



Caring in Bristol

CARING IN BRISTOL LIMITED

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019

CHARITY REGISTRATION NUMBER: 1151645

COMPANY REGISTRATION NUMBER: 8419424

BURTON SWEET
THE CLOCK TOWER
5 FARLEIGH COURT
OLD WESTON ROAD
FLAX BOURTON
BRISTOL, BS48 1UR

CARING IN BRISTOL LIMITED

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CARING IN BRISTOL LIMITED

LEGAL AND ADMINISTRATION INFORMATION

Constitution

Caring in Bristol Limited is a company limited by guarantee and a registered charity governed by its Articles of Association.

Charity number 1151645

Company number 8419424

Trustees and directors

The trustees of the charity who were in office during the year and up to the date of signing the financial statements were:

Nigel Harradine	Chair (joined July 2018)
Paul Hale	Vice-Chair
John Nelson-Smith	Treasurer
Steven Dodds	Trustee (joined November 2018)
James Eldred	Trustee (joined November 2018)
Iheanyi Ibe	Trustee (joined February 2019)
George Perry	Trustee (joined February 2019)
Phil Summerhayes	Trustee (resigned August 2018)
Kate Garbers	Trustee
Georgia Horne	Trustee
Ellen Segalov	Trustee
Kat Caldwell	Trustee (resigned April 2018)

Solicitors

Clarke Willmott
1 Georges Square
Bath Street
Bristol, BS1 6BA

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham, B1 2HB

The Affirmative
9 Bonhill Street
London, EC2A 4PE

Bath Building Society
15 Queen Square
Bath, BA1 2HN

Julian Hodge Bank Limited
29 Windsor Place
Cardiff, CF10 3BZ

Staff management team

Ben Richardson	Charity Director
Lisa Spice	Assistant Director

Registered address

The Night Shelter
14 Little Bishop Street
St Pauls
Bristol, BS2 9JF

Independent examiners

Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol, BS48 1UR

CARING IN BRISTOL LIMITED

REPORT OF THE TRUSTEES

AIMS AND OBJECTIVES

PURPOSES

The charitable purposes of Caring in Bristol are restricted to the following:

'The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.'

THE AIMS OF CARING IN BRISTOL

Vision:

A city empowered to solve homelessness

Mission:

To reach out to people experiencing homelessness or at risk of homelessness, develop the necessary prevention focused services, evidence base, and public engagement to create permanent change in Bristol and beyond.

Core values:

- We work collaboratively
- We learn, reflect and educate
- We take positive risks
- We get things done, and done well
- We stand up and empower
- We act with compassion and transparency
- We value people and difference

ENSURING CARING IN BRISTOL'S WORK DELIVERS OUR AIMS

Trustees consider how planned activities will contribute to our aims and objectives. Current decisions made by trustees have sat within our existing operations plan. We have been undergoing a period of strategic review to be put in place FY19-20. In the course of developing our new business plan, we have sought feedback from beneficiaries and external stakeholder groups. Trustees receive update reports from senior members of staff at board meetings, which take place six times a year.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

All of our charitable activities focus on the prevention or relief of poverty, specifically through directly working with adults and young people at risk of or experiencing homelessness. Many of our projects also engage a significant number of volunteers from the local community, and our campaigns and communications work is aimed at changing public perceptions and expectations of homelessness services locally, including increasing the effectiveness of prevention. All of Caring in Bristol's services are free at the point of access (St Anne's house being the exception, but not directly managed by Caring in Bristol).

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We divide our activities into three categories of homelessness prevention:

- **Emergency Prevention** – intervenes to prevent people having to rough sleep at night or be outside in the daytime as a last resort option.
- **Early Intervention and Prevention** – intervenes with specific individuals identified as at risk before a crisis results in the loss of accommodation.
- **General and Targeted Prevention** – targets the behaviour of groups with a view to influencing individual actions and the broader system.

