

REGISTERED COMPANY NUMBER: 03895574 (England and Wales)
REGISTERED CHARITY NUMBER: 1083390

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018
FOR
BRIGHTON AND HOVE IMPETUS
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON AND HOVE IMPETUS

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FOR THE YEAR ENDED 31ST MARCH 2018

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BRIGHTON AND HOVE IMPETUS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

During 2017-18, Impetus's mission was to connect people to reduce isolation and improve health & wellbeing.

We delivered this mission by expanding delivery of our support services, adding value to existing services; and building partnerships.

The Board reviewed progress against the 2016-2021 strategic plan and were content the organisation is achieving annual goals and has allocated appropriate resources for implementation of the plan.

Public benefit

During 2017-18, Impetus delivered public benefit through services focused on helping people who feel lonely or socially isolated because of age, disability or poor mental or physical health. Information about services operating in the year to 31 March 2018 is given in the next section of this report.

Our services retained a strong focus on the needs of users and on the quality of support to beneficiaries and to volunteers. Most services are provided free of charge to the majority of individuals.

Access to our services is monitored using the Brighton & Hove City Council equalities monitoring framework.

Staffing

Impetus had 25 (2017: 21) members of staff (equivalent to 18.8 (2017: 14.5) full time employees) at 31 March 2018. 7 employees left during the year. We recruited 11 people during the year.

Volunteers

Volunteers continued to play a vital part in delivering our work, with our paid employees recruiting, training and supporting them. We began holding regular Volunteer Workshops to gather feedback, discuss support and look at training needs. In response to feedback from the workshops we planned wellbeing volunteer events involving walks, picnics and museum trips to say thank you to our volunteers and encourage them to share good practice and expertise. We held the first meeting of our Volunteer Development Group which brought together skilled volunteers, trustees and paid employees to ensure Impetus is committed to involving, engaging and responding to our volunteers needs.

Our volunteers worked across our services to written role descriptions, delivering services across all activities, for example: as trustees, community navigators within our social prescribing service, advocates for the cancer advocacy service; lay assessors for the Lay Assessor Scheme; and befrienders for the Neighbourhood Care Scheme. The Central Team volunteers increased its number of volunteers into regular roles around office administration, fundraising activities and communications support. We expanded our volunteer opportunities to include micro-volunteering and one-off opportunities. We supported two interns from the University of Sussex and supported a work experience student from Dorothy Stringer School. Several volunteers provided pro bono skills and advice on a regular basis and their work was fed into the Volunteer Development Group.

We increased volunteer recruitment from other agencies via the Central Team attending activities, events, visiting organisations and spreading the volunteer message to a wider audience.

BRIGHTON AND HOVE IMPETUS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview

During 2017/18, for the third year running, Impetus continued to operate seven services intended to improve the health and wellbeing of people in Brighton & Hove.

ASpire

People with Autistic Spectrum Conditions often face significant challenges with social communication and interaction which can result in social isolation, difficulties in establishing relationships and barriers to employment and education. ASpire aims to reduce feelings of isolation and anxiety and to improve the self-awareness, self-efficacy and confidence of people who have Autistic Spectrum Conditions and to raise awareness of the barriers they face.

In 2017-18 the service delivered 26 fortnightly social group activities to a core of 17 group members and this year opened up membership to assess 20 new members. The schedule of events was set by members and has included activities such as games nights, meals out and film nights. The social groups provide an autism friendly environment and a trusted safe space for attendees to meet others, make friends, improve social skills and have a good time. This year saw our forming of a partnership with ADHD Aware to provide support to those with a dual diagnosis and to increase knowledge and recognition of the neurodiversity model. 91% of social group members feel their mental health and confidence have improved as a result of the social group.

During the year ASpire funders included One Family, Brighton and Hove City Council as well as group members challenge event fundraising.

Community Navigation Service

Community Navigation, established in August 2014, is a social prescribing service funded and supported by Brighton & Hove Clinical Commissioning Group.

