

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
BRIGHTON & HOVE COMMUNITY WORKS
(A COMPANY LIMITED BY GUARANTEE)

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

BRIGHTON & HOVE COMMUNITY WORKS

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FOR THE YEAR ENDED 31 MARCH 2025

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BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees of the charity, who are also directors of the company limited by guarantee for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. 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

Strategic Objectives and aims

OUR KEY ACHIEVEMENTS

In 2024-25, rising costs, wage pressures, and funding uncertainty forced many Voluntary Community Sector Enterprise (VCSE) organisations to review services. Increased demand for services (e.g. poverty, mental health, homelessness) stretched capacity and council funding pressures leading to uncertainty of the level of funding for the VCSE sector. The National Council for Voluntary Organisations (NCVO) and Association of Chief Executives of Voluntary Organisations (ACEVO) published a Voluntary Sector Manifesto calling for stronger collaboration, funding reform, and recognition of VCSE expertise.

Together, we continue to elevate voices from the VCSE sector, shaping policy, and driving meaningful impact across Sussex, which has included:

Supporting 1185 people from 529 organisations in Adur, Worthing, Brighton & Hove and West Sussex, including:

- Total member organisations is 573. This is a reduction of 87 members from 2024. The main reason is reduction in funding for organisations with some organisations closing during the year due to reduced funding.
- Helping VCSE consortia and partnerships secure funding of over £1,612,927. Over the past few years, the work we undertook across Adur and Worthing helped raise over £2 million+. In 2024/25 we successfully secured a further £155,000 of funding for the important and much needed work of the Sussex VCSE Leaders Alliance (SLVA), which will enable strategic growth of the work into 2025/26. We helped West Sussex County Council to distribute £35,000 to seven VCSE organisations as part of the Towards Zero HIV Reduction Programme.
- Volunteers gave 4025 hours to support our Volunteer Centre.
- 1,491 volunteering opportunities were advertised via our Volunteer Centre with 1,106 people registering their interest to become volunteers from across Brighton & Hove, Adur & Worthing and West Sussex
- The Volunteer Centre started going into the Brighton Job Centre for pre-booked appointments to support skills development via volunteering.
- 33 elected community representatives who represent the sector's interests and share knowledge and expertise to help influence strategy, policy and decision making.
- Operated over 35 sector networks such as West Sussex VCS Links, Community Food Network, CEO Groups, Health and Social Care Network, Volunteer Coordinator Forum and the Sussex VCSE Leaders Alliance.
- 169,650 web visits and 15,362 newsletters and updates were sent to member organisations
- 2,103 advice, support and information interactions sessions.
- 959 people from organisations accessed training, events, and networks. Topics included: marketing, website and social media training, managing ill health and disability, trustee roles and responsibilities and we hosted 14 National Lottery session where members could meet then Lottery for advice on funding.
- Contributed to 76 areas of strategic and operational planning at local, regional, and national level.
- 98.7% of individuals accessing online information and face-to-face support reported improvement in their knowledge on leadership, governance and fundraising.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2025**

Our commitment to being a more equitable and environmentally active organisation

We focused on equalities, particularly supporting small and micro 'by and for' organisations. This was especially evident in work with member groups within the Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, Intersex and Asexual (LGBTQIA+) community, where we facilitated communication with external organisations such as The Rainbow Fund and Brighton & Hove Pride. Our Volunteer Centre team of staff and volunteers prioritised support for 33 Black, Asian, Minority Ethnic and Refugee communities (BAMER), LGBTQI and disability groups in promoting their volunteering opportunities (out of a total of 145 organisations). Our training included a topic specifically focused on Equality, Diversity and Inclusion for Commissioning. We worked with Bridging Change, an infrastructure organisation for Black and minoritised ethnic people, to support their development, including enabling them to employ project staff.

Climate Action: We helped to establish a city-wide partnership involving Trust for Developing Communities (TDC), Brighton & Hove City Council (BHCC) and 16 other organisations, that successfully gained funding from the National Lottery Communities Fund for the Climate for Communities programme to start in 2025. Our role will be to support local organisations to learn and develop their climate action work and train Green Champions in their organisations to improve environmental awareness and sustainable practices.