Emergency Prevention

- Our **365 Shelter** offers a safe alternative to a night on the street for up to fifteen people who would otherwise be sleeping rough. The shelter stayed open every night in FY18-19, providing 5,475 bed nights from 151 referrals from our partners, and has 128 active volunteers currently donating a night of their time on a regular basis.
- Our **Caring at Christmas** project offers day and night shelter, food, warmth, company, activities and entertainment, alongside professional support and signposting for nine days over Christmas. In its 31st year, we delivered significant changes to the project, separating the night and day provision and working closely with St Mungo's outreach team to prioritise those most in need. We supported 79 overnight guests with 349 bednights, and 750 volunteers donated 4,960 hours of their time. Further details can be found here:
<http://caringinbristol.co.uk/wp-content/uploads/2018/05/Caring-at-Christmas-Report-2019.pdf>
- Our **Bristol Night Stop** project arranges temporary and emergency accommodation for young people facing homelessness – a safe place to stay in the homes of trained individuals through our volunteer host network. We helped 42 young people, and our 28 active volunteer hosts provided 145 bed nights. Young people were helped to get to their hosts by our 5 volunteer drivers.
- We have worked in partnership with St Mungo's to support **St Annes Day and Night Shelter** get off the ground. Our activities worker provided core support to the high support need residents and developed new avenues for the local community to get involved and to volunteer. Together with St Mungo's we were able to support 59 residents during the six months of operation of the shelter.
- Our **Caring at Breakfast** pilot project is our early morning support for people experiencing homelessness using our 365 Night Shelter. It has delivered breakfast and support sessions in local restaurants and cafes supported by a team of volunteers. We helped an average of 7 people each breakfast, with an average of one new attendee each week. The work has been supported by 4 volunteers attending at least twice a month.
- Our **Room 45** project provides short-term accommodation for young people aged 16-19 who are at risk of becoming homeless. Volunteer hosts with spare rooms in their home receive training and provide accommodation to young people. Stays can be up to 45 nights with the aim of helping young people to return to home where appropriate. We helped 8 young people, and our 4 active volunteer hosts have provided 174 bed nights.

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Early Intervention and Prevention

- Our **The Common** pilot project is a city centre drop-in and 1:1 keyworker support for vulnerable young people aged 16-25. The project links young people to other services in the city which they otherwise wouldn't be able to navigate alone. We have worked with 21 referrals and have operated 45 drop-ins.
- Our **Survival Handbook and Bristol Homeless Connect** work provides practical points of reference for those at risk of becoming homeless, with comprehensive directories of information on local homelessness and advice services. We have printed and given out 7,000 paper copies of the handbook, and the Bristol Homeless Connect message board, monitored by a member of staff, receives six or seven enquires a week on average from members of the public.

General and Targeted Prevention

- Our **Get to Know** project is a personalised educational experience we have developed for companies, schools, community and activist groups in order to break down stigma and provide an evidence-based understanding of the key homelessness and prevention issues locally. The project brings new resources into the homelessness system, in the form of volunteers, resources and better coordination. We conducted 38 individual sessions, reaching 1,324 people. 137 of these people signed up for training at our 365 Shelter.
- Our **Campaigns** work has attempted to expand the public's understanding of what it means to be homeless, with a view to allowing people to think beyond the core association between homelessness and rough sleeping. Our '97% of homeless people in Bristol are not sleeping rough' campaign was launched on posters around the city and via social media. It was subsequently followed up by our 'Bristol Cares' campaign, which attempted to visually represent the different forms of homelessness that we commonly experience in the city, including sofa surfing, someone released from prison, a family in temporary accommodation, someone evicted from private rental accommodation, and someone sleeping in a tent.

FUNDRAISING APPROACH

Caring in Bristol's fundraising approach is integrally linked to our wider communications strategy aimed at bringing our supporters on a journey of increased understanding and awareness about the homelessness issues we face in our city. A reasonably high proportion of our funding comes from local individual giving, businesses, community groups, grants and trusts, and we work hard to maintain a transparent and engaged relationship with our supporters. Seasonal giving plays a significant role across our overall income profile, with Christmas being particularly significant. We aim to ensure a balanced mix of funding opportunities throughout the year to proactively manage the risks this creates.

We are committed to fundraising ethically and are registered with the Fundraising Regulator.

In the coming year we plan to bring in new expertise and resource into our Development Team to build on our very strong growth in unrestricted donations, and to ensure a sustainable and diverse funding portfolio.

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PARTNERSHIP WORKING

We have built strong relationships across the city, and partnership working is essential for us to achieve our mission of a city empowered to end homelessness. We have an existing contract with Bristol City Council and 1625 Independent People to operate the Room 45 project, and a formal partnership arrangement with St Mungo's to operate the 365 Shelter and St Anne's, and their outreach support with our Caring at Christmas project.

We have cultivated numerous partnership opportunities to work alongside the local community in delivering a variety of different projects, including with local cafés and restaurants and the Quaker Meeting House (Caring at Breakfast), the Trinity Centre, Julian Trust, Michelin-starred chef Josh Eggleton, St John's Ambulance, Avon Fire and Rescue Service, Bristol Mind, Bristol Drugs Project, Five Foot Way, The Community Farm, Bristol City Centre Business Improvement District (Caring at Christmas), Basement Studios, The Wing YMCA Hostel, Live West Foyer, (The Common, Bristol Nightstop), Streetwise Team, UWE, (Get to Know).

