

BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP
Trustees Report and Financial Statements
for the year ended 31 March, 2021

Company Registration Number: 04180668 (England and Wales)
Charity Number: 1091127

BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP

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BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH, 2021

Trustees

Mrs E Ekpo
Mr C K Jain
Dr H Lu
Mr C Mehta
Ms F Mohebat
Dr C N Njue
Mr A Ojeniyi
Mr P Chilufya
Mr B Rosser

Principal Office: BMECP Centre
10a Fleet Street
Brighton
East Sussex
BN1 4ZE

Independent Examiners: Fabek Associates & Co Ltd
Certified Chartered Accountants
32 Dewey Road
Dagenham
Essex
RM10 8AR

Bankers: Natwest Bank
Brighton Town Centre Branch
Unit 40
56 Churchill Square
Brighton
BN1 2ES

Company Registration Number: 04180668 (England and Wales)
Charity Number: 1091127

BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH, 2021

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 2020. 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

a. Objectives and aims

As a not-for-profit organisation the BMECP do not have shareholders to answer to, the BMECP operations are not funded by the Social Investment Business and Brighton and Hove City Council. BMECP bought a shell property and borrowed £200,000 from SIB to improve the property. When rooms are booked or offices are hired at the BMECP centre, the monies are reinvested back into the centre to pay for operational cost and the general running of the centre.

Our overall aim is to raise enough revenue to make BMECP sustainable and able to fund its own in-house projects, including training and events and to support BME community.

b. Objectives

- To promote equality of opportunity for Black and Minority Ethnic individuals and their families and to challenge and combat racism and all forms of discrimination.
- To support Black and Minority Ethnic Groups, individuals and families by providing them with information, advice and other assistance.
- To develop and maintain contacts with the statutory, voluntary and private sectors organisations with the aim of encouraging them to implement policies which will promote equality of opportunity and good relations between people of different ethnic origins.
- To deliver any services which are within the scope of the objects of BMECP.
- To promote or carry out research and to disseminate the useful results of such research and to publish or distribute such information.
- To establish, develop and maintain a resource centre catering particularly for, but not solely, the needs of black and ethnic peoples, including refugees and asylum seekers, who are resident in Brighton and Hove City.

ACTIVITIES - Charitable activities

1. BMECP Centre

The Centre has been in operation for more than 21 years and continues to thrive as a popular venue providing a welcoming, accessible, and affordable community space enjoyed by everyone.

We have several tenants renting our office spaces and other spaces/meeting rooms are rented for training and other community activities whilst we continue to encourage the introduction of clients to the centre.

Whilst office rental do generate more steady income for the Centre, the other available spaces being rented for meetings/training has meant that we have more available space for meetings/training for the benefit of everyone.

Our customer segmentation indicates that we have diverse customers that include the following: -

- Faith based organisations (3 Churches)
- Various Charities and Voluntary Sector Organisations
- Student Internship Programme - Brighton & Hove City Council Departments
- Wellbeing Counselling Service - CCG Wellbeing Service - BME Community Groups - Local Businesses
- Brighton Housing Trust
- Southdown Housing

The Centre was used for the following:

- Training/Meetings/interviews
- Religious prayers/Church
- Weddings
- Birthdays
- Religious Celebrations such as Eid
- Annual General Meetings
- Yoga Classes
- Language classes
- Workshops (Singing, dance & theatre)
- Art exhibitions
- Advice/Guidance One Stop Shop
- Interpreting and signposting drop-in sessions
- Chinese Elders Group
- BMECP 50+ Group
- Annual cultural & festival celebrations

Community Members and groups are encouraged to support the Centre so as to ensure that the rooms and offices are used and that the Centre generates enough income to be self-sustaining and this has been more important in recent years. BMECP has also advertised hot desking facility that enables smaller groups, organisations and individuals to use the Centre facilities including the Centre address for their group or business. This also enables them to use the available desks as and when they require a private space on a rota basis. Members are offered a discount on room booking. This is an opportunity for co-working and networking with other like-minded people with regular seminars and workshops, included in the hot desking package.