Values, Vision and Mission:

We revised our Vision, Mission and Values in 2024

Our Values

We are:

- Connected
- Innovative
- Inclusive

Our Vision

The wider community benefits from an effective and thriving Voluntary, Community and Social Enterprise (VCSE) sector

Our Mission

CONNECTING

We connect people and organisations to create collaborations capable of delivering change

SUPPORTING

We provide leadership and learning opportunities so people can make a positive difference in their communities

CHALLENGING

We look to challenge, seek opportunities and find innovative ways to create meaningful change

Delivering our Mission:

Connecting:

Action Learning Set

Our Action Learning Set (ALS) for leaders was delivered by an expert facilitator and focused on work challenges. The ALS was a structured group which met once a month for six months with the same people attending each time. Attendees took turns to present and explore live work issues with support from other set members. The emphasis was on action and reflection.

ALS members learned to:

- Develop their confidence and resilience as a leader
- Explore and find a way forward with an issue
- Learn to ask the right questions rather than offer advice or a quick fix

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2025**

"Gives space for personal as well as professional development - consistently a very non-judgemental culture."

"A unique experience: time, space, and peer support. Invaluable."

"This is the first block of time I've actively protected for myself month by month - the value is huge."

Chief Executive Officer (CEO) Network Highlights 2024/25

The CEO Network provided a valued space for charity leaders to share experiences, challenges, and practical solutions. Discussions focused on:

- Human Resources and Staffing: staff wellbeing, hybrid working, salary benchmarking, recruitment, and Occupational Health.
- Governance: trustee training and liability insurance.
- Fundraising: online donation tools and freelance fundraiser recommendations.
- Operational Support: sourcing consultants, accountants, and clinical supervisors.
- Policy and Ethics: codes of conduct, behaviour statements, and ethical use of Artificial Intelligence.
- Collaboration: members explored co-working, shared office space, and joint project development.

The network continues to strengthen leadership, foster peer support, and encourage cross-sector collaboration.

Supporting

"Without their recent support we would not have known how to access funding to expand our organisation... All the team go above and beyond."

West Tarring Young People's Hub

Trustee training

Trustees are the volunteers who take ultimate responsibility for the effective running of a charity, acting as the guardians of finances, people, premises and service delivery. Trustees come from all walks of life and may bring valuable experience from lived or professional experience, but they don't always get a thorough induction into their roles and responsibilities.

Our 'Trustee Induction' training sessions cover the six essential duties of a trustee as well as effective decision-making, the governance calendar, managing risk and working well as a team.

"Very clear overview of the trustee role and responsibilities. Lots of additional links to other resources to take away."

"I gained an understanding of the role and encouragement to challenge."

"A simple outline of expectations for the role and responsibilities of Trustees plus ideas around 'good governance.'"

Members have found "input from Community Works to be of great value...helping us structure our charity correctly and advising us on which route to take". As a result, grass roots organisations have grown into fully formed charities: "building further community relationships and proved to be a source of funding (opportunities)"

Challenging

In 2024-25 we again responded to BHCC's budget proposal and successfully helped to reverse some proposed cuts to the VCSE sector. Our Position Statement presented the VCSE's response to the BHCC budget proposals for 2024/25. While recognising the significant challenges on the Council of a projected budget gap of c.£14m, during a very difficult economic climate characterised by high inflation, rising interest rates and increasing demand on services. Community Works maintained our strong commitment to working in partnership to find mutually beneficial solutions, including alternative ways to achieve savings. The statement included implications of cuts to areas such as:

- Families Children and Learning

- Health and Adult Social Care
- Housing, Neighbourhoods and Communities
- Economy, Environment and Culture

We have reviewed and updated our strategic objectives, and Community Works' new strategic objectives are:

Voluntary and Community Organisations (VCOs) have safe and supportive spaces to connect to each other

- More organisations working together in safe and supportive ways
- Increased number of 'by & for' organisations receiving support from Community Works
- Increased awareness of Equity, Diversity, Inclusion and intersectionality amongst community organisations

VCOs have the knowledge, skills and resources to run effectively

- VCOs offer good quality volunteering opportunities
- VCOs increase the level of funding they bring in to our local areas
- VCOs increase their knowledge and skills in the 'Five Pillars' of Community Work support (People, Equality Diversity and Inclusion, Governance & Leadership, Operations, Partnerships & Collaborations)

The knowledge and expertise of the VCSE sector is valued and celebrated

- Amplified voice of the sector
- Increased awareness of the value and contribution of VCSE
- Improved access for VCSE in decision-making spaces

Individuals, businesses and stakeholders know how to engage in and support social action

- Increased access to volunteering opportunities for local people
- Improved cross-sector understanding and partnership
- Increased value and benefit from VCSE and stakeholders working together

STRATEGIC REPORT

Financial review

Financial Review

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2019) and with relevant company and charity legislation and regulations. The Statement of Financial Activities shows Community Works' income from all sources and how this was expended, and the split of activity between restricted and unrestricted funds.

