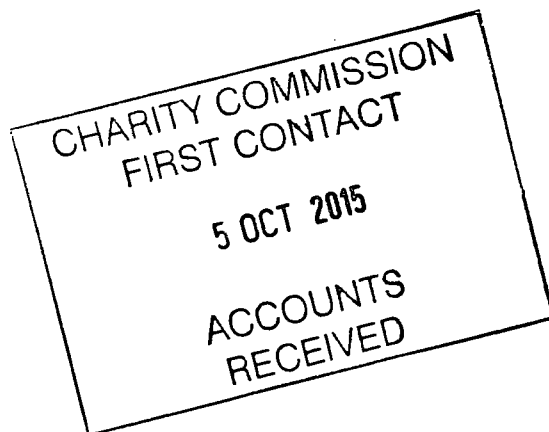




**BRIGHTON AND HOVE IMPETUS**

(A Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2015**



**Company Number: 03895574**

**Charity Number: 1083390**

# Trustees' Annual Report and Financial Statements 2014-15

## Contents

<b>Reference and Administrative Information .....</b>	<b>.....</b>
<b>Governance and internal control .....</b>	<b>2</b>
Introduction .....	2
Structure and governance .....	2
Recruitment and induction of Trustees .....	2
Management .....	2
Staffing .....	3
Risk management and internal controls .....	3
Networks and partnerships .....	3
<b>Mission and strategic outcomes .....</b>	<b>4</b>
Vision and mission .....	4
Strategic aims and objectives .....	4
Public benefit delivered .....	4
Plans for the future .....	4
<b>Principal services and activities .....</b>	<b>5</b>
Overview .....	5
ASpire .....	5
Better Futures .....	5
ICAS .....	5
InterAct .....	6
Lay Assessor Scheme .....	6
Neighbourhood Care Scheme (NCS) .....	7
<b>Trustees' Financial Review .....</b>	<b>8</b>
Trustees' responsibilities .....	8
Financial review 2014-15 .....	8

Reserves Policy .....	8
Principal Funding Sources .....	9
Investment Policy .....	9
<b>Report of the Independent Examiner .....</b>	<b>10</b>
Respective responsibilities of Trustees and Examiner .....	10
Basis of Independent Examiner's Report .....	10
Independent Examiner's Statement .....	10
<b>Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2014 .....</b>	<b>12</b>
<b>Balance Sheet as at 31 March 2015 – Company Number: 03895574.....</b>	<b>13</b>
<b>Notes to the Financial Statements for the year ended 31 March 2014.....</b>	<b>14</b>
1. Accounting policies.....	14
2. Net incoming (outgoing) resources for the year.....	15
3. Employees.....	15
4. Incoming resources .....	16
5. Resources expended.....	17
6. Trustees .....	18
7. Taxation.....	18
8. Tangible fix ed assets.....	18
9. Debtors .....	18
10. Creditors (amounts falling due within one year) .....	18
11. Funds .....	19
12. Analysis of net assets between funds.....	19
13. Commitments under operating leases .....	19

# ANNUAL REPORT OF THE TRUSTEES

## Reference and Administrative Information

<b>Registered name</b>	Brighton and Hove Impetus
<b>Working name</b>	Impetus
<b>Trustees (who are also Directors)</b>	Steve Hare (Chair) Alison Penn Alison French Clare Hughes Jason Nuttall Rob Bartlett Kate Hopkins (Resigned April 2015)
<b>Chief Executive Officer</b>	Joanna Ivens
<b>Company Secretary</b>	Joanna Ivens
<b>Charity number</b>	1083390
<b>Company number</b>	03895574
<b>Registered office and operational address</b>	Intergen House (1 <sup>st</sup> Floor) 65-67 Western Road Hove BN3 2JQ
<b>Independent examiner</b>	P J Thacker FCA DChA Clark Brownscombe Ltd 8 The Drive Hove BN3 3JT
<b>Bankers</b>	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

# ANNUAL REPORT OF THE TRUSTEES

## Governance and internal control

### Introduction

1.1 This is the annual report, including financial statements, of the Trustees of Brighton and Hove Impetus for the year ended 31 March 2015. It has been prepared in accordance with legislative and regulatory requirements<sup>1</sup>.