People who need support to improve their health and wellbeing are referred by their GP, practice nurse or other healthcare professional. Community Navigators are staff and volunteers, mostly based in the Impetus office with some volunteers working in GP surgeries; they meet with people for about an hour, listen and help them connect to a range of services and groups in their community best suited to their needs.

20 volunteers and 3 staff supported 297 clients in 2017-18. Clients report significant increases in access to information, activities and services, as well as an improved sense of wellbeing.

The service received over 1400 referrals since it began, around half of which are people aged over 65, many of whom were experiencing social isolation or anxieties about their health or wellbeing.

In 2017, the Community Navigation service was extended to all 35 GP practices in the city.

Independent Health Complaints Advocacy Service (IHCAS)

The Independent Health Complaints Advocacy Service (IHCAS) is a statutory service to provide advocacy for residents of Brighton and Hove who need support to make a complaint about NHS funded services.

In the year IHCAS received 136 new referrals; Support included explaining complaints procedures options; meeting clients to discuss their experiences, attending resolution meetings, writing complaints letters and Parliamentary and Health Service Ombudsman applications and sign posting clients to other support services in the city, including internally within Impetus.

Interact

Interact is part of the Brighton & Hove Advocacy Partnership delivering specialist advocacy services funded by Brighton & Hove City Council to provide advocacy support to parents with learning disabilities and difficulties involved in child protection proceedings, and by the Sussex Police and Crime Commissioner to work with people who have either a learning disability or an autistic spectrum condition who have been either a victim of, or a witness to, crime.

In 2017-18 Impetus provided over 1056 hours of advocacy to clients. Clients have multiple complex difficulties and our advocates supported clients to access to housing, benefits, and mental and physical health services and legal support. Some clients received direct advocacy support in excess of 150 hours over the year.

BRIGHTON AND HOVE IMPETUS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2016 Impetus submitted a report to The Fairness Commission on the issue of lack of support for parents with learning disabilities, bringing together national research, good practice and legal advice. The suggestions that Interact made about what needs to change were included in full in the Fairness Commission report. This included establishing a joint protocol between children's and adult services when social services are working with a parent with a learning disability to assess and plan for the care of their child. As a result of this ongoing work in July 2017 a joint protocol which Impetus contributed to was finalised. Its intention is to improve joint working between adult and children's services. The approach reflects balancing the priority of the child's needs with the rights of people with learning disabilities to have a fair chance to take on the parenting role with the support they are entitled to.

Lay Assessor Scheme

The Lay Assessor Scheme is commissioned and funded by Brighton & Hove City Council to monitor the quality of home care provision across the City. The scheme recruits and trains volunteers who interview service users in their homes about their experience of the home care they receive. We produce monthly reports with our findings which helps to inform the Council's quality assurance work and their management of domiciliary care contracts.

In 2017 - 2018 we conducted over 181 interviews and signposted over 20 service users to other voluntary and statutory services in the city and made over 70 safeguarding referrals to Access Point. We recruited and trained a further 5 volunteers to the scheme.

Macmillan-Impetus Cancer Advocacy Service

Cancer Advocacy was set up thanks to funding from Macmillan, to provide independent advocacy to older people and to adults with learning disabilities, mental health problems and autism, who are affected by cancer. We support some of the most marginalised and vulnerable people who have complex needs. Our advocates help people affected by cancer to make informed decisions about treatment and care; to ask for what they want, feel in control and access services and advice; and support them at meetings so that healthcare professionals, social services, benefits and other agencies understand and respect their wishes.

A 2017 report, commissioned by Macmillan, assessed the social return on investing in advocacy. It assessed costs associated with cancer and financial (including savings to the NHS), economic and social benefits associated with advocacy. The Macmillan-Impetus Cancer Advocacy Service interviewed service users and provided case studies collected directly from them. The study found a social return on investment of £6.70 for every £1 spent. The findings showed that the advocacy service gave service users the opportunity to be more involved with their care, get the right support, that there was less need for family to take time out of work in order to support them and that they benefited from increased independence, and reduced isolation and loneliness. There were also benefits to overall health. Missed hospital appointments reduced, need for mental health care reduced and delayed hospital discharge reduced.