Overview

During the year ended 31 st March 2025, we generated an overall deficit on unrestricted funds of £66,605 which was part of net reduction in all funds of £130,754. In the previous year, we suffered a deficit of £48,866 on unrestricted funds, which was nevertheless part of a net increase in all funds of £251,284. Deficits on unrestricted funds have been met from unrestricted reserves, which now stand at £131,657.

Total incoming resources for 2024/5 amounted to £962,421 compared to £1,587,750 in the previous year, a decrease of £625,329. The main reason for the decrease in income was due to the impact of deferred income in 2023/24 that had been ringfenced for operational use from the National Health Services Sussex (NHS Sussex). Plus, reduced predicted income from The Big Lottery grant for a project for Sompting Big Local and from most other funders.

A full breakdown of grants received by Community Works is shown in Note 2 to the accounts. Note 14 also includes details of all those grants carried forward to 2025/6 as Restricted reserves.

Total expenditure for 2024/25 amounted to £1,093,975 compared to £1,336,466 in the previous year, a decrease of £242,491. The main factors accounting for this decrease in expenditure are reduced distributions to partners, with reduced staff and office costs being offset by higher project and establishment costs.

In line with SORP 2019, expenditure is analysed into two main categories: charitable activities and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £1,087,894 in 2024/5, compared to £1,326,868 in the previous year, a decrease of £238,974.

Financial outlook

Community Works' immediate financial position is stable and secure for 2025/6. Trustees acknowledge and appreciate the ongoing support of our major funders: Brighton & Hove City Council, Brighton & Hove Health and Care Partnership, Adur & Worthing Councils, West Sussex County Council, West Sussex Health and Care Partnership, the Big Lottery Fund and NHS Sussex.

Trustees are acutely aware of the significant additional financial pressures on all Public Sector funders arising from the cost of living crisis. Currently, funding continues to be received in respect of the new agreements and it has been possible to continue Community Works' full range of activities, refocused and/or re-timetabled where appropriate in consultation with funders.

Trustees have recognised the need to broaden the sources of income available to the organisation, and during 2025/6 will continue to invest in strengthening income generation capacity within the organisation.

All organisations in the voluntary sector face great uncertainty and turbulence in the external funding environment and Community Works will work collaboratively with partners to mitigate the impact on the communities that we serve. Prudent management of our reserves should put Community Works in a good place to respond to the challenges ahead

STRATEGIC REPORT

Financial review

Investment policy

Trustees budget to spend all of the organisation's income on planned charitable activities, and the funds held in reserve are very modest in relation to the organisation's turnover and may be required at short notice. Trustees have maintained their policy that funds should be retained as cash and held in bank accounts at the best rate of interest available.

Trustees also recognise that interest rates in the current economic climate only provide very limited opportunity to generate profit on bank deposits and that protection under the Financial Services Compensation Scheme (FSCS) bank deposit protection scheme is currently limited to £85,000 per institution. Community Works' surplus funds and reserves continue to be spread widely across a number of institutions.

Reserves policy

Community Works is committed to using its resources in pursuit of its charitable objectives. It is also committed, however, to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Community Works' operations.

Community Works' policy seeks to balance these priorities by holding a level of reserves which equate to unavoidable expenditure of the charity during the anticipated closure period.

The reserves policy will fund:

- Any redundancy payments due to employees and support to employees in finding alternative employment
- Ongoing core running costs during any wind-up period
- Terminating service contracts, such as office rent and equipment
- Accountancy, audit and other professional costs
- Contingency sum for outstanding liabilities.

Trustees have established a Closure Costs Fund at a sum approximately equating to redundancy costs for all staff and other associated closing down costs. As of 31st March 2025, this sum is £60,000.

The Board of Trustees continues to review the organisation's reserves policy, taking account of Charity Commission guidance as set out in its publication 'Beyond Reserves'.

Trustees monitor the level of reserves quarterly and take appropriate action if reserves fall outside the desired range.