We input into a number of local strategy groups including, Rough Sleeping Partnership, Shelter Programme Steering Group, MAPs Operational Steering Group, Youth Homelessness Development Group, Early Intervention and Preventing Homelessness Challenge Group, the Mayor's Rough Sleeping forum and the Homeless Communications Group.

FINANCIAL REVIEW

Caring in Bristol has had a successful year financially. Our overall income has grown by 36% to £630k. This reflects overall growth in the organisation with an increase in staff numbers, project delivery and corresponding expenditure. Net expenditure for the year was £17k which reflects budgeted use of restricted fund balances and a modest investment of free reserves which remain strong (see reserves policy below).

Building on significant growth in the previous year, our unrestricted donations have grown by 22% to £246k this year, an excellent achievement in the current climate. We invested in our fundraising and communications capacity and our approach of strengthening and developing local relationships, as described in our **fundraising approach** above, has proved very successful.

Our restricted grants and donations income have grown by 50% to £361k. This reflects new grant funding for several new projects in the year including The Common, St Anne's House and Bristol Homeless Connect.

INVESTMENT POLICY

Caring in Bristol seeks to maintain the capital value of its assets, maintain liquidity and produce the best financial return within an acceptable level of risk, whilst acting in accordance with its ethical standards.

As Caring in Bristol has a small asset base, capital volatility cannot be tolerated and therefore all investments shall be held in the form of cash. Cash deposits are split so that no one institution holds all of the charity's total cash balance. All cash balances are deposited in institutions regulated by the Financial Conduct Authority and the Prudential Regulation Authority.

Caring in Bristol needs cash to support its day-to-day operations but also holds cash as a result of building free reserves, which may be used to develop new projects or services. Accordingly, some cash must be held in instant access accounts but some can be invested in longer-term investments. To meet day-to-day requirements and allow for uneven cashflow, the equivalent of at least three months' expenditure is held in

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instant access accounts. New projects take time to develop so funds may be invested for a fixed term but no funds are held in investments that are inaccessible for periods in excess of six months.

The charity manages its own cash deposits. The Finance and Change Lead monitors the cash position and prospective cashflow and reports this to the Finance and Income Generation Committee and through them to the board.

RESERVES POLICY

The trustees have given consideration to appropriate levels of reserves retained for safe financial management and are of the view that Caring in Bristol should hold between three and six months of running costs as a free reserve.

Reasons for reserves

The key financial risks facing the charity are decreasing donations and not securing grants to continue existing projects. As an employer, we have an obligation to maintain sufficient income to pay our staff. As a charity working with vulnerable people, we have an obligation to ensure any withdrawal or reduction in services as a result of insufficient funding is carefully managed to minimise any negative impact for our beneficiaries. A healthy reserves balance is therefore required to mitigate these risks and to provide flexibility to develop and pilot new areas of work when opportunities arise.

Reserves position

As shown in note 14 to the accounts, the total reserves balance at 31st March 2019 is £318,202. Of this £75,709 are restricted fund balances not available for the general purposes of the charity. A further £395 is held as tangible fixed assets and therefore not readily available. The trustees have not designated any amounts for specific purposes. The balance of free reserves is £242,098. This is equivalent to almost five months' of budgeted expenditure for 2019-20, which is in line with our policy.

Any unrestricted income received in excess of this reserves policy, will be used for furthering the aims and objectives of the charity.

PLANS FOR FUTURE PERIODS

Moving into the new financial year, our immediate plans are to add additional capacity to our grants and trust fundraising function, to build on our fundraising success. We will continue with our core service delivery.

Caring in Bristol plans to develop a new strategic and business plan to be operational from Autumn 2019, which will set clear future goals for the next three years. This will set out a detailed business and financial strategy, and we will make some key strategic decisions about the future direction of our work.

STRUCTURE, MANAGEMENT AND GOVERNANCE

Governing document

Caring in Bristol Limited is a company limited by guarantee and has charitable status. The charity is governed by its Articles of Association dated 26 February 2013. Caring at Christmas operated as a registered charity from 1989 until the charity was incorporated in 2013 and the name subsequently changed to Caring in Bristol.

