:

Outputs

- 106 Initial inductions and assessments
- 96 occasions of Advocacy and Mentor support
- 555 phone calls through our telephone service.
- 83 occasions, service users were supported to complete documentation
- 1262 pieces of mail received by service users who use the "Care of" address correspondence facility
- 479 presentations to the Internet Café facility

Outcomes

- 28 service users were supported to successfully access emergency accommodation services
- 11 service users were supported to access emergency benefit support.
- 10 service users received support to access drug and alcohol treatment
- 15 service users received support and advice to register with a GP
- 55 occasions of support to access other organisations' support including, the Domestic Violence team, Citizen's Advice Bureau and the Police

Developments

This year we have been able to expand our services with the pilot of the Liberty Living project. This project is designed to support some of our "at risk of homelessness" service users by providing a targeted Floating Support worker. Over the year service users who have been in their tenancies up to the first twelve months have begun to engage with the Liberty Living worker to ensure that they are able to maintain their tenancy and manage their home. Our partners have continued to hold drop-in sessions providing sexual health advice and support with drugs and alcohol. Our volunteer Chiropodist has also continued to provide advice on foot healthcare each month.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Achievements and performance *(continued)*

St Helens Foodbank

St. Helens Foodbank continues to be very active having fed 6784 people; 4255 adults, 2529 children over the past year. This is an increase of 1944 people attending foodbank from the previous year.

Distribution centres, where people are able to redeem their food vouchers, are run over six days each week. One voucher will enable them to get 3 days of emergency food which consists of mostly non-perishable food. Bread is the only item bought fresh as well as donations of fruit and savories which are sometimes donated by local retail businesses. We also supply toiletries, nappies and pet food when available.

Most clients are in crisis because of benefit delays, changes in benefits, debt issues and those struggling to manage on a low income. Single people are the highest crisis group who accessed our service followed by single parents and families.

Every person who comes to foodbank is offered a drink and a friendly chat with one of our volunteers while they wait for their food parcel to be prepared. They can also be signposted to other support if needed. Also available on-site every 2nd Friday of the month is a Citizens Advice Advisor for debt advice and we can offer help with fuel support if needed. We are much more than just a foodbank and are continually looking to partner with agencies to help support the local people of our town.

Over 75 regular volunteers help the foodbank to run smoothly and efficiently, working in the distribution centres, warehouse, delivery and administration. These people are the mainstay of the foodbank and without them it simply would not function. Their faithfulness, hard work and compassion are to be commended.

The bulk of our food is currently stored and sorted at secure premises loaned to us by St. Helens Council.

There are currently 130+ agencies who are voucher holders, these range from schools, doctor's surgeries, health centres, mental health services, housing associations, Social Services, CAB, Probation, Age UK amongst others.

Challenges are always food supply on certain products, storage for food and holiday cover for volunteers.

Engage Project 2018-2019

Hope Centre objectives state we will respond when we can to prevent or support families in poverty and to encourage social inclusion.

The Hope Centre Baby Basics project is a response to the growing need for practical help for new mothers and families unable to afford the basic essential and equipment necessary to look after newborns. This project is delivered in partnership with many local churches and partner agencies within the town. 48 Baskets have been given out during this year.

Make Lunch is an event to help families who are on low income/or in receipt of free school meals. It takes place during school holidays. This is delivered with the support of St Helens Local Authority. With the support of 8 volunteers the project has served 259 children and 113 adults a 47% increase in children supported this year

Hope Centre developments during 2018-19

The major challenge for the Charity continues to be the raising of funds. The Management Team and Trustees considered the impact of this at their regular meetings. Hope Centre aims to be stronger,

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Achievements and performance *(continued)*

more agile, more innovative and adaptable to the new funding environment and to continue to develop new opportunities, investigate new potential partnerships and programmes which can attract new funding.

On Going Partnerships this year:-

- Health & Wellbeing Partnerships
- Crisis - Skylight Team
- Citizens Advice St Helens
- St Helens Job Centre
- St Helens Third Sector Consortium
- Salvation Army Lifehouse (St Helens)
- Housing Options
- St Helens Social Inclusion network

Changing Communities - CIC

The CIC was officially formed on 30th March 2017. The strap line is - "Changing Communities - one life at time".