PLANS FOR THE FUTURE

The pandemic meant we had to put many important pieces of work on hold or delay the start of the work. This work will recommence in the next year and includes:

- Complete the review and update of our new strategic plan for the organisation
- Support the organisation as we continue to navigate and operate in a challenging financial context
- Build on our Environmental work
- Continuation and development of the commitment across the organisation to improve our diversity and inclusion work and create more inclusive and safe working spaces
- Development work related to increasing VCSE leadership engagement with changing NHS structures locally and across Sussex
- Continue to identify new areas of delivery based on needs of our partners and members

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Working Name

Community Works

Structure and Management

Community Works is a charitable company limited by guarantee; it was incorporated (as the Brighton and Hove Community and Voluntary Sector Forum) on 13 December 1999 and registered as a charity on 13 July 2001. Its name was changed to Brighton & Hove Community Works on 17 December 2013.

Community Works was established under a Memorandum of Association, which describes the objects and powers of the charity. The charity is governed under its Articles of Association. Under those Articles, Trustees are elected from the Community Works' Membership at the Annual General Meeting. One third of the elected, and all of the co-opted, Trustees must retire at each subsequent Annual General Meeting. All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the note 7 to the accounts.

Members have guaranteed to contribute a maximum of £1 each in the event of the charitable company being wound up.

Governance and Decision Making

The Board of Trustees governs Community Works. It meets at least four times a year to discuss and review strategy, planning, development and financial matters. Day-to-day management of the charity is delegated to the Chief Executive, Jessica Sumner.

Where appropriate and necessary, sub-committees or working groups are established, with delegated authority from the full Board to undertake detailed reviews, analysis or policy development, in conjunction with Community Works members, and to report back findings and recommendations to the full Board. During 2024/25, three sub-committees were in operation: Finance and Risk, Personnel and Equalities, Strategic Development with ad hoc Task and Finish Groups being formed to take forward specific areas of work.

Recruitment, appointment, induction and training of trustees

The Trustee Board has established procedures for recruiting and supporting Trustees.

- Trustees are recruited from the membership through an election process and ratified by Members at the Annual General Meeting. A further five Trustees can be co-opted by the Board at any time.
- Trustees are elected/co-opted with a view to ensuring Community Works has a wide variety of skills, knowledge and experience, including of the community and voluntary sector, business management, legal, financial, marketing and fundraising.
- A Trustees' skills audit is conducted at regular intervals. Where skills, knowledge or experience gaps are identified, additional Trustees are recruited, using wide and inclusive search methods such as advertising and networking with other organisations. An induction and ongoing training programme are also provided to ensure that Trustees are aware of their responsibilities, understand Community Works' objectives and are committed to refreshing their skills and knowledge in relation to trusteeship and good governance.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

- To set the pay and rewards properly for employees, there is a need to make informed judgements as well as adhering to the charity's governance and constitutional arrangements.
- Trustees are legally and constitutionally responsible for setting rates of pay and this responsibility is delegated to the Personnel and Equalities Sub-Committee.
- In deciding on levels of pay for all staff, the following factors will be taken into account: the purpose, aims and values of the charity, competences, the strategic plan and need, ability to pay, performance, the wider 'employment offer' and recruitment and retention. These factors are not exclusive, and any decision will inevitably include an element of discretion on the part of trustees.
- Community Works' remuneration policy sets out the process for deciding the salary for staff posts and for each staff member

The salary of key management personnel in 2024/25 was £57,808 (2023/24: £57,808), including Employers' National Insurance contributions and a 5% pension contribution.

Connections to Wider Networks

Community Works is well networked through membership of umbrella bodies and through formal and informal partnerships. Community Works is a member of the National Association of Community and Voluntary Action (NAVCA) and the National Council for Voluntary Organisations (NCVO). Community Works is also part of the West Sussex Voluntary Sector Infrastructure Alliance. We also work in partnership with NHS and VCSE as part of the Sussex VCSE Leaders Alliance. We work in close partnership with other organisations to deliver third sector infrastructure support, community development and community engagement in Brighton and Hove. Community Works' membership focus and representation of the sector to statutory partners also ensures the charity is well connected across its area of benefit, with strong links to strategic partnerships and boards.

Risk Statement

Trustees are aware of their responsibility to ensure that the significant risks to which the charity is exposed are identified and to establish systems to manage those risks. They are particularly aware of their legal duties to safeguard the charity's money and assets.

The Board of Trustees has a Risk Management Strategy, implementation of which is delegated to the Finance and Risk sub-committee. This committee meets regularly to analyse business risk, to set out measures that staff must take to manage those risks, and to assess progress in implementing the risk management measures. During 2024/25, the charity's risk register was regularly updated by the sub-committee and headline reports discussed at Board meetings.