Neighbourhood Care Scheme (NCS)

The Neighbourhood Care Scheme (NCS) is a befriending service provided by volunteers. The service is offered to isolated older people, younger people with a physical or sensory disability or long-term disabling health condition and their carers.

2017-18 was another record-breaking year for the scheme:

- We extended our areas of operation so that befriending for our client groups is available across the whole city (in partnership with Impact Initiative and Time to Talk Befriending)
- For the third successive year, we recruited over 100 new volunteer befrienders.
- We enabled 321 volunteers to make 7,641 visits and provide 12,017 hours of support to 341 scheme members.
- In partnership with the Food Partnership, we continued to run Casserole Club, which had nearly 50 cook-diner matches at the end of the period.

"I look forward to seeing her, as she is like a friend. We laugh a lot, and are a good match."- NCS scheme member.

"We have become good friends, and enjoy the conversations about music, politics, and many other subjects." - Volunteer

FINANCIAL REVIEW

Financial position

We reported incoming resources of £713,584 (2016/17: £561,600) for the year; an increase of £151,984. Expenditure in the year was £662,313 (2016/17: £566,023); giving a surplus of £51,271 (2016/17: deficit £4,423).

Principal funding sources

Impetus is resourced through a mixture of statutory funding (both grants and commissions) and funding from trusts and foundations. We saw overall growth in grant funding in 2017-18, thanks mainly to funding through the Brighton & Hove Better Care Fund, in partnership with Brighton & Hove Community Works. Other funding from statutory bodies was static. We are grateful to our statutory funders for continued support.

Our main funding sources included Brighton & Hove City Council, Brighton & Hove Clinical Commissioning Group, (including funds received via partnerships with Community Works and MIND in Brighton & Hove), Sussex Community Foundation, Sussex Police & Crime Commissioner, the Henry Smith Foundation, the Dodgson Foundation and Macmillan. In addition, we received two legacy donations totalling £62,579.

Designated Funds

Dilapidation Provision

As part of the lease agreement there is a risk that the Landlord will require a dilapidation payment at the end of the lease term. The Board agreed in 2017 to set aside an annual provision each year from the General Fund (2018:£5,000).

Contingency Reserve

This reserve is in place to provide for the cost of staff redundancies upon closure of the business and is recalculated each year end.

Legacy Reserve

Two legacies were received in the year, neither of these set any conditions for how these should be used. The Board agreed to set up a Legacy Reserve to be used for key operational projects, which are currently identified as:

1. Upgrade of the organisation's IT systems
2. Compliance with GDPR especially for fundraising
3. Contract contingency to ensure that staff can continue to be employed in situations where successful funding has been agreed but the contract commencement has been delayed by a short period.

Investment policy and objectives

We hold surplus cash in accordance with our Reserves Policy, with the equivalent of approximately 3 months running costs maintained as cash deposits across current and deposit accounts held with banks covered by the Financial Services Compensation Scheme. Funds in excess of 3 months running costs may be invested in charity specific Common Investment Funds, the income from which is used in furtherance of the charity's objects.

Reserves policy

The level of unrestricted reserves at the end of the year was £234,058 (2016-17: £182,787); and restricted reserves were £nil (2016-17: £nil). Grants are recognised as restricted funds, whereas funds received through service-level agreements are treated as unrestricted, though they are designated to specific services or projects to deliver a contracted service.

Included in these reserves is an element of contingency reserve, which we set aside to cover project termination costs. The total in the contingency fund amounted to £45,218 (2016-17: £42,172). The total reserves of £234,058 represented 4.2 months of annual expenditure. Our policy sets the level of reserves that we aim to have on hand at a minimum of three months of annual expenditure.

BRIGHTON AND HOVE IMPETUS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2018**

FUTURE PLANS

The Board's Strategic Plan 2016-21 continues. The three strategic priorities for the coming years of the Plan:

1. Diversifying our funding sources to provide financial sustainability;
 2. Ensuring our services continue to evolve with the changing needs of the people of Brighton & Hove;
- Ensuring our brand and message is strong so that key people are aware of Impetus and what we do.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Impetus is a registered charity and a company limited by guarantee. The company was incorporated in December 1999 and is governed by its Articles of Association.