The mission statement is "We shall positively support people and communities to help them develop their sense of belonging, increase local involvement and help them have the confidence to make new life choices".

The furniture project called ReStore St Helens - encapsulating both the practical furniture restoration, but also the Christian ethos of the project with the God of restoration and hope at the centre of the project, restoring the lives (practically and spiritually) of those involved.

Restore - St Helens Project is based on Peckers Hill Road, Sutton, St Helens

Employs one Project Manager and 20 Volunteers.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Financial review

The Charity's principal source of funding continues to be grant funding. The trustees and management team aim to maintain financial stability and considerable attention has therefore been given to identifying new income sources as well as encouraging one-off donations. In addition to grants from the local Council, local and national funders are approached to invest in our projects.

Major funders in 2018/19 include:

- John Moore's Foundation
- Royal London
- Awards for All
- Henry Smith
- Medicash
- Garfield Weston
- St Helens MBC

Like most charities, the Hope Centre's major challenge is to secure grant funding. This obviously affects the services it can provide. The Board has been aiming to achieve a balanced budget and to increase our current level of unrestricted reserves. This will provide a safety net that will allow us to maintain basic services.

Investment Policies

The charity currently has no investments, or investment income.

Reserves

The charity has an agreed reserves policy. At present apart from restricted funds and monies invested in fixed assets, reserves are small, with almost all income generated from statutory bodies for projects to achieve specific results within a specified time.

Trustees have noted the Charity Commission guidance and the ambition is to hold at least three months'(13 weeks) running costs in unrestricted reserves. While we are not achieving this, our aim is to build up reserves to achieve this in the medium-term.

There have been no serious incidents to report in this financial year. Our auditors have worked closely with us to minimise risk and strengthen financial processes and procedures.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Financial review *(continued)*

Results

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's Independent Examiners are not aware, and;
- as the directors of the company we have taken all steps necessary in order to make ourselves aware of any relevant audit information and to establish that the Charity's Independent Examiners are aware of that information.

Structure, governance and management

The Hope Centre is a registered charity and company limited by guarantee. As such its activities are overseen by a board of trustees who are also directors of the company. However the day to day running of the charity is overseen by the Hope Centre Director and the Chair of Trustees.

The date of incorporation of the charity was 31 March 2004 and the date of appointment of the first Trustee was 4 April 2004. Currently the Board is made up of seven members. The Hope Centre continues to rent its office and training accommodation from St Helens Christian Life Centre.

Trustees on appointment are provided with the Charity Commission documentation for trustees, outlining roles and responsibilities. In addition briefing papers are provided from the management to all new trustees.

Trustees are normally appointed for a period of 3 years after which they must be re-elected at the next annual meeting. The Trustees Board has met on four occasions during this year for full Board meetings with a further 3 meetings for Business Planning strategy meetings.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Structure, governance and management *(continued)*

Organisational Structure

The Charity's organisational structure consists of:

A Board of Trustees has overall responsibility for determining the Hope Centre's strategic direction, approving capital and revenue expenditure and monitoring performance and is comprised of a Chair, and six other Trustee Board Members.

The trustees of the Charity are drawn from a range of backgrounds with some being members of the founding church whilst others are not. Trustee members are drawn from within the health sciences industry, the third sector and the financial/business world. All the Trustees give their time voluntarily.

An Executive Management Team is comprised of the Chair of Trustees and the Project Director who assume overall responsibility, with support from staff team leaders, for executing the strategic and financial plan.

Finance and Administration is managed by the Hope Centre Director with the support of two volunteers and finance issues are reported directly to the Management Team and Trustees.

Finance and Administration staff manage the day to day financial position of the Charity as well as producing end of year accounts, liaising with banks and auditors. All monitoring of service users/learners achievement of project targets and completion of monitoring reports are carried out by this team. Major reports for funders are collated and produced. The significant volunteer data base is also managed within the team as are new applications for funding under the direction of the Projects Director.