Trustees believe all risks to the charity have been identified and appropriate monitoring procedures are in place. The Risk Management Strategy is reviewed annually. A full copy of the Strategy can be obtained from the Company Secretary.

Trustees are confident that all reasonable steps have been taken to help prevent financial abuse of the organisation's funds by ensuring that proper robust controls and procedures have been put in place commensurate with the scope and breadth of the organisation's activities.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03895635 (England and Wales)

Registered Charity number

1087481

Registered office

Community Base
113 Queens Road
Brighton
East Sussex
BN1 3XG

Trustees

Mrs P Beesley (resigned 3/12/2024)
Mr D M Jensen (resigned 3/12/2024)
Ms C Vizor (resigned 28/8/2025)
Ms P Mitchell
Mr G Brown
Mr G Shanks
Mr I Bretman
Miss R Jarman
Mrs C G Howell (appointed 28/2/2025)
Ms D Penly (appointed 19/6/2025)
Mr P Sasidharan (appointed 6/3/2025)
Mr T Scsaurszki (appointed 18/2/2025)

Company Secretary

Ms J Sumner

Independent Examiner

Dr Shona F Wardrop CA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Triodos Bank NV
Brunel House
11 The Promenade
Bristol
BS8 3NN

Manchester Building Society
125 Portland Street
Manchester
M1 4QD

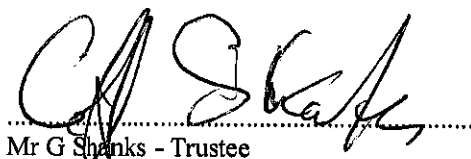
Hampshire Trust Bank
55 Bishopsgate,
London
EC2N 3AS

The Co-Operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

The Cambridge Building Society
PO Box 232
51 Newmarket Road
Cambridge
CB5 8FF

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors,
on28/10/25..... and signed on the board's behalf by:


.....

Mr G Shanks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON & HOVE COMMUNITY WORKS**

Independent examiner's report to the trustees of Brighton & Hove Community Works ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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.

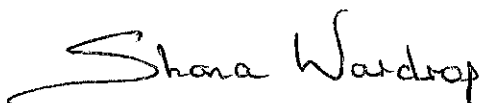
Independent examiner's statement

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 member of the Institute of Chartered Accountants of Scotland, 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.



Dr Shona F Wardrop CA
The Institute of Chartered Accountants of Scotland

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

Date: 30/10/25

BRIGHTON & HOVE COMMUNITY WORKS**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,556	875,759	908,315	1,541,354
Other trading activities	3	38,720	8,244	46,964	39,912
Investment income	4	<u>7,142</u>	<u>-</u>	<u>7,142</u>	<u>6,484</u>
Total		<u>78,418</u>	<u>884,003</u>	<u>962,421</u>	<u>1,587,750</u>
EXPENDITURE ON					
Raising funds		5,281	-	5,281	9,598
Charitable activities	5				
Staff Costs		30,819	479,327	510,146	568,525
Establishment Costs		9,594	37,418	47,012	36,105
Office Costs		7,387	93,068	100,455	133,775
Project Costs		819	294,659	295,478	229,320
Distributions to Partners		<u>-</u>	<u>134,803</u>	<u>134,803</u>	<u>359,143</u>
Total		<u>53,900</u>	<u>1,039,275</u>	<u>1,093,175</u>	<u>1,336,466</u>
NET INCOME/(EXPENDITURE)		24,518	(155,272)	(130,754)	251,284
Transfers between funds	14	<u>(91,123)</u>	<u>91,123</u>	<u>-</u>	<u>-</u>
Net movement in funds		(66,605)	(64,149)	(130,754)	251,284
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>198,261</u>	<u>300,150</u>	<u>498,411</u>	<u>247,127</u>
TOTAL FUNDS CARRIED FORWARD		<u>131,656</u>	<u>236,000</u>	<u>367,656</u>	<u>498,411</u>