BOARD OF TRUSTEES

At 31 March 2019 the trustee board consists of ten trustees who have a wide range of skills and experience. A term is three years and trustees can serve two consecutive terms after which they must step down for at least

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two years. The trustees, together with the Charity Director, identify the skills and experience required of the trustees to ensure that the board reflects this need.

The induction for prospective board members includes documentation, meeting other trustees and staff, and attending a board meeting where the detailed work of the charity and discussions concerning trustees' roles and responsibilities are covered. Information on governance training opportunities is circulated periodically to trustees. Whilst the trustees are responsible for governance, they have delegated day-to-day running of the charity to the Charity Director, who, in turn is accountable to the board.

STAFF STRUCTURE

The team (end of March 2019) consisted of 14 members of staff.

The Charity Director oversees all of Caring in Bristol's work and line manages the senior managers: the Assistant Director, Finance and Change Lead, Fundraising and Communications Lead and Partnership and Development Lead.

The Assistant Director line manages the 365 and Get to Know Lead, the Bristol Nightstop Lead, The Common Lead, and the Room 45 Worker. The Fundraising and Communications Lead line manages the Communications and Campaigns Coordinator. The 365 and Get to Know Lead line manages the Project Coordinator. The Finance and Change Lead manages the Temporary Christmas Worker.

VOLUNTEER SUPPORT

Caring in Bristol has been supported by well over 1,000 volunteers over the course of the year, fulfilling a broad range of functions, including front line support, logistics, administrative and fundraising. Our scope for involving a significant section of the local community is at the core of our methodology for changing the narrative around homelessness in the city and shifting understanding towards the importance of prevention.

Over the course of the last year we changed how we inducted and supported Christmas volunteers, and received a high level of positive feedback about the changes. We also developed a volunteer champion scheme, stemming out of the desire from some of our Christmas volunteers to be involved all year around. This has allowed us to start staffing some of our events with volunteers and has allowed us opportunities to be more broadly represented across the city. We have also developed a new training programme for existing volunteers stemming from their desire to learn more about some of the issues they've encountered working with vulnerable people. Last year we ran sessions on Mental Health Awareness/Mental Health First Aid, First Aid and Drugs and Alcohol Awareness, facilitated by expert external partners.

We hold a volunteer induction once a month for our 365 Shelter and developed a new Shelter Takeover scheme piloted by a Sherston Villlage in Wiltshire who provided 14-night volunteers to run our shelter for a week, while also raising funds for us and generating media coverage.

RISK MANAGEMENT

The trustees continue to monitor the risk register as a standing item and make incremental improvements. The trustees seek to manage such risks to an acceptable level, and this remains an important area for attention.

The senior management team reviews the risks to which the charity is exposed before every board meeting. The top risks are highlighted in the Charity Director's report to board. This allows the board to focus their attention on the most relevant and strategic risks.

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The trustees will continue to review the major risks to which the charity is exposed, and systems will continue to be evolved, adapted and reviewed to manage those risks.

ORGANISATIONAL STRUCTURE

The board of trustees meet regularly (six times a year) including one trustee away session and trustees are invited to attend staff away session. These sessions allow time for fuller discussion of strategic development and other important issues. The board delegates certain responsibilities to the Finance and Income Generation (FING) Committee, including detailed review and monitoring of the annual budget and management accounts; monitoring of income generation performance; and assessment of the remuneration policy and approval of any annual salary increases. The FING Committee also meets six times a year and reports back to the board.

The Charity Director and Assistant Director submit written reports and attend all board meetings. The Finance and Change Lead prepares financial reports and attends the FING Committee with the Charity Director. The Charity Director is held to account through regular reports to the board on progress against objectives and through one-to-one meetings with the Chair.

CHARITY GOVERNANCE CODE 2017

Whilst not a legal requirement to be compliant, the trustees attempt to follow the seven principles of the Code and are committed to good governance and a desire to contribute to the charity's continued improvement.

During the year, considerable time was spent on governance matters, including:

- Recruitment of new trustees;
- Implementing a governance plan;
- Implementing new processes for income generation oversight;
- Changing the management and reporting structure; and
- Training for trustees on their responsibilities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Caring in Bristol for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of 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 apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

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- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's independent examiner is unaware; and
- The trustees have taken all steps that they ought to make themselves aware of that information.

INDEPENDENT EXAMINERS

Burton Sweet were reappointed as the charitable company's independent examiners during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 23 July 2019 and signed on their behalf by

Nigel Harradine
Chair of Trustees
Caring in Bristol Limited

CARING IN BRISTOL LIMITED

Independent examiner's report to the trustees of Caring in Bristol Limited

I report on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your 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

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 in England and Wales, 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 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.