Operational Management is delegated by the trustees to the Projects Director and team leaders responsible for Hope House homeless services, the Training department, the Foodbank and Engage Community projects. The Projects Director has overall responsibility for the operational and performance management and quality framework and responsibility for priorities through specific project development, service delivery, tailored interventions and training, service improvements, joint networking practices and general administration.

Four Operational Teams of staff and volunteers support the Project Director. Training, Advice, Advocacy and Support Services, Hope House Homeless Provision; Engage Community Projects and St Helens Foodbank. Finance and administrative staff report directly to the Projects Director. Regular operational meetings take place with the Project Director & Team Leaders who then report to the Executive Management Team (E.M.T). General staff meetings take place monthly and staff training away days bi-annually.

Related Parties

The Hope Centre was established by the St Helens Christian Life Centre (Elim Pentecostal Church) from which the Charity rents its accommodation and to whom a contribution is made for facilities, such as copiers, and utilities. In addition, the Church makes donations to support the work of the Charity.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Structure, governance and management *(continued)*

Risk Management

The Management Team and Trustees continually consider the impact of our financial position and stability at their regular Trustee meetings. Attention continues to be focused on reviewing the current strategies and planning effectively for the future. New services and training opportunities continue to be a focus as is promoting the work in order to attract longer term funding. The Trustees, in conjunction with the Director, identify and review major risks which may affect the stability and successful operation of the Charity. Action is then planned and implemented, as far as possible, to minimise or remove the identified risk. The Trustees, together with the Director continue to review the long-term future viability of the Charity, particularly with a view to reducing dependence on a single stream of funding and report to trustees. Long term sustainability continues to be a challenge as longer term funding opportunities and increased donation income are sought. Financial viability is continually monitored and addressed throughout the year in management team meetings and at trustee's meetings.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and anti-fraud policies. Measures are also in place to ensure compliance with health and safety of staff, volunteers, service users, learners and visitors.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future. For this reason they adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Reference and administrative details

Registered charity name	The Hope Centre - St Helens
Charity registration number	1103903
Company registration number	05089663
Principal office and registered office	The Hope Centre St Helens Christian Life Centre Atherton Street St Helens Merseyside WA10 2DT

The trustees

Rev J P Fell (Chair)	
Mr J Ryan	
Mr J Cooper	
Mr T Kelly	
Rev C Lawrenson	(Appointed 5 March 2019)
Mrs J Webster	

Bankers	Yorkshire Bank 6 Bridge Street St Helens Merseyside WA10 1NF
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Project director	Mrs A Metcalfe
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Company secretary	Mrs B Barton
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The Hope Centre - St Helens

Company Limited by Guarantee

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

Year ended 31 March 2019

Independent examiner	Paul Harris BSc FCA First Floor Pembroke House Ellice Way Wrexham Technology Park Wrexham LL13 7YT
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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 20 December 2019 and signed on behalf of the board of trustees by:

Rev J P Fell (Chair)
Trustee

The Hope Centre - St Helens

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Hope Centre - St Helens

Year ended 31 March 2019

I report to the trustees on my examination of the financial statements of The Hope Centre - St Helens ('the charity') for the year ended 31 March 2019.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as 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

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).

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.

Paul Harris BSc FCA
Independent Examiner

First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

The Hope Centre - St Helens

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		2019		2018	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	72,349	132,079	204,428	135,328
Charitable activities	6	–	35,000	35,000	32,763
Investment income	7	36	–	36	24
Other income	8	–	–	–	80
Total income		<u>72,385</u>	<u>167,079</u>	<u>239,464</u>	<u>168,195</u>
Expenditure					
Expenditure on charitable activities	9,10	4,863	181,795	186,658	209,157
Total expenditure		<u>4,863</u>	<u>181,795</u>	<u>186,658</u>	<u>209,157</u>
Net income/(expenditure)		<u>67,522</u>	<u>(14,716)</u>	<u>52,806</u>	<u>(40,962)</u>
Transfers between funds		(5,482)	5,482	–	–
Net movement in funds		<u>62,040</u>	<u>(9,234)</u>	<u>52,806</u>	<u>(40,962)</u>
Reconciliation of funds					
Total funds brought forward		23,307	108,690	131,997	172,959
Total funds carried forward		<u>85,347</u>	<u>99,456</u>	<u>184,803</u>	<u>131,997</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 30 form part of these financial statements.