### Structure and governance

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

1.3 The Board of Trustees is responsible for managing Impetus. Under the Memorandum and 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.

1.4 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 Trustees

1.5 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.

1.6 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.

### Management

1.7 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, who reports to the Chair of the Board. Responsibility for the operation of individual services is delegated through the CEO to service managers.

1.8 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.

---

<sup>1</sup> a) The Statement of Recommended Practice – "Accounting and Reporting by Charities" (2005); b) the Special Provision of Part 15 of the Companies Act 2006 relating to small companies; and c) the Financial Reporting Standard for Smaller Entities (effective April 2008).

# ANNUAL REPORT OF THE TRUSTEES

## Staffing

1.9 Impetus had 21 members of staff (equivalent to 13.4 full-time employees) at 31 March 2015. Six employees left during the year. We recruited 5 people during the year.

1.10 Volunteers played a vital part in delivering our work, with our paid employees recruiting, training and supporting them. Our dedicated volunteers worked to written role descriptions, delivering services across all activities, for example, as trustees; mentors for ASpire; lay visitors for the Lay Assessor Scheme; befrienders for the Neighbourhood Care Scheme.

## Risk management and internal controls

1.11 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, 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 visitors. Commercial insurance covers normal business risks, including professional indemnity, employee and volunteer liability.

1.12 To ensure quality in governance, service delivery and equalities across the whole organisation, we renewed our commitment to PQASSO, completing a comprehensive self-evaluation exercise. This has led to many improvements in our processes and we continue to invest in this work.

## Networks and partnerships

1.13 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), and Community Works in Brighton & Hove. The CEO is involved in a range of city-wide networks.

1.14 Impetus has continued to play a part in the South East Wellbeing Consortium, alongside our partners: the Fed Centre for Independent Living and Mind in Brighton and Hove. The Consortium complete a three-year project in 2014-15 looking at the role of the voluntary sector in delivering personalised health and social care services in Brighton and Hove, East and West Sussex.

# **Mission and strategic outcomes**

## **Vision and mission**

2.1 Impetus' mission is to enable vulnerable and disadvantaged people to improve the quality of their lives.

## **Strategic aims and objectives**

2.2 During 2014-15, Impetus delivered this mission by expanding delivery of social care and health services, adding value to existing services; developing new services with a good strategic fit; and building partnerships.

## **Public benefit delivered**

2.3 During 2014-15, Impetus delivered public benefit through services focused on supporting and empowering disadvantaged and vulnerable people. Information about services operating in March 2015 is given in the next section of this report.

2.4 Impetus services retained a strong focus on the needs of users and the quality of support to beneficiaries and to volunteers. Most services are provided free of charge to the majority of individuals. We continue to investigate options around providing charged-for services for clients who are able to pay.

2.5 Access to Impetus services is monitored using the Brighton & Hove City Council equalities categories.

## **Plans for the future**

2.6 In common with other voluntary sector organisations, Impetus continues to be affected by funding pressures, which are expected to persist as further cuts and changes to the welfare system are felt. We will investigate ways to diversify our income streams in order to reduce our dependence on statutory and grant funding.

2.7 In 2014-15, Impetus worked with partners in the health system to develop new types of support for disadvantaged individuals. Our services will continue to build partnerships with colleagues across the voluntary, public and private sectors.

2.8 Impetus will continue to build on its strengths – such as the breadth and diversity of its service users – which allow the charity to make links between user groups and identify gaps in provision that may remain hidden to other organisations. Likewise, the depth of expertise and experience available to Impetus – whether in befriending, mentoring, advocacy, training or volunteer co-ordination – gives a firm foundation on which to build future services. This strength in front-line delivery is backed by strong central systems that allow services to focus on core delivery.

## **Principal services and activities**

### **Overview**

3.1 At the end of March 2015, Impetus operated eight services to improve the lives of disadvantaged and vulnerable people in Brighton & Hove. These included one new service developed during the year, Community Navigators.

