

CHARITY  
COMMISSION

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
BRIGHTON UNEMPLOYED CENTRE  
FAMILIES PROJECT  
(A COMPANY LIMITED BY GUARANTEE)

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 18</b>

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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 31 March 2024. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to relieve poverty, distress and hardship amongst unemployed and low paid people and their families living or staying in the Brighton area, regardless of race, sex, age, ability or sexual orientation.

The Centre aims to provide a package of practical, volunteer run services which help families and individuals to challenge the effects of poverty and disadvantage, including: playroom and family support, computing and education classes, access to computers, daily hot meal, safe and welcoming day centre space, housing advice, family support and practical support (laundry, clothes, food, equipment), volunteering opportunities, advice on benefits and social welfare issues and a wide range of groups, activities and events designed to engage the hardest to reach members of the community. The Centre has at its heart an ethos of empowerment through self-help; people disadvantaged by unemployment, poverty, ill-health, lack of opportunity and poor housing can access our integrated and practical services while at the same time coming together to work to improve both their own and others' quality of life.

**Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Response to the cost of living crisis**

This year the Trustees worked with staff and volunteers to ensure the charity could carry on its charitable activities after the pandemic and as the cost of living crisis hit. It has affected some of our services users more severely than any other community in the city. We have continued to fundraise for crisis and immediate support for beneficiaries who continue to come to us for immediate help while in absolute poverty. We have continued social inclusion and healthy workshops to help people who are isolated and present with poor wellbeing due to this. The cost of living crisis has meant that we have had to keep running much of the crisis food and other support services we provided over the pandemic and had planned as a short term solution to food poverty.

We have 9 main projects run by teams of volunteers and co-ordinated by a small team of part time project workers. They are organised around a day centre setting, playroom and garden area and an off site allotments project. As well as these main projects we offer workshops and one off support services and activities, these are often developed through community engagement.

**Digital and Financial Inclusion Project** - Supporting people to have better digital and financial inclusion through our free computer service and access to more affordable financial services and living costs. Help with grants and budgeting. Support with CV writing, job applications which also include, printing, photo copying and scanning service.

**Participation and Volunteering Project** - encouraging and supporting people into volunteering and work experience and providing activities, events and groups to engage the hardest to reach in our community. Offering a safe and welcoming space for all in the community including those who are homeless.

**Education and Skills Project** - range of courses aimed at breaking down barriers in returning to education or employment, classes in healthy living, creative arts, languages and dance and movement and a range of computer courses, as well as volunteer supported computer access sessions.

**Food Project** - providing a free daily vegan hot meal, a safe and welcoming social space, access to drinks, children's play area. An allotment project with tools and walk in shed and resources, this provides fresh produce for the Centre. An emergency food bank and volunteering and skills opportunities around food preparation and serving.

**Office Project** - providing a first point of contact, helping people to access services, assisting with complex queries, signposting, taking bookings and managing petty cash. Providing quality volunteer opportunities with excellent pre-employment training and confidence building.

**Welfare Rights Project and Housing Project** - qualified staff and trained volunteer advisors provide advice on benefits, housing and social welfare issues, appeals and tribunals.

**Temporary Housing and Homeless Project** - advice and information, laundry, equipment loan, free clothes, bedding, toys and equipment, help finding schools and sourcing furniture and equipment.

**Playroom Project** - providing family support and a structured environment for supervised play and learning that enables parents and carers to access services or volunteer. Offers a free Ofsted registered service for young children 0-5 years.

**Family Crisis Support and Activities** - provides immediate and on-going family support, both practically and emotionally, for families and individuals who are often in severe poverty, isolated and have multiple issues causing poor wellbeing. We offer free activities, family outings and friendship groups.

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows expenditure for the period ended 31 March 2024 was £254,906 (2023: £238,790) against income of £241,046 (2023: £240,954) leaving a deficit for the year of (£13,860) (2023: surplus £2,164).

At the balance sheet date, the Charity had sufficient funds to meet its obligations. The notes to the accounts gives further details of our funds.

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**FINANCIAL REVIEW**

**Investment policy and objectives**

In accordance with paragraph 4.17 of its Memorandum of Association, the charity can deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification). At present any surplus funds are held on deposit at the Unity Trust Bank PLC.