The notes form part of these financial statements

BALANCE SHEET**31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investments	11	1	-	1	1
CURRENT ASSETS					
Debtors	12	112,510	1,286	113,796	11,400
Cash at bank and in hand		<u>59,723</u>	<u>234,714</u>	<u>294,437</u>	<u>522,334</u>
		172,233	236,000	408,233	533,734
CREDITORS					
Amounts falling due within one year	13	(40,578)	-	(40,578)	(35,324)
NET CURRENT ASSETS		<u>131,655</u>	<u>236,000</u>	<u>367,655</u>	<u>498,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>131,656</u>	<u>236,000</u>	<u>367,656</u>	<u>498,411</u>
NET ASSETS		<u>131,656</u>	<u>236,000</u>	<u>367,656</u>	<u>498,411</u>
FUNDS	14				
Unrestricted funds				131,656	198,261
Restricted funds				<u>236,000</u>	<u>300,150</u>
TOTAL FUNDS				<u>367,656</u>	<u>498,411</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

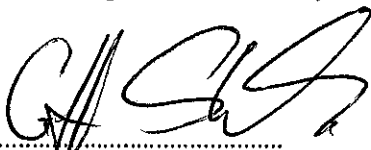
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

The notes form part of these financial statements

BALANCE SHEET - continued

31 MARCH 2025

The financial statements were approved by the Board of Trustees and authorised for issue on 28/10/25
and were signed on its behalf by:



.....
Mr G Shanks - Trustee

The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(235,039)</u>	<u>(171,402)</u>
Net cash used in operating activities		<u>(235,039)</u>	<u>(171,402)</u>
 Cash flows from investing activities			
Interest received		<u>7,142</u>	<u>6,484</u>
Net cash provided by investing activities		<u>7,142</u>	<u>6,484</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		<u>(227,897)</u>	<u>(164,918)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>522,334</u>	<u>687,252</u>
Cash and cash equivalents at the end of the reporting period		<u>294,437</u>	<u>522,334</u>

The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2025**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(130,754)	251,284
Adjustments for:		
Interest received	(7,142)	(6,484)
(Increase)/decrease in debtors	(102,396)	165,891
Increase/(decrease) in creditors	<u>5,253</u>	<u>(582,093)</u>
Net cash used in operations	<u>(235,039)</u>	<u>(171,402)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	<u>522,334</u>	<u>(227,897)</u>	<u>294,437</u>
	<u>522,334</u>	<u>(227,897)</u>	<u>294,437</u>
Total	<u>522,334</u>	<u>(227,897)</u>	<u>294,437</u>

The notes form part of these financial statements

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 2019)', 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, with the exception of investments which are included at market value.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

Incoming resources

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.

Grants are recognised on an accruals basis, accounted for in relation to the period that 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 that carry performance related conditions which affect entitlement and therefore income recognition, the amount is deferred and released once the conditions have been met.

Consultancy Service income is also recognised on an accruals basis, accounted for in relation to the period when the work is carried out.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

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.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life which in all cases is estimated at three years. The company has a minimum value of £1,000 for capitalisation of fixed assets.

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

1. ACCOUNTING POLICIES - continued

Funds

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose

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 lease

Operating lease rentals are charged on a straight-line basis over the term of the lease.

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.

Investments

Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**1. ACCOUNTING POLICIES - continued****Financial Liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	283	12,464
Grants	<u>908,032</u>	<u>1,528,890</u>
	<u>908,315</u>	<u>1,541,354</u>

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

	2025	2024
	£	£
BHCC - TSIP	343,400	387,686
Adur & Worthing Council	152,319	236,811
Sompting Big Local	154,313	242,537
West Sussex County Council	90,000	50,000
CCG Leadership	-	20,000
NHS Sussex	30,400	120,000
Mentoring Programme	-	354
CCG Small Grants	-	140,625
CCG Sussex VCSE	137,600	306,375
Adult Social Care	<u>-</u>	<u>24,502</u>
	<u>908,032</u>	<u>1,528,890</u>

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Training Service	4,245	5,153
Consultancy Service	5,693	6,448
Other Fees	19,301	13,898
Membership	<u>17,725</u>	<u>14,413</u>
	<u>46,964</u>	<u>39,912</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>7,142</u>	<u>6,484</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Staff Costs	510,146
Establishment Costs	47,012
Office Costs	100,455
Project Costs	295,478
Distributions to Partners	<u>134,803</u>
	<u>1,087,894</u>

6. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Independent Examiner's fee	3,600	-
Auditors Remuneration	<u>-</u>	<u>8,400</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

£193 was paid to 1 trustee relating to reimbursement of travel costs (2024: £208 to 2 trustees) during the year.