2. Gift Aid Registration

- As from the 30th of May 2018, BMECP has been recognised by HMRC as charity for tax purposes - Under the Gift Aid scheme BMECP can claim back basic rate income tax that has been paid by the individuals on donations of money made by them.

- This now means that BMECP can make claims for repayment of tax under the Gift Aid Scheme within 4 years of its accounting period in we received the Gift Aid Donation.
- In addition, BMECP is eligible to claim a top-up payment worth 25% of every Pounds , even if we don't have a Gift Aid declaration from the donor when there was a verbal confirmation from the donor.
- Gift Aid donations will give the BMECP another income stream & will improve the cashflow, & in turn BMECP will use the much-needed cash to promote charitable projective, which is the essence of her existence. Patrick Chilufya & Adeola Ojeniyi are the authorised BMECP's authorised officials with HMRC

3. New BMECP Website

Our website acts as the eye of BMECP to the public. Visitors are able to see what our mission, aims and objectives.

- We have been using the website to fundraise including gift aid donations. -We made sure our website has the right content and we have attracted a lot of new visitors (traffic has increased), our supporters and other donors to market our organisation and raise funds for our social and charitable projects.

- Our main aim is to encourage our supporters, as well as the public to visit our website so that they can see what we do and at the same encourage them to donate funds to the charity.

- Our aim is to leverage the platform to connect with people in Brighton & surrounding areas. Using Facebook for Fundraising & Marketing

- Our new Facebook Page is linked to our website.

- We have made sure our Facebook page has the right content, profile page photos and videos. We also utilise all the suites of tools and services offered by Facebook.

- Our Facebook has been clearly categorised us Non-Profit and utilised services such as Fundraisers, events, page insights, donations and so forth.

- We will continue to take advantage of Facebook Tools and services such as Fundraiser & Donate Button to raise cash through Gift Aid & other donations.

- We also want our Facebook Page to attract as many visitors as possible & also to like or follow us.

- We will also try to use tools such as Events to assist us organise supporters to participate in the activities.

- We can utilise tools such as Live for Live Fundraising Streams & also place free advertisement space for charities.

- Furthermore, using the Fundraiser tool, we can use the ability for other people to fundraise on our behalf for our various causes.

4. Measuring Social Impact

- BMECP currently measure or record the number of people visiting the centre and record of bookings or hiring our rooms for training and other purposes for board decisions.

- BMECP wants to move away from just recording traffic into the centre but into Measuring and Demonstrating Social Impact.

- We want to measure the quality of our services such as the experience of our service users

- As a result, we are planning to start capturing data through quality surveys. We will always ask the user of our services to complete the questionnaire or survey forms.

5. Organ Donor Project

We are currently running the blood donor project, which was supposed to run from February 2020 to March 2021. This project was funded by NHS England. The project has been extended to October 2021 due to the COVID 19 Lockdowns. Public benefit in shaping our objectives and planning our activities for the year & the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set. The Trustees believe that the following paragraphs under "Objectives, Aims and Activities/Projects" for the year, relate in detail the benefit that the charity provides to the public.

FINANCIAL REVIEW

Financial position

There was a surplus for the period of £28,199 (2020: surplus £1,393) leaving reserves available of £1,153,542 (2020: £1,043,097) of which £1,014,020 (2020: £1,014,020) has to be used on restricted projects. General reserves now stand at £110,445 (2020: £111,323) which could be favourable or unfavourable, that occurs between the end of the reporting period and the date that the financial statements are authorised for issue. [IAS 10.3]

Reserves policy

- BMECP's Trustees recognise the importance of having income available to be spent at the Trustees' discretion in furtherance of the charity's objects, but which is not yet spent, committed or designated.
- BMECP's Trustees aim to develop and maintain unrestricted reserves equal to the value of 3 months running costs - The use of restricted funds in the development of unrestricted reserves is prohibited