The Board of Trustees is responsible for managing Impetus. Under the Articles of Association, a maximum of eight members of the Board are elected at the annual general meeting (AGM) and up to four trustees may be appointed. Each year, half of the Board's longest-standing trustees retire and may be re-elected at the AGM.

Trustees gave their time voluntarily and received no benefits from Impetus. Details of expenses claimed are in the notes to the accounts.

Recruitment and induction of new trustees

To recruit trustees, we identify gaps in the Board's expertise, conduct community outreach and/or advertise and appoint candidates based on a written application and interview.

New trustees are given an information pack about Impetus, attend briefing sessions with service managers and the Chief Executive Officer (CEO) and are encouraged to attend courses on topics such as governance, voluntary sector developments and equality and diversity.

Organisational structure

The Board of Trustees meets regularly to provide direction for Impetus' work. Responsibility for day-to-day running of Impetus is vested in the CEO, Jo Ivens, who reports to the Chair of the Board. Responsibility for the operation of individual services is delegated through the CEO to Deputy Chief Officer and then to service managers.

The Board updates the Impetus business plan, reviews strategic objectives and sets targets with the CEO to focus on the charity's stated aims and objectives.

Networks and partnerships

Impetus is a member of the National Council for Voluntary Organisations, the Mentoring and Befriending Foundation, Older People's Advocacy Alliance (OPAAL), Independent Complaints Advocacy Network (ICAN), Brighton & Hove Community Works and Business in Brighton, the Brighton & Hove Chamber of Commerce.

The CEO is involved in a range of city-wide networks, including role as a Representative for fellow Community Works members on issues around commissioning, and the integration of Health and Social Care.

Risk management

The Board examines the risks to which Impetus is exposed and has set up working groups and sub-committees to strengthen oversight of finance, risk management, business development, communications, policies and personnel issues. Risk management arrangements include documented internal financial controls and procedures to ensure the health and safety of staff, volunteers, service users and commercial insurance covers normal business risks, including professional indemnity, employee and volunteer liability.

Impetus is committed to delivering the highest quality services.

BRIGHTON AND HOVE IMPETUS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03895574 (England and Wales)

Registered Charity number

1083390

Registered office

1st Floor
Intergen House
65/67 Western Road
Hove
BN3 2JQ

Trustees

Ms R Bradley
Ms E A French
S Hare (Chair)
Mrs M C Hughes
J D Hyman
R D T Johnston
J Nuttall
Miss N Orringe
Dr A M R Penn

- resigned 22/11/2017

Company Secretary

Ms J M Ivens

Independent examiner

John Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

Co-Operative Bank plc
164-165 Western Road
Brighton BN1 2BB

Bank of Scotland
PO Box 17235
Edinburgh EH11 1YR

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling ME19 4JQ

Working name

Impetus

BRIGHTON AND HOVE IMPETUS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2018

FUNDS HELD AS CUSTODIAN FOR OTHERS

We held a total of £2,011 (2016-17: £2,011) on behalf of groups who have raised funds but who do not have a bank account. This balance has been removed from the balance sheet, in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (2015) (SORP).

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Brighton and Hove Impetus for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
S Hare - Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON AND HOVE IMPETUS**

Independent examiner's report to the trustees of Brighton and Hove Impetus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2018.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of 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

John Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

BRIGHTON AND HOVE IMPETUS**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2018