8. STAFF COSTS

	2025	2024
	£	£
Salaries	498,663	511,308
Social Security costs	41,535	42,547
Pension costs	<u>24,148</u>	<u>24,021</u>
	<u>564,346</u>	<u>577,876</u>

Employment Costs for 2025 included redundancy and termination payments totalling £9,409. These payments related to one post which was made redundant as part of a reorganisation of the charity. All redundancy payments are included in the financial year in which they take place. There were no outstanding liabilities for redundancy and termination payments as at 31 March 2025.

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

	2025	2024
Average Number	<u>19</u>	<u>18</u>

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

The average number of employees on a Full Time equivalent basis is 10 (2024: 15).

Key management personnel (comprising trustees and the CEO) remuneration (being gross salary, employers' national insurance and employers' pension) in 2024/25 was £57,808 (2023/24: £57,808), including a 5% pension contribution.

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,351	1,514,003	1,541,354
Other trading activities	38,351	1,561	39,912
Investment income	6,482	2	6,484
Total	72,184	1,515,566	1,587,750
EXPENDITURE ON			
Raising funds	9,598	-	9,598
Charitable activities			
Staff Costs	95,045	473,480	568,525
Establishment Costs	14,044	22,061	36,105
Office Costs	15,413	118,362	133,775
Project Costs	(13,050)	242,370	229,320
Distributions to Partners	-	359,143	359,143
Total	121,050	1,215,416	1,336,466
NET INCOME/(EXPENDITURE)	(48,866)	300,150	251,284
RECONCILIATION OF FUNDS			
Total funds brought forward	247,127	-	247,127
TOTAL FUNDS CARRIED FORWARD	198,261	300,150	498,411

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 April 2024 and 31 March 2025	<u>2,435</u>
DEPRECIATION	
At 1 April 2024 and 31 March 2025	<u>2,435</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>1</u>
NET BOOK VALUE	
At 31 March 2025	<u>1</u>
At 31 March 2024	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Community Works Consultancy Limited

Registered office: Community Base, 113 Queens Road, Brighton, East Sussex, BN1 3XG

Nature of business: Dormant

Class of share:	%
Ordinary	holding 100

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	105,507	5,827
Rent Deposit	2,651	2,651
Prepayments and accrued income	<u>5,638</u>	<u>2,922</u>
	<u>113,796</u>	<u>11,400</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	21,840	3,595
Social security and other taxes	10,504	10,478
Other creditors	4,334	286
Accruals and deferred income	<u>3,900</u>	<u>20,965</u>
	<u>40,578</u>	<u>35,324</u>

14. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	128,961	24,518	(103,123)	50,356
Payroll and Redundancy Provision	48,000	-	12,000	60,000
Digital Investment	<u>21,300</u>	<u>-</u>	<u>-</u>	<u>21,300</u>
	198,261	24,518	(91,123)	131,656
Restricted funds				
BHCC TSIP	17,529	(89,680)	91,123	18,972
Adur & Worthing Councils	34,800	(26,503)	-	8,296
West Sussex County Council	50,000	(48,714)	-	1,286
Sompting Big Local	35,474	(22,765)	-	12,709
A&W Food Transition	20,000	(15,158)	-	4,842
Sussex VCSE	129,735	(42,840)	-	86,895
Adult Social Care	12,612	(12,612)	-	-
Weight Management	-	13,000	-	13,000
West Sussex Sexual Health	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>
	<u>300,150</u>	<u>(155,272)</u>	<u>91,123</u>	<u>236,000</u>
TOTAL FUNDS	<u>498,411</u>	<u>(130,754)</u>	<u>-</u>	<u>367,656</u>

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,418	(53,900)	24,518
Restricted funds			
BHCC TSIP	345,950	(435,630)	(89,680)
Adur & Worthing Councils	149,883	(176,386)	(26,503)
West Sussex County Council	1	(48,715)	(48,714)
Sompting Big Local	147,570	(170,335)	(22,765)
A&W Food Transition	-	(15,158)	(15,158)
Sussex VCSE	137,599	(180,439)	(42,840)
Adult Social Care	-	(12,612)	(12,612)
Weight Management	13,000	-	13,000
West Sussex Sexual Health	90,000	-	90,000
	<u>884,003</u>	<u>(1,039,275)</u>	<u>(155,272)</u>
TOTAL FUNDS	<u>962,421</u>	<u>(1,093,175)</u>	<u>(130,754)</u>