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document Black and Minority Ethnic Community Partnership was incorporated as a company limited by guarantee on 15 March 2001 and received charitable status on 14 March 2002. Its governing document is its Memorandum and Articles of Association dated 15 March 2001 as amended 30 March 2001 and 3 September 2002. The Trustees when complete shall consist of at least 8 and not more than 18 individuals of whom:

- (i) not more than 12 shall be elected by the members of Black and Minority Ethnic Community Partnership in general meeting; and
- (ii) not more than 6 shall be appointed at a duly convened meeting of the trustees by the trustees elected under (i) above. One third (or the number nearest one third) of the Trustees elected under (i) above must retire at each subsequent AGM, those longest in office retiring first. Where a choice must be made between any of equal service, the number of votes which, each received when last elected office shall determine the issue so that those who received less votes shall retire first. A Trustee retiring under

this Article may not stand for re-election before the AGM following the AGM at which he or she retires.

The Trustees must hold at least 3 meetings each year. The quorum for meetings of the Trustees is 4.

CORONAVIRUS (COVID-19); ITS IMPACT ON OUR OPERATIONS.

Apart from having serious implications for people's health, the economy and health services, Coronavirus (COVID-19) had a significant impact on our organisation (BMECP), operation wise, sales and cash flow wise.

As soon as the first lock down was announced in the third week of March 2020, the centre was closed for business, and all the temporary room bookings were cancelled resulting in a huge loss of income for the organisation.

COVID-19 brought both opportunities and challenges. The board of trustees could no longer meet physically but via ZOOM and other online platforms such as MS Teams. Out of four staff members, three were on furlough scheme & only one remained to run the food bank programmes which were funded by Brighton and Hove City Council, The Sussex Partnership Foundation and The National Lottery. The food bank programme started in May 2020 & went on until the end of the financial years (March 2021). In March 2021, we were the only Ethnic Minority Food bank project in Brighton and surrounding areas.

Like many other organisations, BMECP board regarded COVID-19 as a crisis, and this led to crisis response, and follows:

- Revised our Profit and Loss Budget, including the cash flow statements
- Restructured our operations including measures for the workforce such putting three staff members on government furlough scheme
- One staff member who was doing full time hours was put on redundancy, her last day being the 31st of March 2021.
- We reduced staff hours (all staff on payroll) post COVID-19 lockdown
- Embarked on a cost measure to avoid running out cash and into liquidation
- Applied for various revenue grants and we were awarded a small business grant of £25,000 by Brighton and Hove City Council which helped immensely to remain operational as going a concern.
- We applied for a 100% exemption on Council Business Rate Tax and thankfully it was granted.
- We resorted to use more volunteers to run the food bank project instead of paying wages to our staff members. This served thousands of pounds.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing this financial statement, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 2011 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 2011 as amended, the trust decided to change their independent examiner and in its place, Fabek Associates and Co Ltd have been appointed to act as independent examiners with effect from September 1, 2020.

We would like to sincerely appreciate our A.K. & Co Accountancy Services for their support and professionalism displayed while in office as our independent examiners.

Mrs Esther Ekpo
Chair of the Trustees

Date:

BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP (BMECP)

We report on the accounts of the Trust for the year ended 31 March, 2020, which are set out on Pages 12 to 22.

We have examined the financial statements of the Black and Minority Ethnic Community Partnership (the charity) for the year ended 31 March, 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies, the financial reporting framework that has been applied in their preparation, its applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March, 2021 and of its incoming resources and application of resources for the year ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 2011 (the 1993 Act)) and that an independent examination is needed. It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) Which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act as amended.

Have not been met; or

- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our examination of the accounts has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for the independent examination work, or for the opinions we have formed.