Neil Kingston FCA,
Burton Sweet Chartered Accountants
The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

Date:

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STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2019 £	Restated * Total Funds 2018** £
Income					
Donations and legacies	4	338,419	285,288	623,707	461,789
Other income	4	6,778	-	6,778	1,518
Total income		<u>345,197</u>	<u>285,288</u>	<u>630,485</u>	<u>463,307</u>
Expenditure					
Raising funds	5	48,144	5,000	53,144	31,389
Charitable activities	5	304,794	289,973	594,767	365,976
Total expenditure		<u>352,938</u>	<u>294,973</u>	<u>647,911</u>	<u>397,365</u>
Net income/(expenditure)	6	(7,741)	(9,685)	(17,426)	65,942
Total funds brought forward		250,234	85,394	335,628	269,686
Total funds carried forward	14	<u>242,493</u>	<u>75,709</u>	<u>318,202</u>	<u>335,628</u>

* There has been a reallocation of 2018 staff costs from charitable activities to the cost of raising funds to more accurately reflect how staff time was spent.

** Details of the allocation of 2018 total funds between unrestricted and restricted are shown in Note 3.

The charity has no recognised gains or losses other than the results for the year as set out above.

The notes on pages 16 to 26 form part of these financial statements

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BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	9	<u>395</u>	<u>1,210</u>
Current assets			
Debtors and prepayments	10	11,260	13,859
Cash at bank	11	<u>316,568</u>	<u>357,816</u>
Total current assets		<u>327,828</u>	<u>371,675</u>
Creditors: amounts due within one year	12	(10,021)	(37,257)
Net current assets		<u>317,807</u>	<u>334,418</u>
Total net assets		<u>318,202</u>	<u>335,628</u>
Funds of the charity			
Unrestricted funds	14	242,493	250,234
Restricted income funds	14	<u>75,709</u>	<u>85,394</u>
Total funds		<u>318,202</u>	<u>335,628</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to

The members have not required the company to obtain an audit of its accounts in accordance with section 144(2) of the Charities Act 2011 (the 2011 Act);

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts; and

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The company's registration number is 8419424.

These financial statements were approved by the trustees on 23 July 2019, and are signed on their behalf by:

N Harradine
Chair of Trustees

J Nelson-Smith
Treasurer

The notes on pages 16 to 26 form part of these financial statements

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CASHFLOW STATEMENT AS AT 31 MARCH 2019

Statement of cashflows	2019	2018
	£	£
Cash flows from operating activities:	<u>(42,734)</u>	<u>94,218</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	1,486	1,518
Purchase of property, plant and equipment	-	(1,187)
Net cash provided by (used in) investing activities	<u>1,486</u>	<u>331</u>
Change in cash and cash equivalents in the reporting period	(41,248)	94,549
Cash and cash equivalents at the beginning of the reporting period	<u>357,816</u>	<u>263,267</u>
Cash and cash equivalents at the end of the reporting period	<u><u>316,568</u></u>	<u><u>357,816</u></u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(17,426)	65,942
Adjustments for:		
Depreciation charges	815	1,176
Dividends, interest and rents from investments	(1,486)	(1,518)
(Increase)/decrease in debtors	2,599	(4,472)
Increase/(decrease) in creditors	(27,236)	33,090
Net cash provided by (used in) operating activities	<u>(42,734)</u>	<u>94,218</u>
Analysis of cash and cash equivalents	2019	2018
	£	£
Cash in hand	<u>316,568</u>	<u>357,816</u>

The notes on pages 16 to 26 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

All of the activities of the charity are classed as continuing.

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.3 Restatement of prior year amounts

There has been a reallocation of staff costs from charitable activities to the cost of raising funds in the year ending 31 March 2018. This reallocation is to more accurately reflect staff time spent on raising funds.

2 Accounting policies

2.1 INCOME

Recognition of income

a) These are included in the Statement of Financial Activities (SoFA) when:

- i) The charity becomes entitled to the resources;
- ii) It is more likely than not that the trustees will receive the resources;
- iii) The monetary value can be measured with sufficient reliability.

b) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

c) Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

d) Government grants

The charity has received local government grants in the reporting period.

e) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

2 Accounting policies (continued)

2.1 INCOME (continued)

f) Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

g) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h) Interest received

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 EXPENDITURE AND LIABILITIES

a) Expenditure and liability recognition

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is allocated to the identified charitable activities and the costs of generating income directly, where applicable.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

b)

Support costs have been allocated between charitable activities undertaken and expenditure on raising funds. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and have been included within support costs.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

c) Redundancy costs

The charity made redundancy payments during the reporting period of £5,588 (2018: £nil).

d) Deferred income

No income received has been deferred to the next year.