		Unrestricted funds	Restricted funds	Total	2018 funds	Total	2017 funds
	Not es	£	£		£		£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	255,871	137,189	393,060		357,072	
Charitable activities							
Service agreements	5	282,725	-	282,725		194,343	
Other incoming resources		28,400	-	28,400		2,881	
Other trading activities	3	9,371	-	9,371		6,578	
Investment income	4	28	-	28		726	
Total		<u>576,395</u>	<u>137,189</u>	<u>713,584</u>		<u>561,600</u>	
EXPENDITURE ON							
Raising funds	6	30,052	-	30,052		27,704	
Charitable activities							
Charitable Activities	7	<u>495,072</u>	<u>137,189</u>	<u>632,261</u>		<u>538,319</u>	
Total		<u>525,124</u>	<u>137,189</u>	<u>662,313</u>		<u>566,023</u>	
NET INCOME/(EXPENDITURE)		51,271	-	51,271		(4,423)	
RECONCILIATION OF FUNDS							
Total funds brought forward		<u>182,787</u>	<u>-</u>	<u>182,787</u>		<u>187,210</u>	
TOTAL FUNDS CARRIED FORWARD		<u><u>234,058</u></u>	<u><u>-</u></u>	<u><u>234,058</u></u>		<u><u>182,787</u></u>	

The notes form part of these financial statements

BRIGHTON AND HOVE IMPETUS (REGISTERED NUMBER: 03895574)**BALANCE SHEET**
AT 31ST MARCH 2018

		Unrestricted funds	Restricted funds	Total	2018 funds	Total	2017 funds
	Notes	£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	12	1,509	-	1,509		4,379	
CURRENT ASSETS							
Debtors	13	79,162	-	79,162		91,818	
Cash at bank		<u>222,732</u>	<u>-</u>	<u>222,732</u>		<u>170,773</u>	
		301,894	-	301,894		262,591	
CREDITORS							
Amounts falling due within one year	14	(69,345)	-	(69,345)		(84,183)	
		<u>232,549</u>	<u>-</u>	<u>232,549</u>		<u>178,408</u>	
NET CURRENT ASSETS							
		<u>232,549</u>	<u>-</u>	<u>232,549</u>		<u>178,408</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES							
		<u>234,058</u>	<u>-</u>	<u>234,058</u>		<u>182,787</u>	
NET ASSETS							
		<u>234,058</u>	<u>-</u>	<u>234,058</u>		<u>182,787</u>	
FUNDS	16						
Unrestricted funds				234,058		182,787	
Restricted funds				-		-	
TOTAL FUNDS				<u>234,058</u>		<u>182,787</u>	

The notes form part of these financial statements

BALANCE SHEET - CONTINUED
AT 31ST MARCH 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
S Hare – Chair of Trustees

BRIGHTON AND HOVE IMPETUS

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>51,931</u>	<u>(27,561)</u>
Net cash provided by (used in) operating activities		<u>51,931</u>	<u>(27,561)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(2,983)
Interest received		<u>28</u>	<u>726</u>
Net cash provided by (used in) investing activities		<u>28</u>	<u>(2,257)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		51,959	(29,818)
Cash and cash equivalents at the beginning of the reporting period		<u>170,773</u>	<u>200,591</u>
Cash and cash equivalents at the end of the reporting period		<u>222,732</u>	<u>170,773</u>

The notes form part of these financial statements

BRIGHTON AND HOVE IMPETUS

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2018

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018	2017
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	51,271	(4,423)
Adjustments for:		
Depreciation charges	2,870	3,422
Interest received	(28)	(726)
Decrease in debtors	12,656	30,771
Decrease in creditors	<u>(14,838)</u>	<u>(56,605)</u>
Net cash provided by (used in) operating activities	<u>51,931</u>	<u>(27,561)</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for as they are received by the charity. Donations received in the year that relate to specific purposes have been included in restricted funds.

Grants are recognised on an accruals basis, accounted for in relation to the period to which they relate. Where grants are received during the year under review but relate to a later period, the amount is deferred under Grants in Advance in the Balance Sheet.

Investment income is accounted for on a receivable basis.

All other income is accounted for on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, including attributable VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Certain expenditure is directly attributable to specific activities and has been included in the related cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities (for salary costs) and based on a proportion of the total activities by the charity for other costs.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on a basis which is an estimate, based on the proportion of cost of each activity to the total income of all activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 33% on cost
Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

The charity has a policy to capitalise assets over £1,000.