Signed this 17 Day of Sep 2021

Fabek Associates and Co Ltd
Certified Chartered Accountants
32 Dewey Road
Dagenham
Essex
RM10 8AR

Fabek Associates & Co Ltd

Chartered Certified Accountants
32 Dewey Road, Dagenham, Essex
RM10 8AR

BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH, 2021

	Notes	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	3	55,290	49,905	105,195	5,227
Charitable activities	4	29,175	-	29,175	75,592
Other trading activities	5	38	-	38	4,064
Investments	6	5	-	5	3
Other	7	2,336	-	2,336	7,896
Total income		86,844	49,905	136,749	92,782
Expenditure on:					
Charitable activities	8	84,304	20,827	105,131	91,388
Other	9	3,419	-	3,419	-
Total expenditure		87,723	20,827	108,550	91,388
Net income for the year		(879)	29,078	28,199	1,394
Net income after transfers		(879)	29,078	28,199	1,394
Net movement in funds		(879)	29,078	28,199	1,394
Reconciliation of funds:-					
Total funds brought forward		111,323	1,014,020	1,125,343	1,123,949
Total funds carried forward		110,444	1,043,098	1,153,542	1,125,343

BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH, 2021

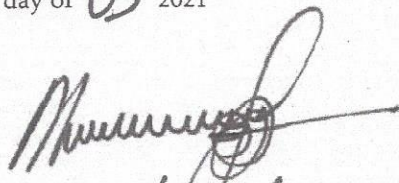
	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	1,201,025	1,213,578
Current assets			
Debtors	11	16,010	7,595
Cash at bank and in hand		47,979	20,361
Total current assets		<u>63,989</u>	<u>27,956</u>
Creditors: amounts falling due within one year	12	<u>(21,494)</u>	<u>(11,695)</u>
Net current assets		42,495	16,261
		<u>1,243,520</u>	<u>1,229,839</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	13	(89,978)	(104,496)
The total net assets of the charity		<u>1,153,542</u>	<u>1,125,343</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Restricted Revenue Funds	14	29,078	-
Restricted Fixed Asset Funds	14	<u>1,014,020</u>	<u>1,014,020</u>
		1,043,098	1,014,020
Unrestricted Funds			
Unrestricted Revenue Funds	14	110,444	111,323
Designated Funds			
Total charity funds		<u>1,153,542</u>	<u>1,125,343</u>

- The members have not required the company to obtain an audit in accordance with section 476 of the Act.

- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.
- The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Approved by the Board of
Trustees on 17 day of 09 2021

Patrick Chilufya
Treasurer



30/09/2021.

BLACK AND ETHNIC MINORITY COMMUNITY PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2021

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the charities SORP (FRS 102) - Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 and the Charities Act 2011).

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Black and Minority Ethnic Community Partnership meet the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going Concern

There are no material uncertainties regarding the charity's ability to continue. Therefore, the accounts are prepared on a going concern basis.

1.3 Income

All income is recognised once the Charity has entitlement to the income. It is probable that the income will be received and the amount of income can be measured reliably. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. 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 classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis

consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of asset's use.

Expenditure on charitable activities incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- not depreciated
Long term leasehold property	- 100 years
Fixtures and Fittings	- 5 years
Office Equipment	- 7 years

1.7 Debtors

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

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipated it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle obligation. Where the effect of the time is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.0 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3.0 Income from Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations & Gifts from Individuals	7,702	-	7,702	5,227
Covid-19 Job Retention Grant	22,588	-	22,588	
Food Bank Projects	-	49,905	49,905	
Brighton and Hove CC	25,000		25,000	
Total	55,290	49,905	105,195	5,227

4.0 Income from Charitable Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Other Income (Room hire services)				
Total Other Income (Room hire services)	29,175	-	29,175	75,592

5.0 Income from Other Non-Charitable Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Catering, Refreshments Income	38	-	38	4,064
Total from other activities	38	-	38	4,064

6. Investment Income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	5	-	5	3
Total investment income	5	-	5	3

7. Other Income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Sundry other income from Services	2,336	-	2,336	7,896
Total other income	2,336	-	2,336	7,896

8. Expenditure on Charitable Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	43,186	-	43,186	33,377
Travel and Subsistence - Charitable Activities	-	-	-	1,032
Marketing and advertising of charitable services	937	-	937	844
Staff Entertainment	-	-	-	183
Training	10	-	10	64
Food bank Project	-	17,270	17,270	-
Other Project	-	1,543	1,543	-
Total direct spending	44,133	18,813	62,946	35,500

Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Volunteer costs				
Volunteers' expenses	650	-	650	183
Premises Expenses				
Light heat and power	5,973	-	5,973	-
Cleaning and waste management	3,474	-	3,474	-
Premises repairs, renewals and maintenance	860	-	860	27,809
Property insurance	-	-	-	1,608
Administrative overheads				
Telephone, fax and internet	1,705	-	1,705	1,812
Postage	-	-	-	862
Stationery and printing	150	-	150	-
Membership subscriptions	-	-	-	503
Hire of equipment (Telephone lease)	1,710	-	1,710	-
Software licences and expenses	525	-	525	26
Liability and contents insurance	2,079	-	2,079	-
Sundry expenses	121	-	121	-
Admin costs spare (1)	892	-	892	-

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	2,499	-	2,499	2,204
Consultancy fees	1,894	-	1,894	1,946
Management fees	-	-	-	300

Financial costs

Bank charges	12	-	12	10
Loan interest	5,952	-	5,952	8,949
Depreciation & Amortisation in total for the	10,539	2,014	12,553	8,676

Support costs before reallocation	39,035	2,014	41,049	54,888
Total support costs	39,035	2,014	41,049	54,888

The basis of allocation of costs between activities is described under accounting policies

Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	1,000	-	1,000	1,000
Trustees' expenses	136	-	136	-
Total Governance costs	1,136	-	1,136	1,000

Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a 44,133	18,813	62,946	35,500
Total support costs	B2d 39,035	2,014	41,049	54,888
Total Governance costs	B2e 1,136	-	1,136	1,000
Total charitable expenditure	B2 84,304	20,827	105,131	91,388

9. Other Non-Trading Expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bad Debts Written out	3,419	-	3,419	-
Non charity expenditure	3,419	-	3,419	-

10. Tangible Fixed Assets

	Long Leasehold & Improv't to Property £	Office Equipment £	Fixtures and Fittings £	Total £	Total £
Cost					
At 1 April 2020	1,237,727	15,924	5,468	1,259,119	1,259,119
At 31 March 2021	1,237,727	15,924	5,468	1,259,119	1,259,119
Depreciation					
At 1 April 2020	25,089	14,999	5,453	45,541	45,541
Charge for the year	12,390	148	15	12,553	12,553
At 31 March 2021	37,479	15,147	5,468	58,094	58,094
Net book value					
At 31 March 2021	1,200,248	777	-	1,201,025	1,201,025
At 31 March 2020	1,212,638	925	15	1,213,578	1,213,578

11. Debtors

	2021 £	2020 £
Trade debtors	16,010	7,595

12. Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	✓ -	(1)
Accruals	✓ -	1,200
Deferred Income - Restricted funds	20,761	8,525
PAYE, NIC VAT and other taxes	247	363
Other creditors	486	1,608
	<u>21,494</u>	<u>11,695</u>

13. Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans and overdrafts	✓ 89,978	✓ 104,496

14. Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	187,005	-	1,014,020	1,201,025	1,201,025
Current Assets	✓ 34,911		29,078	63,989	63,989
Current Liabilities	(21,494)	-	-	(21,494)	(21,494)
Long Term Liabilities	(89,978)	-	-	(89,978)	(89,978)
	<u>110,444</u>	<u>-</u>	<u>1,043,098</u>	<u>1,153,542</u>	<u>1,153,542</u>
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	199,558	-	1,014,020	1,213,578	1,213,578
Current Assets	27,956	-	-	27,956	27,956
Current Liabilities	(11,695)	-	-	(11,695)	(11,695)
Long Term Liabilities	(104,496)	-	-	(104,496)	(104,496)
	<u>111,323</u>	<u>-</u>	<u>1,014,020</u>	<u>1,125,343</u>	<u>1,125,343</u>

15. There is no Related Party transaction to be disclosed.

16. There is no post balance sheet event to be disclosed.