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

2 Accounting policies (continued)

2.2 EXPENDITURE AND LIABILITIES (continued)

e) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 ASSETS

a) Tangible fixed assets for use by the charity

New items are capitalised if they can be used for more than one year and cost more than £1,000.

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, on a straight line basis, as follows:-

Computer equipment	33%
Other equipment	33%

b) Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

c) Cash at bank

Cash at bank includes all cash and 90-day notice deposit accounts.

d) Financial instruments

The charity 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.

e) Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

3 Statement of Financial Activities for year ended 31 March 2018 (for comparative purposes)

	Restated Unrestricted Funds £	Restricted Funds £	Restated * Total Funds 2018 £
Income			
Donations and legacies	268,359	193,430	461,789
Other income	1,518	-	1,518
Total income	269,877	193,430	463,307
Expenditure			
Raising funds	31,389	-	31,389
Charitable activities	194,600	171,376	365,976
Total expenditure	225,989	171,376	397,365
Net income	43,888	22,054	65,942
Total funds brought forward	206,346	63,340	269,686
Total funds carried forward	250,234	85,394	335,628

* There has been a reallocation of 2018 staff costs from charitable activities to the cost of raising funds to more accurately reflect how staff time was spent.

4 Income

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2019 £	Total Funds 2018 £
Donations and legacies				
Donations and gifts	227,827	38,590	266,417	207,644
Gift aid	18,161	-	18,161	12,613
Grant income	75,861	246,698	322,559	223,482
Donated goods	16,570	-	16,570	18,050
	338,419	285,288	623,707	461,789
Other income				
Trading income	5,292	-	5,292	-
Interest received	1,486	-	1,486	1,518
	6,778	-	6,778	1,518
TOTAL INCOME	345,197	285,288	630,485	463,307

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

5 Expenditure

Total costs	Wages & salaries	Other direct costs	Support costs	Total costs 2019	Restated Total costs 2018
	£	£	£	£	£
Raising funds	26,508	13,655	12,982	53,145	31,389
Emergency prevention	226,406	75,807	97,683	399,896	354,299
Early intervention and prevention	62,675	41,371	33,630	137,676	11,677
General and targeted prevention	37,109	6,114	13,971	57,194	-
	<u>352,698</u>	<u>136,947</u>	<u>158,266</u>	<u>647,911</u>	<u>397,365</u>

Support costs	Wages & salaries	Other support costs	Total support costs 2019	Restated Total support costs 2018
	£	£	£	£
Raising funds	6,438	6,544	12,982	8,358
Emergency prevention	48,446	49,237	97,683	94,332
Early intervention and prevention	16,679	16,951	33,630	3,109
General and targeted prevention	6,929	7,042	13,971	-
	<u>78,492</u>	<u>79,774</u>	<u>158,266</u>	<u>105,799</u>

Expenditure - prior year

Total costs - prior year	Wages & salaries	Other direct costs	Support costs	Total costs 2018
	£	£	£	£
Raising funds	18,357	4,674	8,358	31,389
Emergency prevention	176,656	83,311	94,332	354,299
Early intervention and prevention	-	8,568	3,109	11,677
General and targeted prevention	-	-	-	-
	<u>195,013</u>	<u>96,553</u>	<u>105,799</u>	<u>397,365</u>

Support costs - prior year	Wages & salaries	Other support costs	Total support costs 2018
	£	£	£
Raising funds	5,800	2,557	8,357
Emergency prevention	65,471	28,862	94,333
Early intervention and prevention	2,158	951	3,109
General and targeted prevention	-	-	-
	<u>73,429</u>	<u>32,370</u>	<u>105,799</u>

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

5 Expenditure (continued)

Expenditure - prior year (continued)

The allocation of costs in the prior year has been restated based on the identified areas of work for the current year. There has also been a reallocation of staff costs from charitable activities to the cost of raising funds to more accurately reflect how time was spent.

6 Net income for the year

This is stated after charging:

	2019	2018
	£	£
Independent examiner's fees	1,100	1,000
Other financial services	4,175	4,051
Depreciation	815	1,176
	<u>6,090</u>	<u>6,227</u>

7 Paid employees

7.1 Staff costs

	2019	2018
	£	£
Salaries and wages	375,754	240,886
Social security costs	31,258	21,577
Pension costs	18,414	5,979
Redundancy costs	5,588	-
	<u>431,014</u>	<u>268,442</u>

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

Total employee benefits paid to key management personnel during the year were £47,934 (2018: £26,336). There were no employee benefits paid to trustees during the year.