The Hope Centre - St Helens

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

		2019		2018	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	16		28,450		47,529
Current assets					
Debtors	17	26,130		12,169	
Cash at bank and in hand		153,439		84,994	
		<u>179,569</u>		<u>97,163</u>	
Creditors: amounts falling due within one year	18	<u>23,216</u>		<u>12,695</u>	
Net current assets			156,353		84,468
Total assets less current liabilities			<u>184,803</u>		<u>131,997</u>
Net assets			<u>184,803</u>		<u>131,997</u>
Funds of the charity					
Restricted funds			99,456		108,690
Unrestricted funds			85,347		23,307
Total charity funds	19		<u>184,803</u>		<u>131,997</u>

For the year ending 31 March 2019 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 20 December 2019, and are signed on behalf of the board by:

Rev J P Fell (Chair)
Trustee

The notes on pages 17 to 30 form part of these financial statements.

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2019

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 The Hope Centre, St Helens Christian Life Centre, Atherton Street, St Helens, Merseyside, WA10 2DT.

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.

3. Accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The validity of this assumption depends on the successful conclusion of the trustee negotiations with the funding providers and the continued support of the Christian Life Centre. The financial statements do not include any adjustments that would result if negotiations were not concluded successfully.

The trustees believe that it is appropriate for the financial statements to be prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees and 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.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and 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 are as follows:

Support Costs

Many of the support costs incurred by the Charity such as support staff costs and service costs are shared between activities and funds. The Charity's policy is to allocate these costs on the basis of estimated time spent or consumption of resource.

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Taxation

No provision is made in these accounts for Corporation Tax because the charity is exempt from such taxes as a result of its charitable status.

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 subjected to restrictions on their expenditure imposed by the donor. 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.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- 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 to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	15 years straight line
Fixtures & fittings	-	15 years straight line
Office equipment	-	3 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

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

4. Limited by guarantee

The charity is a company limited by guarantee and carries out its objectives in accordance with the Memorandum and Articles of Association.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Sundry donations	21,417	28,160	49,577
Donations from CLC	2,350	–	2,350
Gift aid	1,592	1,053	2,645
Grants			
Henry Smith salaries grant	–	40,000	40,000
St Helens Council rent grant	–	3,780	3,780
Lloyds TSB salaries grant	–	–	–
John Moores Foundation	–	5,000	5,000
Morgan Foundation	–	12,692	12,692
Garfield Weston	40,000	–	40,000
Training Grants	–	10,261	10,261
Awards for all	–	9,911	9,911
Medicash	–	7,500	7,500
Sundry Grants	5,000	1,834	6,834
Seedbed Grants	1,850	9,150	11,000
Coalfields	–	–	–
St Helens Charitable Trust	–	2,500	2,500
Good Things Foundation	140	–	140
Trussell Trust	–	238	238
Liverpool Charity & Volunteers	–	–	–
	<u>72,349</u>	<u>132,079</u>	<u>204,428</u>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Sundry donations	25,206	31,571	56,778
Donations from CLC	1,800	–	1,800
Gift aid	–	–	–
Grants			
Henry Smith salaries grant	–	–	–
St Helens Council rent grant	–	9,780	9,780
Lloyds TSB salaries grant	–	25,000	25,000
John Moores Foundation	–	–	–
Morgan Foundation	–	15,230	15,230
Garfield Weston	–	–	–
Training Grants	–	–	–
Awards for all	–	–	–
Medicash	–	–	–
Sundry Grants	1,000	2,316	3,316
Seedbed Grants	–	–	–
Coalfields	–	6,858	6,858
St Helens Charitable Trust	–	10,600	10,600
Good Things Foundation	–	1,250	1,250
Trussell Trust	–	3,516	3,516
Liverpool Charity & Volunteers	–	1,200	1,200
	<u>28,006</u>	<u>107,321</u>	<u>135,328</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2019 £	Restricted Funds £	Total Funds 2018 £
Income from Public Health	30,000	30,000	30,000	30,000
Helena Housing	–	–	2,763	2,763
Community Foundation	5,000	5,000	–	–
	<u>35,000</u>	<u>35,000</u>	<u>32,763</u>	<u>32,763</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	36	36	24	24
	<u>36</u>	<u>36</u>	<u>24</u>	<u>24</u>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