### **ASpire**

3.2 ASpire aims to improve the social skills and vocational opportunities of people who have Asperger Syndrome and to raise awareness of the difficulties they face. The service delivers support through volunteer mentors; social and art groups; professional training, and participates in stakeholder groups and autism networks throughout the City. ASpire is funded through Big Lottery Fund in partnership with Autism Sussex, and the Three Guineas Trust.

3.3 In 2014-15 mentoring supported 31 mentor/mentee matches, giving people 1-1 support to better understand their Asperger's and make positive changes in their lives. The service organised 25 social group events over the year, allowing 40 people to grow their network of friends through a variety of activities. Work continued with partner organisations Brighton & Hove City Council, Assert, and Autism Sussex to build an autism champions network, and Grace Eyre and Autism Sussex to develop the Open Arts project.

### **Better Futures**

3.4 Better Futures was set up in 2013-14 with Big Lottery funding for three years. It helps people with learning disabilities, autistic spectrum conditions, and mental health issues to find volunteering opportunities that teach them skills to help them get the work or study opportunities they are looking for.

3.5 The service supported 48 people, helping them explore volunteering opportunities. Our Volunteering and Work Placement Co-ordinators guided individuals through every stage of volunteering from deciding what they wanted to do and what skills they wanted to learn to giving them one-to-one training in their role.

3.6 The service surpassed 50 organisations supported to offer volunteering and work placement opportunities to individuals, and receive training on a wide range of topics that support their voluntary programs, from building a business case for diversity to specialised training on supporting learning disability, autism, and mental health in their organisations.



# ANNUAL REPORT OF THE TRUSTEES

## ICAS

3.7 ICAS (Independent Complaints Advocacy Service) is a national service that supports people who wish to make a complaint about their NHS care or treatment. It was commissioned locally by Brighton & Hove City Council and is linked to Healthwatch Brighton & Hove. The service is delivered in partnership with five local advocacy providers.

3.8 During 2014-15, the service supported 99 clients (against a target of 104) and closed 64 cases. Of the overall cases in 2014-15 we have explained complaints procedures and options for clients, discussed complaints over the phone, met 1:1 with clients when complaints are identified as particularly complex and sensitive and written over 30 complaints letters. We have provided advocacy for clients in 4 local resolution meetings and referred 10 cases to the Ombudsman, of which the Ombudsman agreed to process 8 independent reviews.

3.9 We promoted ICAS at various community and partners events including: Sussex Interpreting Services AGM, the Learning Disability Partnership Board and the BME Healing Village Health & Wellbeing Event. We reviewed and amended information about ICAS on the NHS Brighton and Hove CCG website to promote ICAS in their 'how to make a complaint' section and in Sussex Partnership NHS Foundation Trust information 'experiencing difficulties with our services' booklet.

## InterAct

3.10 InterAct is an advocacy, support and information service for adults with learning disabilities and difficulties. It co-ordinates their views, desires, requirements and complaints and provides training programmes for both service users and providers. InterAct is funded by contracts with Brighton & Hove City Council and the Clinical Commissioning Group and by the Sussex Police and Crime Commissioner.

3.11 In 2014-15 InterAct offered direct, practical and sustainable advocacy in 62 cases, primarily covering families involved in child protection proceedings and people who had been a victim or witness to crime. These cases often come with associated advocacy needs, and Interact advocates continued to support people who were also experiencing problems with access to housing, benefits, and health services.

3.12 InterAct remained part of the Brighton & Hove Advocacy Partnership, with Mind in Brighton and Hove, Age UK Brighton & Hove, Speak Out, and The Fed, delivering integrated specialist advocacy services on behalf of Brighton & Hove City Council.

## Lay Assessor Scheme

3.13 The Lay Assessor Scheme is commissioned and funded by Brighton & Hove City Council to monitor the quality of home care provision across the City. We recruit and train volunteers who interview home care service users about their satisfaction with the care they receive. Our reports help inform the Council's quality assurance work and management of the relevant contracts and gives a vital voice to service users.