**Reserves policy**

In line with charities business planning, Trustees are working with staff to ensure longevity of the charity through increases to reserves at every opportunity. Due to the end of some 3 year grants the Trustees have worked to reduce expenditure of running costs of the centre and through new donations increase the reserves to ensure the charity has the core costs it needs to help meet the shortfall in funding predicted over the next 3 years. The reserves currently represent 3 months running costs of the centre and its services (£50k), designated funds for employment contracts and redundancy (£35K), one year's rent and maintenance of the centre (£20k), and (£5k) to meet other contracts and agreements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee, incorporated on 25 March 1998, and is therefore governed by its Memorandum and Articles of Association, as amended 8 March 2001, 10 July 2002, 16 October 2002, 12 November 2003, 16 October 2006 and 1 March 2021.

The company received charitable status on 22 April 1998.

**Recruitment and appointment of new Trustees**

The Trustees, as Charity Trustees, have control of the charity and its property and funds. The Trustees aim to consist of at least 7 (currently 4 - the charity is currently recruiting for further Trustees) and not more than 14 individuals, including co-optees, all of whom must be members. Those individuals shall be in the following categories and shall be appointed or elected in the following specified manner:

- Not more than 8 Trustees elected at the AGM (or in the case of a vacancy at an EGM) who must have acted in a voluntary capacity for the charity in the period since the last AGM and completed at least 15 volunteer sessions in that period.
- Not more than 5 Trustees appointed by the Trustees (co-optees) with proven expertise in the areas of personnel, finance, law, business or advice.
- Not more than 3 Trustees appointed by such other relevant local organisations as the Trustees shall decide.

Trustees attend training sessions organised internally and those offered externally. The Trustees meet together in person or virtually on a regular programme of meetings and all project co-ordinators meet at least fortnightly to manage and co-ordinate the centre's work. Additionally, all Trustees and project co-ordinators meet together on Development Days (currently 4 per annum) to consider long term plans and any issues that the centre is facing.

Both project workers and Trustees build partnerships with a large number of local organisations, both charities and statutory bodies, and have representation on committees, partnership boards and forums.

**Organisational structure**

Day to day running of the Centre is delegated to the paid workers on a joint and equal basis. The charity employs 6 project co-ordinators and 4 other workers on a part-time basis and is otherwise dependent on volunteers, approximately 200 in any given year. Without volunteers the Charity could not function in the way it does at present.

The charity is a living wage employer with effect from August 2023.

The Trustees are also volunteers and usually centre users: the system whereby the centre users voluntarily take part in its operation is the philosophy upon which the Charity runs and was originally founded.

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03537262 (England and Wales)

**Registered Charity number**  
1069236

**Registered office**  
Prior House  
6 Tilbury Place  
Brighton  
East Sussex  
BN2 0GY

**Trustees**  
J A Cheek (Treasurer)  
L Joseph  
M King (Chair)  
K M McCully  
M M Godfrey (appointed 15.3.24)  
R Potter (appointed 15.3.24)  
P J Maguire (appointed 15.3.24)

**Independent Examiner**  
Christopher Robert Tyler FCA DChA FCJE  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**Solicitors**  
Mayo Wynne Baxter  
3 Bell Lane  
Lewes  
East Sussex  
BN7 1JU

**Bankers**  
Unity Trust Bank PLC  
Nine Brindleyplace  
4 Oozells Square  
Birmingham  
B1 2HB

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also the Directors of Brighton Unemployed Centre Families Project 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).

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

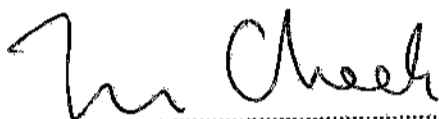
**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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.

Approved by order of the Board of Trustees on 21/06/24 and signed on its behalf by:



J A Cheek - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**Independent examiner's report to the Trustees of Brighton Unemployed Centre Families Project ('the Company')**  
I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**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**

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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