8. Other income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other income	—	—	80	80
	<u>—</u>	<u>—</u>	<u>80</u>	<u>80</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Training & outreach	2,609	64,625	67,234
Homeless shelter	—	66,415	66,415
Support costs	2,254	50,755	53,009
	<u>4,863</u>	<u>181,795</u>	<u>186,658</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Training & outreach	2,105	85,303	87,408
Homeless shelter	—	62,960	62,960
Support costs	8,332	50,456	58,789
	<u>10,437</u>	<u>198,719</u>	<u>209,157</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Training & outreach	67,234	35,580	102,814	131,719
Homeless shelter	66,415	14,821	81,236	74,980
Governance costs	—	2,608	2,608	2,458
	<u>133,649</u>	<u>53,009</u>	<u>186,658</u>	<u>209,157</u>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

11. Analysis of support costs

	Training & outreach £	Homeless shelter £	Total 2019 £	Total 2018 £
Premises	6,898	8,968	15,866	16,461
Communications and IT	1,645	1,052	2,697	2,972
General office	2,274	944	3,218	2,749
Governance costs	1,254	1,354	2,608	2,458
Insurance	787	1,321	2,108	2,333
Travel costs	2,211	50	2,261	2,294
Legal & Professional costs	2,202	1,532	3,734	14,895
Depreciation	19,563	954	20,517	14,627
	<u>36,834</u>	<u>16,175</u>	<u>53,009</u>	<u>58,789</u>

12. Net income/(expenditure)

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

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>20,517</u>	<u>14,627</u>

13. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,610</u>	<u>2,460</u>

14. Staff costs

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

	2019 £	2018 £
Wages and salaries	<u>111,077</u>	<u>136,184</u>

The average head count of employees during the year was 10 (2018: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Support / Outreach Staff	6	6
Administration	2	6
Project Leader	1	1
Homeless Centre Manager	1	1
	<u>10</u>	<u>14</u>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

14. Staff costs *(continued)*

The total amount of employee benefits (including pension contributions) received by key management personnel for their services to the charitable company are £18,331 (2018 - £20,061).

Key management personnel comprise of the Accounts Director, Projects Director and the Trustees.

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

15. Trustee remuneration and expenses

No trustee received any remuneration or expenses during the year.

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 Apr 2018	170,000	900	45,248	216,148
Additions	—	—	1,437	1,437
At 31 Mar 2019	<u>170,000</u>	<u>900</u>	<u>46,685</u>	<u>217,585</u>
Depreciation				
At 1 Apr 2018	126,083	385	42,151	168,619
Charge for the year	—	60	2,889	2,949
Disposals	17,567	—	—	17,567
At 31 Mar 2019	<u>143,650</u>	<u>445</u>	<u>45,040</u>	<u>189,135</u>
Carrying amount				
At 31 Mar 2019	<u>26,350</u>	<u>455</u>	<u>1,645</u>	<u>28,450</u>
At 31 Mar 2018	<u>43,917</u>	<u>515</u>	<u>3,097</u>	<u>47,529</u>

The charity occupies premises which are owned by its parent organisation, the Christian Life Centre church. The charity has agreed with its parent organisation that it will be entitled to occupy the premises for a period of 15 years and consequently the leasehold improvement cost is being depreciated over that period. If the premises were to be sold or the charity were to cease occupation within the 5 year period of the unexpired lease then a proportion of the grant acquired to fund the extension would be repayable to the Coalfields Regeneration Trust.