## **ANNUAL REPORT OF THE TRUSTEES**

3.14 The contract objectives for 2014-15 were again exceeded, with a total of 244 face-to-face interviews from a sample population of more than 1000. The scheme has nine volunteers – eight assessors and an administrator.

### **Neighbourhood Care Scheme (NCS)**

3.15 The NCS is a good-neighbour scheme that supports isolated and vulnerable older people, people who have physical and sensory disabilities and their carers by recruiting volunteers to help them in a variety of ways that improve their quality of life. NCS is funded by Brighton & Hove City Council, Brighton & Hove Clinical Commissioning Group, the Henry Smith Charity, the Derek and Eileen Dodgson Trust, and the Garfield Weston Foundation.

3.16 Despite continuing uncertainty about funding, NCS enabled 232 volunteers to support 289 scheme members, providing over 9,500 hours of support. With 90% of scheme members reporting a benefit from their volunteer visits, the scheme met its targets for the number of members benefitting. The scheme dealt with 214 referrals and recruited 64 new volunteers. 49 volunteers active this year had been active for at least 5 years, and 43 scheme members supported this year had been supported for at least 5 years.

3.17 During this year Impetus set up the Brighton & Hove Befriending Coalition, which brings together organisations in the city that provide befriending services with the aim of sharing knowledge, skills and resources where possible. 16 organisations are members of this network which has already resulted in positive improvements in referrals between organisations, and sharing training opportunities.

### **Community Navigators**

3.18 Community Navigators is a new service established in August 2014 in partnership with AgeUK Brighton & Hove, and Brighton & Hove Integrated Care Services (BICS). It is one strand of Extended Primary Integrated Care (EPiC), a pilot project funded by the Prime Minister's Challenge Fund, which aims to try out ways to make it easier to get in touch with and use local healthcare services.

3.19 Community Navigators help vulnerable adults, especially those who are isolated or who have mental health issues, by meeting individuals within their GP surgeries to identify their community support needs and signpost them to appropriate sources of social support and other non-medical services within their neighbourhood and beyond. They facilitate referrals to community groups, activities & services; provide information and advice, and help people focus on their needs and make decisions.

3.20 18 Navigators provided 1296 hours of support to 138 clients during the period October 2014 to March 2015. Clients report being more socially active, feeling more able to cope, feeling more able to focus on their needs, being able to access a group, activity or service, being able to access welfare benefits or other funds. Full evaluation of the service to date will take place in autumn 2015.

# TRUSTEES' FINANCIAL REVIEW

## Trustees' Financial Review

### Trustees' responsibilities

4.1 The Trustees, who are also Directors of Brighton and Hove Impetus for the purposes of company law, are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and the UK Accounting Standards (UK Generally Accepted Accounting Practices).

4.2 Company law requires us to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the end of the year and of the surplus or deficit of the company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Observe the methods and principles of the Charity Commission Statement of Recommended Practice 2005 (SORP);
- Prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the company will continue in business; and
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

4.3 We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements comply with the Companies Act 2006. We have general responsibility for taking such steps as are reasonably open to us to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

### Financial review 2014-15

4.4 We reported incoming resources of £513,561 (2013-14: £497,893) for the year, together with expenditure of £493,826 (2013-14: £508,399), giving a surplus of £19,735 (2013-14: deficit of £10,506). All service areas and projects showed deficits or marginal surpluses.

### Reserves policy

4.5 The level of unrestricted reserves at the end of the year was £165,948 (2013-14: £151,621); and restricted reserves were £36,187 (2013-14: £30,779)

4.6 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 £33,110 (2013-14: £78,622). The total reserves of £202,135 represented 4.12 months of annual expenditure. Our policy sets the level of reserves that we aim to have on hand at a minimum of five months of annual expenditure.