Date: 24 Feb 2024

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	15,192	-	15,192	14,929
<b>Charitable activities</b>	4				
Centre Activities		49,081	166,008	215,089	219,358
Investment income	3	<u>10,765</u>	<u>-</u>	<u>10,765</u>	<u>6,667</u>
<b>Total</b>		<u>75,038</u>	<u>166,008</u>	<u>241,046</u>	<u>240,954</u>
 <b>EXPENDITURE ON</b>					
Raising funds	5	-	7,201	7,201	7,004
<b>Charitable activities</b>	6				
Centre Activities		<u>88,898</u>	<u>158,807</u>	<u>247,705</u>	<u>231,786</u>
<b>Total</b>		<u>88,898</u>	<u>166,008</u>	<u>254,906</u>	<u>238,790</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(13,860)	-	(13,860)	2,164
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>185,981</u>	<u>-</u>	<u>185,981</u>	<u>183,817</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>172,121</u>	<u>-</u>	<u>172,121</u>	<u>185,981</u>

The notes form part of these financial statements

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,146	-	1,146	3,232
<b>CURRENT ASSETS</b>					
Debtors	14	6,770	-	6,770	5,692
Cash at bank and in hand		<u>239,019</u>	<u>-</u>	<u>239,019</u>	<u>261,314</u>
		245,789	-	245,789	267,006
<b>CREDITORS</b>					
Amounts falling due within one year	15	(74,814)	-	(74,814)	(84,257)
		<u>170,975</u>	<u>-</u>	<u>170,975</u>	<u>182,749</u>
<b>NET CURRENT ASSETS</b>					
		<u>172,121</u>	<u>-</u>	<u>172,121</u>	<u>185,981</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>172,121</u>	<u>-</u>	<u>172,121</u>	<u>185,981</u>
<b>NET ASSETS</b>					
		<u>172,121</u>	<u>-</u>	<u>172,121</u>	<u>185,981</u>
<b>FUNDS</b>	16				
Unrestricted funds				<u>172,121</u>	<u>185,981</u>
<b>TOTAL FUNDS</b>				<u>172,121</u>	<u>185,981</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

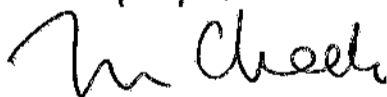
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/06/24 and were signed on its behalf by:



.....  
J A Cheek - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 '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.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Trustees/Directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

**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**

Donations are recognised on the receipt of cash. The charity also benefits from many hours from its helpers. It would be impossible to place a value on this for which the charity is extremely grateful and without which much of the work undertaken could not be achieved.

**Grants**

Grants are recognised on an accruals basis, accounted for in relation to the period to which they relate. Where grants have been received for capital items the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

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.

**Other income**

Other income, including investment income, is recorded on an accruals 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 irrecoverable VAT 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.

Costs of generating funds includes the cost of persons employed to fundraise in the year.

Costs of charitable activities are split over each project areas on a percentage basis in order to give an accurate estimation of the resources used by each project.

Support costs comprise of governance costs associated with constitutional and statutory requirements.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

Equipment - over 3 years straight line.

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Leasehold Improvements - over the lease term which is 10 years.

It is the charity's policy to capitalise items with a value of £500 or more. Items below this threshold are expensed in the SOFA.

The charity undertakes regular impairment reviews of its fixed assets.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 of the 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.

**Fund accounting**

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

Designated funds are unrestricted funds which have been earmarked by the Trustees and set aside for specific purposes.

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.

**Operating leases**

Rentals payable under operating leases are charged on a straight line basis over the term of the leases.

**Retirement Benefits (Pension Scheme)**

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

The scheme is available to all eligible employees and is managed by The People's Pension. The employer contribution in 2023/24 was 5.0% and the employee contribution was 3.0%.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations and gifts	<u>15,192</u>	<u>14,929</u>

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Rents received	6,075	6,432
Deposit account interest	4,690	235
	<u>10,765</u>	<u>6,667</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2024	2023
		£	£
Kitchen income	Centre Activities	3,533	2,516
Courses and room hire	Centre Activities	583	315
Laundry service	Centre Activities	1,165	769
Other income	Centre Activities	5,000	5,000
Grants	Centre Activities	204,808	210,758
		<u>215,089</u>	<u>219,358</u>

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

	2024	2023
	£	£
Awards for All	-	10,000
Brighton & Hove City Council - Financial Inclusion	12,710	12,710
Brighton & Hove City Council - Household Support	8,000	7,000
Brighton & Hove City Council - Turner Childrens Services	11,000	11,000
Brighton & Hove City Council - Warm Welcome	-	350
Community of the Blessed Virgin Mary	4,000	-
Education Partnership	10,354	10,354
Ernest Kleinwort	9,500	5,000
Feed Britain Campaign	-	1,000
Garfield Weston Foundation	30,000	25,000
Hans J Riesling Charity	-	9,400
Henry Smith	41,000	20,000
Homity Trust	1,000	-
Hopegar Industries	30,000	20,000
Infinity Foods	4,800	4,800
Lacy Tate	-	200
SED Partnership	7,444	7,444
Sussex Community Foundation	10,000	15,000
Tudor Trust	25,000	51,500
	<u>204,808</u>	<u>210,758</u>

The following grants were received in the year and deferred to the next year. These are shown under 'Grants in Advance'.