17. Debtors

	2019 £	2018 £
Trade debtors	3,170	—
Prepayments and accrued income	1,233	1,626
Other debtors	21,727	10,543
	<u>26,130</u>	<u>12,169</u>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

Other debtors includes an amount of £13,424 (2018 - £10,543) which represents funds held in the Food Bank current account and not yet transferred to The Hope Centre - St Helens bank account.

18. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	16,800	8,931
Accruals and deferred income	5,403	2,544
Social security and other taxes	1,013	1,220
	<u>23,216</u>	<u>12,695</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2018	Income £	Expenditure £	Transfers £	At 31 Mar 2019
General funds	<u>23,307</u>	<u>72,385</u>	<u>(4,863)</u>	<u>(5,482)</u>	<u>85,347</u>

	At 1 Apr 2017	Income £	Expenditure £	Transfers £	At 31 Mar 2018
General funds	<u>16,133</u>	<u>28,110</u>	<u>(10,437)</u>	<u>(10,499)</u>	<u>23,307</u>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2018	Income £	Expenditure £	Transfers £	At 31 Mar 2019 £
Food Bank	29,476	12,344	(25,205)	–	16,615
Baby basics	7,680	6,358	(7,979)	–	6,059
Changing Communities	9,853	3,500	(4,049)	–	9,304
Building for the future	43,917	–	(17,567)	–	26,350
Hope House homeless centre	–	112,175	(82,591)	–	29,584
Public Health	3,161	–	(18)	–	3,143
Local Sustainability Fund	3,147	–	(1,556)	–	1,591
Training Fund	–	20,011	(13,316)	–	6,695
Salaries Fund	11,341	12,691	(29,514)	5,482	–
Faith to Talk	115	–	–	–	115
	<u>108,690</u>	<u>167,079</u>	<u>(181,795)</u>	<u>5,482</u>	<u>99,456</u>

	At 1 Apr 2017	Income £	Expenditure £	Transfers £	At 31 Mar 2018 £
Food Bank	12,711	35,351	(18,586)	–	29,476
Baby basics	7,795	3,093	(3,208)	–	7,680
Changing Communities	10,195	–	(342)	–	9,853
Building for the future	55,250	–	(11,333)	–	43,917
Hope House homeless centre	25,639	47,668	(76,290)	2,983	–
Wargrave	–	3,295	(134)	–	3,161
Local Sustainability Fund	14,453	–	(11,306)	–	3,147
Training Fund	12,169	9,507	(29,192)	7,516	–
Salaries Fund	18,614	40,230	(47,503)	–	11,341
Faith to Talk	–	940	(825)	–	115
	<u>156,826</u>	<u>140,084</u>	<u>(198,719)</u>	<u>10,499</u>	<u>108,690</u>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Analysis of charitable funds *(continued)*

During the year £5,482 (2018 - £10,499) was transferred from the general unrestricted fund to Salaries Funds (2018 - £2,983 - Hope House & £7,516 - Training), the transfers were made to cover additional costs incurred to fulfil the grant conditions in excess of the grants or donations received.

Whereas in previous years separate restricted funds were established in respect of each donor when grants and donations were made for a specific purpose, in the previous year the opening balances of the individual funds concerned was transferred into one of 3 separate restricted funds which reflect the purpose for which the grant or donation was made. The 3 funds concerned are The Hope House Fund, The Training Fund and The General Salaries Fund. The analysis of transfer to these funds during that year was as follows:

The individual restricted fund balances reclassified during the year were as follows:

	£
Hope House Restricted Funds at 1st April 2017	
Henry Smith Salary Grant Fund	6,978
St Helens Charitable Hope House Trust Fund	8
WO Street Hope Centre Fund	581
DAAT - Pool Treatment Fund	2,460
St Helens Council Rent Contribution	175
	<hr/>
Total of Opening Balances Transferred as above	10,202
	<hr/>
	£
Training Restricted Funds at 1st April 2017	
Department of Health Breathe Fund	127
Advise Project Citizens Advice Fund	36
Awards 4 all Fund	336
Debt Hub Santander Fund	3,974
John Moores Foundation Fund	3,949
St Helens Local IT Fund	109
Capacity Building Fund	3,638
	<hr/>
Total of Opening Balances Transferred as above	12,169
	<hr/>
	£
General Salaries Restricted Funds at 1st April 2017	
Lloyds Salary Grant Fund	16,070
Volunteer Co-ordinator Grant Fund	2,543
	<hr/>
Total of Opening Balances Transferred as above	18,613
	<hr/>