BRIGHTON AND HOVE IMPETUS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31ST MARCH 2018**

1. ACCOUNTING POLICIES - continued

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No direct tax charges have arisen in the charity. Impetus is registered for VAT and operates the partial exemption scheme.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	8,286	11,622
Legacies	62,579	-
Grants	<u>322,195</u>	<u>345,450</u>
	<u>393,060</u>	<u>357,072</u>

Grants received, included in the above, are as follows:

	2018	2017
	£	£
Brighton & Hove CCG	-	71,083
Mind in Brighton and Hove	37,811	37,523
Sussex PCC	36,863	49,408
Henry Smith	34,000	33,300
Derek & Eileen Dodgson Foundation	3,515	3,250
Brighton & Hove City Council	153,968	70,125
Macmillan	52,101	49,141
Other	3,937	27,620
Baily Thomas	-	1,500
St James Place	-	2,500
	<u>322,195</u>	<u>345,450</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Activities for generating fund	<u>9,371</u>	<u>6,578</u>

BRIGHTON AND HOVE IMPETUS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2018

4. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>28</u>	<u>726</u>

5. INCOME FROM CHARITABLE ACTIVITIES

Activity	2018	2017
	£	£
Service Agreements	282,725	194,343
Other incoming resources	<u>28,400</u>	<u>2,881</u>
	<u>311,125</u>	<u>197,224</u>

6. RAISING FUNDS

Raising donations and legacies

	2018	2017
	£	£
Costs of generating funds	<u>30,052</u>	<u>27,704</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Charitable Activities	<u>632,261</u>	<u>632,261</u>

8. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Depreciation - owned assets	2,870	3,422
Independent examiner's fee	<u>2,100</u>	<u>2,050</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2018 nor for the year ended 31st March 2017.

Trustees' expenses

No trustees were paid expenses in the year (in 2017 one trustee received £297 as reimbursement for travel expenses).

BRIGHTON AND HOVE IMPETUS**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2018****10. STAFF COSTS**

	2018 £	2017 £
Wages and salaries	449,284	376,867
Social security costs	32,890	29,389
Other pension costs	<u>10,642</u>	<u>4,982</u>
	<u>492,816</u>	<u>411,238</u>

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

	2018	2017
Total	<u>25</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

Key Management Personnel remuneration in the year amounted to £66,692 .

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	139,721	217,351	357,072
Charitable activities			
Service agreements	194,343	-	194,343
Other incoming resources	2,881	-	2,881
Other trading activities	6,578	-	6,578
Investment income	<u>726</u>	<u>-</u>	<u>726</u>
Total	344,249	217,351	561,600
EXPENDITURE ON			
Raising funds	27,704	-	27,704
Charitable activities			
Charitable Activities	<u>320,968</u>	<u>217,351</u>	<u>538,319</u>
Total	<u>348,672</u>	<u>217,351</u>	<u>566,023</u>
NET INCOME/(EXPENDITURE)	(4,423)	-	(4,423)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>187,210</u>	<u>-</u>	<u>187,210</u>
TOTAL FUNDS CARRIED FORWARD	<u>182,787</u>	<u>-</u>	<u>182,787</u>

BRIGHTON AND HOVE IMPETUS**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2018****12. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2017	7,821	10,004	29,151	46,976
Disposals	<u>-</u>	<u>(5,960)</u>	<u>(15,184)</u>	<u>(21,144)</u>
At 31st March 2018	<u>7,821</u>	<u>4,044</u>	<u>13,967</u>	<u>25,832</u>
DEPRECIATION				
At 1st April 2017	7,821	6,912	27,864	42,597
Charge for year	-	1,700	1,170	2,870
Eliminated on disposal	<u>-</u>	<u>(5,960)</u>	<u>(15,184)</u>	<u>(21,144)</u>
At 31st March 2018	<u>7,821</u>	<u>2,652</u>	<u>13,850</u>	<u>24,323</u>
NET BOOK VALUE				
At 31st March 2018	<u>-</u>	<u>1,392</u>	<u>117</u>	<u>1,509</u>
At 31st March 2017	<u>-</u>	<u>3,092</u>	<u>1,287</u>	<u>4,379</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	34,006	53,375
Other debtors	31,503	28,556
Prepayments and accrued income	<u>13,653</u>	<u>9,887</u>
	<u>79,162</u>	<u>91,818</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	26,262	7,345
Social security and other taxes	8,789	7,585
VAT	3,720	4,409
Other creditors	469	266
Accruals and deferred income	<u>30,105</u>	<u>64,578</u>
	<u>69,345</u>	<u>84,183</u>

