SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales · Charity number 1094905

Details

Other names	NEWHAVEN COMMUNITY DEVELOPMENT ASSOCIATION (N C D A) LIMITED, NCDA
Status	Registered
Legal form	Charitable company
Company number	03387617
Registered	2002-12-03
Register	View on the Charity Commission register

Contact

Address	Denton Island Community Centre Denton Island Newhaven BN9 9BA
Phone	01273517250
Email	enquiries@sussexcommunity.org.uk
Website	www.sussexcommunity.org.uk

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Activities

Objects: The Objects of the Charity are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation (and in particular in East and West Sussex, including Brighton & Hove) by all or any of the following means as may be sought fit and in particular (1) the relief of poverty; (2) the relief of unemployment; (3) the advancement of education, training or retraining, and the provision of work experience particularly among unemployed people and those who by reason of their financial, cultural, social and health poverty are suffering from financial hardship or who are otherwise in charitable need; (4) the provision of financial assistance, technical assistance, or business advice or consultancy in order to provide and promote training and employment opportunities for unemployed people and those who are suffering from financial hardship or who by reason of their financial, cultural, social and health deprivation are otherwise in charitable need through help: (a) in setting up their own businesses, or (b) to existing businesses; (5) the creation of training and employment opportunities by the provision of workspace, buildings, and/or land for use on favourable terms; (6) the maintenance, improvement or provision of public amenities; (7) the preservation of buildings or sites of historic or architectural importance; (8) the provision and development of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities; (9) the protection or conservation of the environment; (10) the provision of public health facilities and childcare; (11) the promotion of public safety and the prevention of crime; and (12) such other means as may from time to time be determined subject to the prior written consent of the Commission

Activities: Employability, Advice & Inclusion, Health & Wellbeing, Care & Support, Community Development

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** EAST SUSSEX
- Brighton And Hove
- East Sussex
- West Sussex

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,863,006	£4,861,042	£2,310,313	63
2024-03-31	£5,052,680	£5,145,235	£2,493,965	71
2023-03-31	£6,087,859	£5,529,473	£2,586,520	63
2022-03-31	£5,063,085	£4,773,620	£2,028,134	77
2021-03-31	£3,950,072	£3,733,567	£1,738,669	72

Trustees

Name	Role	Appointed
JOHN CORNISH	Chair	2012-01-06
Andrew Jonathan Shields		2020-11-07
Daniel James Bamfield Stewart-Roberts		2024-12-04
Donna Martinez-Claras		2026-04-01
Edward Wagstaff		2022-12-07
Helen Macaulay		
Ioni Anne Sullivan		2018-03-17
Manal Ahmed		2026-04-01

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SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1094905

Accounts

Charity Registration No. 1094905

Company Registration No. 03387617 (England and Wales)

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

Sussex Community Development Association

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Wagstaff (Chair) D Stewart Roberts (Treasurer) H Macaulay A Shields I Sullivan J Cornish S Williams
Chief Executive Officer	P Shimmin
Charity number	1094905
Company number	03387617
Principal address and registered office	Denton Island Community Centre Denton Island Newhaven East Sussex BN9 9BA
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC 94 Terminus Road Eastbourne East Sussex BN213ND

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

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SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102) effective 1 January 2019).

1. Structure, governance and management

SCDA is an independent registered charity (1094905), company (03387617) limited by guarantee and a development trust delivering a range of projects to meet the needs of the community across Sussex.

SCDA is a membership organisation of voluntary and community groups– currently we have 70 member groups.

The Board of up to 12 volunteer trustees is elected from individuals nominated by the member groups or co-opted for specific skills to oversee our activities.

The Trustees have delegated the day-to-day management of the charity to the Chief Executive Officer. The work streams each have a Programme Manager who participate with the Finance Director and HR Director in the Senior Management team. Projects also benefit from advisory 'Steering Groups' made up of local partner organisations and users.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

John Cornish (Chair until 27 July 2025 subsequent to year end, continuing as Trustee)
Daniel Stewart Roberts (appointed 4 Dec 2024, Treasurer)
Helen Macaulay (Treasurer until 4 Dec 2024, continuing as Trustee)
Ruari McCourt (resigned 30 May 2024)
Daniel Osborn (resigned 4 Dec 2024)
Andrew Shields
Ioni Sullivan
Edward Wagstaff (appointed Chair 27 July, subsequent to year end, Trustee throughout the year)
Sean Williams
None of the trustees has any beneficial interest in the company.

2. Risk

SCDA's Board of Trustees regularly reviews different aspects of the potential risks to the charity and take steps to minimise the likelihood of risk factors actually occurring and to minimise their effects should any occur.

Risk is managed through a Risk Management Policy, which includes the maintenance of a risk register which identifies and rates SCDA-wide and project specific risks and appropriate mitigation strategies. The risk register is reviewed and updated on a quarterly basis and presented to the Finance Sub Committee and Board.

The charity faces the following types of risk:

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

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The charity faces the following types of risk:

2.2.4 Data protection

SCDA policy and procedures address compliance with data protection requirements, including training for staff and regular staff briefings. All staff have been trained in the requirements of the General Data Protection Regulation (GDPR).