## TRUSTEES' FINANCIAL REVIEW

4.7 Our policy sets the level of reserves at a minimum of three and a maximum of six months of annual expenditure.

### Principal funding sources

4.8 Impetus is resourced through a mixture of statutory funding (both grants and commissions) and funding from trusts and foundations. We saw overall growth of about £114,000 in grant funding in 2014-15, thanks mainly to a new Community Navigator project in Brighton and Hove funded by the Prime Minister's Challenge Fund via Age UK Brighton and Hove. Funding from statutory bodies decreased by about £91,000 overall, due to the transfer of the Volunteer Centre and Professional Development Services which came about as a result of the Brighton and Hove Transforming Local Infrastructure Project. While we are grateful to our statutory funders for continued support, we found it increasingly difficult to meet growing demand for services with largely static levels of funding.

### Investment policy

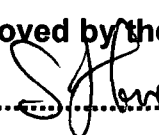
4.9 Our main funding sources included Brighton & Hove City Council, Brighton & Hove Clinical Commissioning Group, the Big Lottery Fund, Sussex Police & Crime Commissioner, the Henry Smith Foundation, the Three Guineas Trust and the Garfield Weston Foundation.

4.10 We hold surplus cash in accordance with our Reserves Policy, with the equivalent of approximately 3 months running costs maintained as cash deposits across a current and deposit account 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.

4.11 We held a total of £3,952 (2013-14: £2,312) 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 (2005) (SORP).

4.12 This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (2005) and in accordance with the Special Provision of Part 15 of the Companies Act 2006, relating to small companies, and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Trustees on 25/9/15..... and signed on their behalf by:

.....  


Steve Hare  
Chair

# REPORT OF THE INDEPENDENT EXAMINER

## **Report of the Independent Examiner**

I report on the accounts for the year ended 31 March 2015 as set out on pages 12 to 19.

### **Respective responsibilities of Trustees and Examiner**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a fellow member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
  - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the

## REPORT OF THE INDEPENDENT EXAMINER

methods and principles of the Statement of Recommended Practice:  
Accounting and Reporting by Charities (revised 2005)  
have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**P J Thacker FCA DChA**  
**Clark Brownscombe Ltd**  
**Chartered Accountants and Registered Auditors**  
**8, The Drive**  
**Hove BN3 3JT**

Date: 28 September 2015

**BRIGHTON & HOVE IMPETUS**  
**FINANCIAL STATEMENTS**

**Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2015**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<b>Incoming Resources</b>					
Incoming resources from generated funds					
Donations		8,868	-	8,868	4,687
Grants	4	122,406	251,903	374,309	260,510
Activities for generating funds		10,445	-	10,445	18,013
Interest received		347	-	347	553
Incoming resources from charitable activities					
Service agreements	4	119,059	-	119,059	210,807
Other incoming resources		<u>533</u>	<u>-</u>	<u>533</u>	<u>3,323</u>
<b>Total Incoming Resources</b>		<b><u>261,658</u></b>	<b><u>251,903</u></b>	<b><u>513,561</u></b>	<b><u>497,893</u></b>
<b>Resources Expended</b>					
Costs of generating funds		9,392	-	9,392	316
Charitable activities	5	213,925	246,495	460,420	487,392
Governance costs	5	<u>24,014</u>	<u>-</u>	<u>24,014</u>	<u>20,691</u>
<b>Total Resources Expended</b>		<b><u>247,331</u></b>	<b><u>246,495</u></b>	<b><u>493,826</u></b>	<b><u>508,399</u></b>
<b>Net incoming / outgoing resources before transfers</b>	2	<b>14,327</b>	<b>5,408</b>	<b>19,735</b>	<b>(10,506)</b>
Gross transfers between funds	11	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income / (expenditure) for the year/Net movement in funds</b>		<b>14,327</b>	<b>5,408</b>	<b>19,735</b>	<b>(10,506)</b>
Fund Balances at 1st April 2014		<u>151,621</u>	<u>30,779</u>	<u>182,400</u>	<u>192,906</u>
<b>Fund Balances at 31st March 2015</b>	11	<b><u>165,948</u></b>	<b><u>36,187</u></b>	<b><u>202,135</u></b>	<b><u>182,400</u></b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All amounts relate to continuing activities.