	2024	2023
	£	£
Henry Smith	21,000	20,000
Trust for Developing Communities	-	5,177
Hope Education	30,000	-

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

Tudor Trust	2,000	17,500
Chalk Cliff Trust	5,000	-
Crowdfunder	-	3,674
Hopegar Industries	-	30,000
Sussex Community Foundation	5,000	-
Infinity	<u>5,000</u>	<u>-</u>
	<u>68,000</u>	<u>76,351</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Internal fundraisers salary	<u>7,201</u>	<u>7,004</u>

The Internal Fund Raisers salary represents 30% of the time worked by the Fundraising and Finance Co-ordinator.

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Centre Activities	<u>245,905</u>	<u>1,800</u>	<u>247,705</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024 £	2023 £
Playroom and early years support	40,422	29,921
Family crisis support	24,129	23,804
Information technology	3,786	3,063
Welfare rights and housing project	25,594	24,369
Education, participation and volunteering	118,529	107,662
Food project	<u>33,445</u>	<u>41,227</u>
	<u>245,905</u>	<u>230,046</u>

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8. SUPPORT COSTS**

	Governance costs
	£
Centre Activities	<u>1,800</u>

Support costs, included in the above, are as follows:

	2024 Centre Activities £	2023 Total activities £
Independent Examiners fee	<u>1,800</u>	<u>1,740</u>

**9. NET INCOME/(EXPENDITURE)**

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

	2024 £	2023 £
Depreciation - owned assets	3,226	2,846
Independent Examiners fee	<u>1,800</u>	<u>1,740</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no Trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**11. STAFF COSTS**

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	154,365	146,287
Social security costs	9,039	9,043
Pension costs	3,264	3,004

No employee received emoluments above £60,000 during the year.

The average number of staff employed in direct charitable work during the year was 10 (2023 : 10).

The charity considers its Trustees to be the key management personnel. As detailed in note 10 the Trustees received no remuneration or other benefits.

The charity operates a stakeholder pension scheme available to all eligible employees managed by The People's Pension. The employer contribution in 2023/24 was 3.0% and the employee contribution was 5.0%.

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,929	-	14,929
<b>Charitable activities</b>			
Centre Activities	53,400	165,958	219,358
Investment income	<u>6,667</u>	<u>-</u>	<u>6,667</u>
<b>Total</b>	<u>74,996</u>	<u>165,958</u>	<u>240,954</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	7,004	7,004
<b>Charitable activities</b>			
Centre Activities	<u>72,832</u>	<u>158,954</u>	<u>231,786</u>
<b>Total</b>	<u>72,832</u>	<u>165,958</u>	<u>238,790</u>
<b>NET INCOME</b>	2,164	-	2,164
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>183,817</u>	<u>-</u>	<u>183,817</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>185,981</u>	<u>-</u>	<u>185,981</u>

**13. TANGIBLE FIXED ASSETS**

	Short leasehold £	Equipment & fittings £	Totals £
<b>COST</b>			
At 1 April 2023	5,334	17,178	22,512
Additions	<u>-</u>	<u>1,140</u>	<u>1,140</u>
At 31 March 2024	<u>5,334</u>	<u>18,318</u>	<u>23,652</u>
<b>DEPRECIATION</b>			
At 1 April 2023	5,334	13,946	19,280
Charge for year	<u>-</u>	<u>3,226</u>	<u>3,226</u>
At 31 March 2024	<u>5,334</u>	<u>17,172</u>	<u>22,506</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>1,146</u>	<u>1,146</u>
At 31 March 2023	<u>-</u>	<u>3,232</u>	<u>3,232</u>

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Prepayments	<u>6,770</u>	<u>5,692</u>