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	36,183	(48,866)	141,644	128,961
Payroll and Redundancy Provision	189,644	-	(141,644)	48,000
Digital Investment	<u>21,300</u>	<u>-</u>	<u>-</u>	<u>21,300</u>
	247,127	(48,866)	-	198,261
Restricted funds				
BHCC TSIP	-	17,529	-	17,529
Adur & Worthing Councils	-	34,800	-	34,800
West Sussex County Council	-	50,000	-	50,000
Sompting Big Local	-	35,474	-	35,474
A&W Food Transition	-	20,000	-	20,000
Sussex VCSE	-	129,735	-	129,735
Adult Social Care	<u>-</u>	<u>12,612</u>	<u>-</u>	<u>12,612</u>
	<u>-</u>	<u>300,150</u>	<u>-</u>	<u>300,150</u>
TOTAL FUNDS	<u>247,127</u>	<u>251,284</u>	<u>-</u>	<u>498,411</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,183	(121,049)	(48,866)
Restricted funds			
BHCC TSIP	388,373	(370,844)	17,529
Adur & Worthing Councils	232,782	(197,982)	34,800
West Sussex County Council	50,000	-	50,000
Sompting Big Local	233,438	(197,964)	35,474
A&W Food Transition	20,000	-	20,000
NHS Small Grants Fund	240,096	(240,096)	-
Sussex VCSE	326,375	(196,640)	129,735
Adult Social Care	<u>24,502</u>	<u>(11,890)</u>	<u>12,612</u>
	<u>1,515,566</u>	<u>(1,215,416)</u>	<u>300,150</u>
TOTAL FUNDS	<u>1,587,750</u>	<u>(1,336,466)</u>	<u>251,284</u>

14. MOVEMENT IN FUNDS - continued

Purpose of restricted funds

BHCC TSIP. The Third Sector Infrastructure Support Partnership funded by the BHCC Third Sector Investment Programme (BHCC TSIP) is a partnership of 4 providers lead by Community Works delivering Infrastructure Support activity across Brighton and Hove. It is a jointly funded programme with funding provided by Brighton and Hove City Council and Brighton & Hove Clinical Commissioning Group for 5 years from 2020-2025. As lead organisation Community Works distributes funds to partners, coordinates the partnership and monitoring returns as well as supporting collaboration between partners.

West Sussex County Council. This was a three-year contract to support the work of the West Sussex Voluntary, Community, Social and Enterprise Alliance, a collaboration of organisations that were set up to deliver sustainable, effective and efficient infrastructure support. The funding includes monitoring of projects and work across the Alliance.

Sompting Big Local. SBL was awarded a grant from the Big Local National Lottery grants programme over a 10-year period. Community Works undertook acting as the Locally Trusted Provider for SBL as SBL are not an incorporated body. Community Works holds funding for SBL and acts as the official governing body on distribution of funding commitments agreed by SBL and the Big Local.

Adur & Worthing Food Transition. This was funding from Adur & Worthing Councils to support a collaborative proposal to include CREW, Worthing Food Foundation and Transition Town Worthing, in developing a grant application to The National Lottery Reaching Communities to establish on-going and new work for the Adur & Worthing Food Partnership.

Sussex VCSE Alliance. The Sussex Voluntary, Community and Social Enterprise (VCSE) Leaders Alliance encourages and enables connectivity and conversations between health and care partners with the VCSE across Sussex. The service is funded by NHS England and was set up to help embed the Sussex VCSE sector in the Sussex Health and Care system to work collaboratively and strategically with health and care partners to create meaningful change in people's lives. To reduce health inequalities and improve population health; through the creation of services and support that are sustainable, fit for purpose, timely and proactive.

Adult Social Care. Funded by West Sussex County Council Adult Social Care. The objective of the funding awarded to Community Works is to support the work of the Adult Social Care strategy; Life you want to lead. It is ringfenced to help with the administration and management of meetings of the VCSE Collaborative Board and representation at Board and In Task and Finish groups.

Weight Management. We received a grant from the NHS to distribute to other VCSE organisations to run services for communities in 2025 relating to weight management programmes.

Sexual Health project. We received a grant from West Sussex County Council to manage a Sexual Health project. A proportion was distributed to other VCSE organisations to deliver aspects of the work across West Sussex.

Purpose of Unrestricted funds

Payroll and Redundancy Provision: Redundancy liabilities, cost of terminating contractual liabilities, professional fees related to closure and unavoidable running costs during the closure period.

Digital Investment : costs associated with upgrading Community Works' IT stock, infrastructure and developing a new website and CRM system.to better respond to the new ways of working required post Covid-19.

15. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £24,148 (2024: £24,021. At the year end £4,317 was due to the provider (2024: £286).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.