7.2 Average head count in the year

The average number of employees during the year was as follows:

	2019	2018
	No.	No.
Raising funds	1.1	0.7
Charitable activities	11.2	5.7
Support	2.5	1.9
	<u>14.8</u>	<u>8.3</u>

8 Defined contribution pension scheme

	2019	2018
	£	£
Contributions recognised in the SOFA as an expense	18,414	5,979

The liability and expense of the defined contribution pension scheme is allocated between activities according to the employee's role within the charity.

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

9 Tangible fixed assets

	Computer equipment £	Other equipment £	2019 Total £
9.1 Cost			
As at 31 March 2018	8,937	1,500	10,437
Additions	-	-	-
As at 31 March 2019	<u>8,937</u>	<u>1,500</u>	<u>10,437</u>
9.2 Depreciation (on a straight line basis)			
As at 31 March 2018	7,727	1,500	9,227
Charge for the period	815	-	815
As at 31 March 2019	<u>8,542</u>	<u>1,500</u>	<u>10,042</u>
9.3 Net book value			
As at 31 March 2019	<u>395</u>	<u>-</u>	<u>395</u>
As at 31 March 2018	<u>1,210</u>	<u>-</u>	<u>1,210</u>

10 Debtors and prepayments

	2019 £	2018 £
Prepayments and accrued income	3,855	10,959
Other debtors	7,405	2,900
	<u>11,260</u>	<u>13,859</u>

11 Cash at bank and in hand

	2019 £	2018 £
Short term deposits	214,298	247,812
Cash at bank and on hand	102,270	110,004
	<u>316,568</u>	<u>357,816</u>

12 Creditors and accruals: amounts falling due within one year

	2019 £	2018 £
Trade creditors	4,239	8,542
Accruals	3,400	2,826
Other creditors	2,382	889
Deferred income	-	25,000
	<u>10,021</u>	<u>37,257</u>

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

13 Movement in funds

	31 March 2018 £	Income £	Expenditure £	Transfers £	31 March 2019 £
Unrestricted funds					
General funds	250,234	345,197	(352,938)	-	242,493
Restricted funds					
Caring at Christmas					
- Zurich Community Fund	-	5,000	(5,000)	-	-
- John James Trust	-	6,000	(6,000)	-	-
- BID Partnership	-	10,000	(10,000)	-	-
- Quartet	-	5,000	(5,000)	-	-
- Nationwide	-	3,600	(600)	-	3,000
365 Shelter					
- Sunrise Foundation	18,739	-	(18,739)	-	-
- Rotary Club	-	25,500	(25,500)	-	-
- Bristol City Council	-	3,000	(3,000)	-	-
- Pret Foundation	5,250	7,000	(7,000)	-	5,250
- Benevolent Trust	-	10,000	-	-	10,000
Caring at Breakfast					
- Quartet	-	15,000	(12,358)	-	2,642
Get to Know					
- Sunrise	-	24,976	(5,159)	-	19,817
Bristol Nightstop					
- BIG Lottery Fund Grant	52,926	65,122	(118,048)	-	-
The Common					
- Waterloo Foundation	8,479	20,090	(28,569)	-	-
- Nisbets Trust	-	50,000	(30,000)	-	20,000
- Garfield Weston	-	20,000	(20,000)	-	-
- Quartet	-	15,000	-	-	15,000
	85,394	285,288	(294,973)	-	75,709
Total funds	335,628	630,485	(647,911)	-	318,202

Designated funds:

The trustees did not designate specific funds to any particular activity during the year.

Restricted income funds:

Bristol Nightstop has been funded by a four-year grant of almost £500,000 from the National Lottery Community Fund which ended in January 2019. Caring in Bristol has been awarded a new three-year grant from the National Lottery Community Fund which will enable this vital work with young people to continue.

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

13 Movement in funds (continued)

Restricted income funds (continued):

Four grants of between £5,000 and £10,000 were received towards the cost of the Caring at Christmas project. FY19 was year two of a three-year grant from the Zurich Community Fund. John James Trust awarded £6,000 as they have done in previous years. The Bristol City Centre Business Improvement District (BID) partnership supported the Caring at Christmas project and the Caring in Bristol Christmas campaign with a donation of £10,000. The Quartet Community Fund awarded a grant of £5,000 towards this project for the time in FY19.