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Analysis of charitable funds *(continued)*

Food Bank

The Hope Centre - St Helens took over the running of the St Helens Food Bank on 1 April 2015. The Food Bank is supported through donations and also by the Trussell Trust who provide support to families in crisis by providing emergency food supplies.

Baby Basics

Funded by the Engage Fund for communities' work, the Baby Basics project supplies mosses baskets and starter kits to new families.

Changing Communities Fund

The changing communities fund relates to grants received to support people and communities to help them develop their sense of belonging, increase local involvement and help them have the confidence to make new life choices. To facilitate this aim a Changing Communities CIC has been formed to which donations are made to facilitate these projects.

Building for the Future

A project that will add and extend the church building to provide accommodation needed for The Hope Centre to extend, enhance and continue to the development of its services. The balance included in restricted funds represents the net book value of the works carried out on the church building.

Hope House Fund

The Hope House fund is a fund established to provide support, advice and training to homeless and vulnerable people in St Helens Merseyside.

Wargrave Fund

This funding was to enable The Hope Centre to provide training to people living in the area of Wargrave within St Helens.

Local Sustainability

This funding was to enable the community to get involved in a sustainability project.

Training Fund

The training fund is a fund established to provide training to beneficiaries of the charity.

General Salaries Fund

This is a fund established to support salary costs of running the charity.

Faith to Talk

This funding was given to enable The Hope Centre to put provisions in place to give vulnerable people the ability to talk with someone.

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	440	28,009	28,449
Current assets	85,596	93,973	179,569
Creditors less than 1 year	(690)	(22,526)	(23,216)
Net assets	<u>85,346</u>	<u>99,456</u>	<u>184,802</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	880	46,649	47,529
Current assets	19,021	78,144	97,165
Creditors less than 1 year	(277)	(12,421)	(12,698)
Net assets	<u>19,624</u>	<u>112,372</u>	<u>131,996</u>

21. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2019 £	2018 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	<u>178,277</u>	<u>95,450</u>
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	<u>22,204</u>	<u>11,478</u>

Financial assets measured at amortised cost comprise trade debtors, other debtors and bank.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

The Hope Centre - St Helens

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2019

22. Related parties

As three of the trustees of The Hope Centre - St Helens are also elders of St Helens Christian Life Centre and the church, The Christian Life Centre is considered to be a related party of the charity.

Related party transactions during the year ended 31 March 2019 were:

Payments from The Hope Centre - St Helens to St Helens Christian Life Centre:

Rent & room hire	£1,200 (2018 - £3,500)
Contribution to overheads and office costs	£459 (2018 - £378)
TOTAL	£1,659 (2018 - £3,878)

Receipts from St Helens Christian Life Centre:

Donations and contributions to costs	£2,350 (2018 - £1,800)
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There were no amounts owing to St Helens Christian Life Centre as at 31 March 2019 (2018 - £nil).

Changing Communities C.I.C is a company that was set up by The Hope Centre to deliver certain community projects. As the majority of it's board are either trustees or employees of The Hope Centre – St Helens it is considered to be a related party. During the year The Hope Centre – St Helens assisted Changing Communities C.I.C by subsidising some running costs on its behalf. The total cost of this assistance amounted to £4,049 (2018 - £Nil) which has been treated as a grant in these financial statements. The Hope Centre – St Helens also administered payroll processing and settled amounts due totalling £8,462 on behalf of Changing Communities C.I.C for which it will be reimbursed.

At the year end £8,262 (2018 - £Nil) was owed by Changing Communities C.I.C to The Hope Centre – St Helens.

During the year ended 31st March 2019 Changing Communities C.I.C made an after tax surplus of £887 with net assets at the year end of £707.