There have been no recognised gains or losses other than the results for the year and all surpluses or deficits have been accounted for on an historical cost basis.

The notes on pages 19 to 24 form part of these financial statements.

**BRIGHTON & HOVE IMPETUS  
FINANCIAL STATEMENTS**

**Balance Sheet as at 31 March 2015 – Company Number: 03895574**

	Notes	2015		2014	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	8		7,318		13,021
<b>Current Assets</b>					
Debtors	9	41,998		29,159	
Cash at Bank and in hand		<u>246,984</u>		<u>189,878</u>	
		<u>288,982</u>		<u>219,037</u>	
<b>Creditors: Amounts falling due within 1 year</b>	10		<u>94,165</u>		<u>49,658</u>
<b>Net Current Assets</b>			<u>194,817</u>		<u>169,379</u>
<b>Total Assets less Current Liabilities</b>			<u>202,135</u>		<u>182,400</u>
<b>Funds</b>					
Restricted Funds			36,187		30,779
Unrestricted Funds			<u>165,948</u>		<u>151,621</u>
	11		<u>202,135</u>		<u>182,400</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

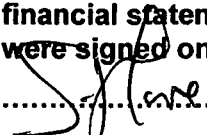
In the directors' opinion the company was entitled under Section 477 of the Companies Act 2006 to exemption from the audit of its accounts for the period ended 31 March 2015. No notice from Members requiring an audit has been deposited under Section 476 of the Companies Act 2006 in relation to its accounts for the year.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements were approved by the Board of Directors on ...25/4/15.....  
and were signed on its behalf by:

.....  


**Steve Hare**  
**Chair**

The notes on pages 19 to 24 form part of these financial statements.



# BRIGHTON & HOVE IMPETUS

## Notes to the Financial Statements for the year ended 31 March 2015

### 1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

#### a) Basis of preparation

The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

The financial statements have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### b) Incoming resources

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 (see notes 4 and 10).

Investment income is accounted for on a receivable basis.

All other income is accounted for on a receivable basis.

#### c) Resources expended

Resources expended are accounted for on an accruals basis, include attributable VAT which cannot be recovered and have been classified under headings that aggregate all costs related to the category.

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.

Governance costs include all expenditure not directly related to the charitable activity or fundraising ventures. This includes audit fees and other professional 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 cost of all activities.

#### d) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, except where funded by Restricted grants and then they are written off in the year of purchase, as follows:-

All assets – Over 3 years on a straight line basis.

The charity has a policy to capitalise assets over £240.

#### e) Pensions

The charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

## BRIGHTON & HOVE IMPETUS

### f) Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are not subject to any conditions on how they may be used, other than the objects of the charity.

## 2. Net incoming (outgoing) resources for the year

	2015	2014
<b>Net incoming (outgoing) resources for the year</b>	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	7,216	6,029
Independent Examiner's Fee	<u>2,000</u>	<u>2,000</u>

## 3. Employees

	2015	2014
<b>Number of employees</b>	<b>Number</b>	<b>Number</b>
The average monthly number of employees during the year, calculated on a full time equivalent basis, was:		
Total	<u>14</u>	<u>14</u>
<b>Employment costs</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Wages and salaries	350,814	345,233
Social Security costs	23,537	26,835
Pension	<u>1,616</u>	<u>1,816</u>
	<u><b>375,967</b></u>	<u><b>373,884</b></u>
There were no employees whose annual emoluments were £60,000 or more.		