The pilot project for Caring at Breakfast was funded by a catalyst grant from the Quartet Community Fund of £15,000. The project commenced in June 2018 and runs for one year to May 2019.

Caring in Bristol was successful in receiving several grants to fund its new youth project The Common (previously known as Safeplace). A development grant of £15,000 was awarded by the Waterloo Foundation in FY18. After a successful development period, a three-year grant of £60,000 was awarded by the Waterloo Foundation and the project commenced in July 2018. Match funding was secured in the form of a £30,000 grant from Nisbets Trust and a £20,000 from Garfield Weston. Following a successful launch and initial nine months, a continuation three-year grant of £60,000 has been received from Nisbets Trust, together with a one-year grant of £15,000 from the Quartet Community Trust.

The 365 Shelter was funded by various restricted funds in FY19. £25,500 was raised by the Bristol Breakfast Rotary Club at their annual Dragon Boat Race in June 2018. Caring in Bristol will be the lead charity for this event again in June 2019. The Benevolent Trust awarded a two-year grant of £20,000 following an initial one-year grant in 2017. Bristol City Council and the Pret Foundation both awarded grants to support the cost of locum staff to keep the shelter open when volunteers are not available.

Continuation funding of £24,976 was received from the Sunrise Foundation for our educational programme Get to Know. This project was originally piloted to recruit volunteers for the 365 Shelter whilst educating and informing the public. It has been hugely successful and demand continues to grow and as such is now recognised as a separate area of work.

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

13 Movement in funds (continued)					
Prior year					
	31 March 2017	Income	Expenditure	Transfers	31 March 2018
	£	£	£	£	£
Unrestricted funds					
General funds	206,346	269,877	(223,735)	(2,254)	250,234
Restricted funds					
Caring at Christmas					
- Zurich Community Fund	-	5,000	(5,000)	-	-
365 Shelter					
- Bristol City Council	15,540	-	(15,540)	-	-
- Peter Herve Benevolent Foundation	-	10,000	(10,000)	-	-
- Sunrise Foundation	-	24,986	(6,247)	-	18,739
- Pret Foundation	-	7,000	(1,750)	-	5,250
Bristol Nightstop					
- BIG Lottery Fund	45,686	128,494	(121,254)	-	52,926
The Common					
- Waterloo Foundation	-	15,000	(6,521)	-	8,479
Other restricted funds	2,114	2,950	(7,318)	2,254	-
Total restricted funds	63,340	193,430	(173,630)	2,254	85,394
Total funds	269,686	463,307	(397,365)	-	335,628

14 Analysis of net assets between funds				
	Tangible fixed assets	Other net assets	2019 Total	2018 Total
	£	£	£	£
Unrestricted funds				
General	395	242,098	242,493	250,234
Restricted funds				
365 Shelter				
- Sunrise Foundation	-	-	-	18,739
- Pret Foundation	-	5,250	5,250	5,250
- National Benevolent Trust	-	10,000	10,000	-
- Nationwide Foundation	-	3,000	3,000	-
Caring at Breakfast				
- Quartet Community Fund	-	2,642	2,642	-
Get to Know				
- Sunrise Foundation	-	19,817	19,817	-
Bristol Nightstop				
- BIG Lottery Fund	-	-	-	52,926
The Common				
- Waterloo Foundation	-	-	-	8,479
- Nisbet Trust	-	20,000	20,000	-
- Quartet	-	15,000	15,000	-
Total restricted funds	-	75,709	75,709	85,394
Total funds	395	317,807	318,202	335,628

CARING IN BRISTOL LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

14 Analysis of net assets between funds (continued)

Prior year	Tangible fixed assets £	Other net assets £	2018 Total £	2017 Total £
Unrestricted funds				
General funds	1,210	249,024	250,234	206,346
Restricted funds				
365 Shelter				
- Bristol City Council	-	-	-	15,540
- Sunrise Foundation	-	18,739	18,739	-
- Pret Foundation	-	5,250	5,250	-
Bristol Nightstop				
- BIG Lottery Fund Grant	-	52,926	52,926	45,686
The Common				
- Waterloo Foundation	-	8,479	8,479	-
Development				
- Quartet Community Fund	-	-	-	2,114
Total restricted funds	-	85,394	85,394	63,340
Total funds	1,210	334,418	335,628	269,686

15 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or benefits during the year.

Reimbursements to trustees in respect of expenses for fulfilling their duties were not material.

Total donations to the charity by trustees during the year were £50 (2018: £nil).

16 Taxation

The charity is exempt from corporation tax on its charitable activities.