BRIGHTON AND HOVE IMPETUS**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2018****15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018 £	2017 £
Within one year	24,200	24,200
Between one and five years	<u>1,589</u>	<u>1,589</u>
	<u>25,789</u>	<u>25,789</u>

16. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted funds				
General fund	135,615	51,271	(70,625)	116,261
Designated fund - Dilapidation Provision	5,000	-	5,000	10,000
Designated fund - Contingency reserve	42,172	-	3,046	45,218
Designated fund - Legacy Reserve	<u>-</u>	<u>-</u>	<u>62,579</u>	<u>62,579</u>
	182,787	51,271	-	234,058
	<u>182,787</u>	<u>51,271</u>	<u>-</u>	<u>234,058</u>
TOTAL FUNDS	<u>182,787</u>	<u>51,271</u>	<u>-</u>	<u>234,058</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	576,395	(525,124)	51,271
Restricted funds			
InterAct	74,674	(74,674)	-
Neighbourhood Care Scheme	<u>62,515</u>	<u>(62,515)</u>	<u>-</u>
	137,189	(137,189)	-
	<u>713,584</u>	<u>(662,313)</u>	<u>51,271</u>
TOTAL FUNDS	<u>713,584</u>	<u>(662,313)</u>	<u>51,271</u>

BRIGHTON AND HOVE IMPETUS**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2018****16. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
Unrestricted Funds				
General fund	152,582	(4,423)	(12,544)	135,615
Designated fund - Dilapidation Provision	-	-	5,000	5,000
Designated fund - Contingency reserve	<u>34,628</u>	<u>-</u>	<u>7,544</u>	<u>42,172</u>
	187,210	(4,423)	-	182,787
	<u>187,210</u>	<u>(4,423)</u>	<u>-</u>	<u>182,787</u>
TOTAL FUNDS	<u>187,210</u>	<u>(4,423)</u>	<u>-</u>	<u>182,787</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	344,249	(348,672)	(4,423)
Restricted funds			
InterAct	102,884	(102,884)	-
Neighbourhood Care Scheme	105,717	(105,717)	-
ASpire Mentoring	<u>8,750</u>	<u>(8,750)</u>	<u>-</u>
	217,351	(217,351)	-
	<u>561,600</u>	<u>(566,023)</u>	<u>(4,423)</u>
TOTAL FUNDS	<u>561,600</u>	<u>(566,023)</u>	<u>(4,423)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2018.

BRIGHTON AND HOVE IMPETUS**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST MARCH 2018

	2018	2017
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,286	11,622
Legacies	62,579	-
Grants	322,195	345,450
	<u>393,060</u>	<u>357,072</u>
Other trading activities		
Activities for generating fund	9,371	6,578
Investment income		
Deposit account interest	28	726
Charitable activities		
Service Agreements	282,725	194,343
Other incoming resources	<u>28,400</u>	<u>2,881</u>
	<u>311,125</u>	<u>197,224</u>
Total incoming resources	713,584	561,600
EXPENDITURE		
Raising donations and legacies		
Costs of generating funds	30,052	27,704
Charitable activities		
Wages	449,284	376,867
Social security	32,890	29,389
Pensions	10,642	4,982
Direct costs	48,106	21,732
Staff costs	17,856	24,818
Establishment costs	37,412	38,790
Office costs	33,971	39,691
Accountancy	<u>2,100</u>	<u>2,050</u>
	<u>632,261</u>	<u>538,319</u>
Total resources expended	662,313	566,023
Net income/(expenditure)	<u><u>51,271</u></u>	<u><u>(4,423)</u></u>

This page does not form part of the statutory financial statements