# BRIGHTON & HOVE IMPETUS

## 4. Incoming resources

Service / project	Donor / Commissioner	2015 £	2014 £
<b>GRANTS</b>			
Performance Development Service	Community & Voluntary Sector Forum	-	10,729
Volunteer Centre	Community & Voluntary Sector Forum	-	10,490
ASpire Mentoring	Autism Sussex	14,449	15,393
ASpire Mentoring	Brighton & Hove City Council	-	5,000
ASpire Mentoring	South East Wellbeing Consortium	-	3,183
InterAct	Ministry of Justice	16,019	30,756
Volunteer Centre	Brighton & Hove City Council	-	12,500
Neighbourhood Care Scheme	Henry Smith Charity	19,500	29,700
Neighbourhood Care Scheme	Derek & Eileen Dodgson Foundation	3,000	3,000
Neighbourhood Care Scheme	Brighton & Hove City Council	25,000	32,000
ASpire Mentoring	Three Guineas Trust	9,400	13,600
Better Futures	Big Lottery	95,676	94,159
Neighbourhood Care Scheme	Age UK Brighton and Hove	35,000	-
Community Navigators	Age UK Brighton and Hove	65,906	-
PCC	Sussex PCC	16,047	-
InterAct	Mind in Brighton & Hove	37,812	-
Neighbourhood Care Scheme	Brighton and Hove CCG	21,500	-
ASpire Mentoring	Brighton and Hove CCG	5,000	-
Neighbourhood Care Scheme	Garfield Weston	10,000	-
		<b>374,309</b>	<b>260,510</b>
<b>Received in the current year but deferred until next year</b>			
Neighbourhood Care Scheme	Brighton & Hove CCG	-	5,000
ASpire Mentoring	Southeast Wellbeing Consortium	-	450
Neighbourhood Care Scheme	Henry Smith Charity	32,700	19,500
Victims and Witnesses	Ministry of Justice	-	1,338
Neighbourhood Care Scheme	Sussex Community Foundation	6,234	-
ASpire Mentoring	St James' Place Foundation	7,500	-
Neighbourhood Care Scheme	Santander	2,500	-
Neighbourhood Care Scheme	Conoco Phillips	3,000	-
Neighbourhood Care Scheme	The Argus	1,090	-
Neighbourhood Care Scheme	Age UK Brighton and Hove	13,182	-
		<b>66,206</b>	<b>26,318</b>
<b>SERVICE AGREEMENTS</b>			
Lay Assessors	Brighton & Hove City Council	13,307	9,608
Neighbourhood Care Scheme	Brighton & Hove City Council	29,382	29,351
InterAct	Brighton & Hove City Council	-	16,340
ICAS	Brighton & Hove City Council	76,370	71,370
		<b>119,059</b>	<b>126,669</b>
Neighbourhood Care Scheme	Brighton & Hove CCG	-	32,181
Pensioner Action	Brighton & Hove CCG	-	10,733
Performance Development Service	Brighton & Hove CCG	-	12,210
Volunteer Centre	Brighton & Hove CCG	-	7,732
InterAct	Brighton & Hove CCG	-	21,282
ASpire Mentoring	Brighton & Hove CCG	-	-
		-	<b>84,138</b>

## BRIGHTON & HOVE IMPETUS

### 5. Resources expended

Resources expended	Central £	Aspire Mentoring £	Lay Assessors £	Neighbourhood Care Scheme £	Better Futures £	Community Navigators £	InterAct £	ICAS £	2015 Total £
<b>CHARITABLE ACTIVITIES</b>									
Direct Costs	2,261	1,979	289	4,832	774	1,786	123	9,656	21,700
Staff Costs	56,810	30,103	9,976	90,286	70,847	25,166	41,402	31,943	356,533
Establishment Costs	14,060	2,457	134	7,638	4,134	1,838	2,275	3,060	35,596
Office Costs	21,805	2,790	614	9,231	3,210	3,002	2,766	3,173	46,591
Management Charge	<u>(94,524)</u>	<u>5,908</u>	<u>2,488</u>	<u>28,758</u>	<u>17,673</u>	<u>12,324</u>	<u>13,066</u>	<u>14,307</u>	-
<b>TOTAL</b>	<u>412</u>	<u>43,237</u>	<u>13,501</u>	<u>140,745</u>	<u>96,638</u>	<u>44,116</u>	<u>59,632</u>	<u>62,139</u>	<u>460,420</u>
<b>GOVERNANCE COSTS</b>									
Independent Examination and Accounting Professional Governance Expenses	10,698	796	343	3,907	2,435	1,706	1,441	1,964	23,290
	<u>724</u>	-	-	-	-	-	-	-	<u>724</u>
<b>TOTAL</b>	<u>11,422</u>	<u>796</u>	<u>343</u>	<u>3,907</u>	<u>2,435</u>	<u>1,706</u>	<u>1,441</u>	<u>1,964</u>	<u>24,014</u>

# BRIGHTON & HOVE IMPETUS

## 6. Trustees

No Trustees were reimbursed for travelling and stationery expenses (2014: Two Trustees £193).