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

	2024	2023
	£	£
Trade creditors	2,291	4,835
Social security and other taxes	1,793	387
Other creditors	630	584
Accrued expenses	2,100	2,100
Grants in advance	<u>68,000</u>	<u>76,351</u>
	<u>74,814</u>	<u>84,257</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	129,981	(13,860)	(4,000)	112,121
Designated Fund - Contracts and agreements	3,000	-	2,000	5,000
Designated Fund - Redundancy and employment contracts	33,000	-	2,000	35,000
Designated Fund - Rent and maintenance provision	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
	<u>185,981</u>	<u>(13,860)</u>	<u>-</u>	<u>172,121</u>
<b>TOTAL FUNDS</b>	<u>185,981</u>	<u>(13,860)</u>	<u>-</u>	<u>172,121</u>

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,038	(88,898)	(13,860)
<b>Restricted funds</b>			
Brighton & Hove City Council - Financial Inclusion	12,710	(12,710)	-
Brighton & Hove City Council - Household Support	8,000	(8,000)	-
Brighton & Hove City Council - Turner Childrens Services	11,000	(11,000)	-
Education Partnership	10,354	(10,354)	-
Ernest Kleinwort	9,500	(9,500)	-
Garfield Weston Foundation	30,000	(30,000)	-
Henry Smith	41,000	(41,000)	-
Homity Trust	1,000	(1,000)	-
SED Partnership	7,444	(7,444)	-
Sussex Community Foundation	10,000	(10,000)	-
Tudor Trust	25,000	(25,000)	-
	<u>166,008</u>	<u>(166,008)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>241,046</u>	<u>(254,906)</u>	<u>(13,860)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	130,817	2,164	(3,000)	129,981
Designated Fund - Contracts and agreements	3,000	-	-	3,000
Designated Fund - Redundancy and employment contracts	30,000	-	3,000	33,000
Designated Fund - Rent and maintenance provision	20,000	-	-	20,000
	<u>183,817</u>	<u>2,164</u>	<u>-</u>	<u>185,981</u>
<b>TOTAL FUNDS</b>	<u>183,817</u>	<u>2,164</u>	<u>-</u>	<u>185,981</u>

**BRIGHTON UNEMPLOYED CENTRE**  
**FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,996	(72,832)	2,164
<b>Restricted funds</b>			
Awards for All	10,000	(10,000)	-
Brighton & Hove City Council - Financial Inclusion	12,710	(12,710)	-
Brighton & Hove City Council - Household Support	7,000	(7,000)	-
Brighton & Hove City Council - Turner Childrens Services	11,000	(11,000)	-
Brighton & Hove City Council - Warm Welcome	350	(350)	-
Education Partnership	10,354	(10,354)	-
Ernest Kleinwort	5,000	(5,000)	-
Feed Britain Campaign	1,000	(1,000)	-
Garfield Weston Foundation	25,000	(25,000)	-
Hans J Riesling Charity	9,400	(9,400)	-
Henry Smith	20,000	(20,000)	-
Lacy Tate	200	(200)	-
SED Partnership	7,444	(7,444)	-
Sussex Community Foundation	15,000	(15,000)	-
Tudor Trust	31,500	(31,500)	-
	<u>165,958</u>	<u>(165,958)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>240,954</u>	<u>(238,790)</u>	<u>2,164</u>

The purpose of each restricted fund was as follows:

1. Brighton & Hove City Council - Financial and Digital Inclusion.
2. Brighton & Hove City Council - Household Support Fund (Crisis support for families).
3. Brighton & Hove City Council - Turner Childrens Services .
4. Education Partnership -Education and Social inclusion projects.
5. Ernest Kleinwort - Family support and activities.
6. Garfield Weston Foundation -Core services.
7. Henry Smith - Core services.
8. Homity Trust - Childrens events.
9. SED Partnership - Social activity.
10. Sussex Community Foundation - Project costs.
11. Tudor Trust -Staff costs.

**BRIGHTON UNEMPLOYED CENTRE  
FAMILIES PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**18. STATUTORY INFORMATION**

Brighton Unemployed Centre Families Project is a charitable company, limited by guarantee, registered in England and Wales and has no share capital. No one member has overall control of the charity.

In accordance with section 7 of its Memorandum of Association each member may be liable to pay up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

The company's registered number and registered office address can be found in the 'Legal and Administrative Information' section of the accounts.