## 7. 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 registered for VAT in April 2013, having exceeded the registration threshold in June 2012.

## 8. Tangible fixed assets

Tangible fixed assets	Leasehold Improvements £	Computer Equipment £	Fixtures, Fittings & Equipment	Total £
<b>Cost</b>				
As at 1 April 2014	7,821	26,410	6,362	40,593
Additions	-	1,513	-	1,513
Disposals	-	(770)	-	(770)
<b>As at 31 March 2015</b>	<b><u>7,821</u></b>	<b><u>27,153</u></b>	<b><u>6,362</u></b>	<b><u>41,336</u></b>
<b>Depreciation</b>				
As at 1 April 2014	4,091	17,409	6,072	27,572
Charge for the year	2,607	4,475	134	7,216
Disposals	-	(770)	-	(770)
<b>As at 31 March 2015</b>	<b><u>6,698</u></b>	<b><u>21,114</u></b>	<b><u>6,206</u></b>	<b><u>34,018</u></b>
<b>Netbook Value</b>				
<b>As at 31 March 2015</b>	<b><u>1,123</u></b>	<b><u>6,039</u></b>	<b><u>156</u></b>	<b><u>7,318</u></b>
As at 31 March 2014	3,730	9,001	290	13,021

## 9. Debtors

Debtors	2015 £	2014 £
Trade Debtors	19,466	6,045
Other Debtors	9,447	9,475
Pre-payments and accrued income	<u>13,085</u>	<u>13,640</u>
	<b><u>41,998</u></b>	<b><u>29,160</u></b>

## 10. Creditors (amounts falling due within one year)

	2015 £	2014 £
Trade creditors	8,094	7,885
Taxes and social security costs	12,804	9,903
Other creditors	369	138
Accruals	6,692	5,414
Deferred Income	<u>66,206</u>	<u>26,318</u>
	<b><u>94,165</u></b>	<b><u>49,658</u></b>

# BRIGHTON & HOVE IMPETUS

## 11. Funds

	1 April 2014 £	Incoming Resources £	Resources Expended £	31 March 2015 £
<b>Restricted Funds</b>				
InterAct	5,072	69,878	(61,073)	13,877
Neighbourhood Care Scheme	-	57,500	(57,500)	-
ASpire Mentoring	-	28,849	(28,849)	-
Better Futures	<u>25,707</u>	<u>95,676</u>	<u>(99,073)</u>	<u>22,310</u>
	30,779	251,903	(246,495)	36,187
<b>Unrestricted Funds</b>	<u>151,621</u>	<u>261,658</u>	<u>(247,331)</u>	<u>165,948</u>
	<u>182,400</u>	<u>513,561</u>	<u>(493,826)</u>	<u>202,135</u>

Information about each of Impetus' activities is on pages 5 to 7.

## 12. Analysis of net assets between funds

	Unrestricted funds £	Restricted Funds £	Total £
Fund balances at 31 March 2015 are represented by:			
Tangible fixed assets	7,318	-	7,318
Current assets	252,795	36,187	288,982
Creditors: amounts falling due within one year	<u>(94,165)</u>	<u>-</u>	<u>(94,165)</u>
	<u>165,948</u>	<u>36,187</u>	<u>202,135</u>

## 13. Commitments under operating leases

At 31 March 2014 the company had annual commitments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2015 £	2014 £	2015 £	2014 £
Expiry date:				
Within one year	10,083	-	1,852	-
Between two and five years	<u>-</u>	<u>24,200</u>	<u>1,589</u>	<u>12,339</u>