2.3 Human resource management

SCDA employs across a wide skill base and experiences fluctuations in recruiting appropriately experienced and qualified staff and volunteers across that skills range. To mitigate this, SCDA employs a MCIPD qualified HR Director with 28 years' experience, supported by qualified and experienced HR professionals and drawing on the HR expertise within the Board as required. SCDA is a significant employer with a number of part time and sessional staff, as well as significant numbers of volunteers. There is an annual review of policies and procedures contained in the staff handbook and updates are approved by the Board. Line managers exercise a standard process of staff and volunteer supervision and appraisal, which additionally identifies training needs for personal development and for compliance. SCDA compliance and development training is coordinated by the HR Director. The HR & Governance sub committee meets regularly reporting to the full Board, working to the realisation of the SCDA People Plan. All staff are given induction and access to training. Succession planning is in place for all senior posts, particularly with the development of a robust Management team. A rolling programme of review of all job descriptions ensures they accurately reflect job roles, with benchmarking of salaries and systematic job evaluations. All posts are appointed within the SCDA established pay banding system. The risks attached to inability to recruit suitably skilled, qualified and experienced staff for specialist roles are mitigated by these measures.

2.4 Impact

2.4.1 Quality assurance

SCDA obtains appropriate external quality assurance for project areas. SCDA achieved IAG Matrix re-accreditation for all services in March 2025. The nursery and crèche provision are registered with and inspected by Ofsted with a Good judgement in January 2025. Counselling services are registered to BACP standards. The Continuous Quality Improvement staff group coordinates quality assurance including actions to assess the impact of services and achievement of key performance indicators agreed by the Board annually against the new 3-year vision 2025-2028.

2.4.2 Impact assessment

The SCDA Board receives regular reports on the impact of service delivery across all programme areas. SCDA works with a number of academic institutions and evaluation partners on research to assess and validate the impact of services.

2.5 Reputation

2.5.1 Community relations

SCDA works within local communities across the county, across communities of interest and with VCSE partners. Each project area has a system for gathering user feedback and feeding that into project planning and delivery.

2.5.2 Partnership working

SCDA delivers a number of projects in partnership with other charitable, statutory and commercial organisations. Before partnering with any organisation SCDA ensures that the partner shares SCDA's commitment to quality and impact. An annual community impact survey reviews partner and community perceptions.

2.1 Financial sustainability

SCDA receives funding from a variety of different sources. The grants and contracts are for varying periods and amounts and, like any charity, it requires constant work to maintain the required jigsaw of income to pursue SCDA's charitable aims. SCDA works to mitigate the risks of short-term funding through social enterprise, the development of an income-generating asset base, the development of best practice models of service delivery, contracting, continuous cycle of fundraising and by avoidance of overdependence on any single funder. SCDA are aware of the need for contingency planning to ensure resilience in a period of economic constraint, the ending of longer-term funding streams, changes in the funding landscape, performance under payment by results contracts and the impacts of inflation. Having no expectation of statutory core funding has minimised the vulnerability of SCDA to statutory grant funding cuts. The Board, Finance, Audit and Risk Sub Committee, the Senior Management Team and Programme Management all address financial sustainability on a regular basis.

2.2 Compliance

2.2.1 Finance systems

SCDA has a very flat management structure with a small finance team, led by a Finance Director. SCDA works to mitigate risks through the operation of effective finance and reporting systems to the Board; Finance, Audit and Risk Subcommittee, the Senior Management Team and Programme Managers; annual budgets in each project area and the involvement of Programme Managers in budgetary control. The basis of reporting is a rolling full year forecast that is updated on a regular basis with analysis of variances from the annual Board approved budget. Contract outputs, impact and outcomes and the performance of Payment by Results contracts are monitored closely to meet contract requirements.

2.2.2 Health and Safety

SCDA is responsible for the operation of a broad range of projects operating across East Sussex, which require vigilance to meet the needs of paid staff, volunteers and the predominantly vulnerable client group. A comprehensive overarching summary risk assessment across all activities is carried out annually with half yearly reviews. The Health and Safety risks of each project area are reviewed on a quarterly basis, with additional risk assessments for all new activities, premises and workstations. Each project area has a Health and Safety representative, who is trained, conducts risk assessments and attends quarterly Health and Safety meetings. SCDA operates clear lone working policies, particularly important for outreach service delivery. There is a rolling programme of compliance training for all staff and volunteers, which includes First Aid and Safe Lifting & Handling. All project areas work to methods and procedures including dealing with critical incidents with appropriate procedures for each professional area.

2.2.3 Child protection and adult safeguarding

DBS checks are carried out for all staff, volunteers and trustees where the role requires, with enhanced checks for relevant staff and any volunteers undertaking regulated activities. All checks are kept on file. DBS checks are renewed every 3 years. All staff and volunteers are trained in safeguarding, child protection and working with vulnerable adults and in SCDA policies and procedures. Policies and procedures are regularly reviewed to ensure statutory compliance and best practice including Serious Incident reporting. The nominated trained and experienced safeguarding lead from the management team convenes regular meetings to review practice with relevant service area leads. They liaise with the Board nominated safeguarding lead.

2.6 Governance

2.6.1 Board

SCDA's Board has identified the skills required for Board effectiveness and has been pro-actively recruiting new Board membership to meet relevant skills. Clear recruitment procedures for new Board members, a comprehensive induction process, identification of skills gaps and the assessment and implementation of training for Board members have developed the Board skill base. Board members agree to a Code of Conduct to address potential conflicts of interest and loyalties and maintain annual declarations of interest and declarations of interest at each Board meeting. Issues of governance are addressed through the HR and Governance Subcommittee and an annual review of Board effectiveness and audit of skills within the Charity Governance Code.

Board meetings are held at least four times a year with reports generated through 3 Subcommittees meeting additionally: Finance, Audit and Risk; HR and Governance; Impact and Project Development. The Chair and Chief Executive attend all 3 Subcommittees to ensure integration.

2.6.2 Strategy

The overall direction of SCDA's activities is set and managed through a 3-year strategic planning cycle. We are in the final year of strategy cycle for 2022-2025. The Board reviews progress in delivering the Vision through quarterly KPI reports and annual review.

2.7 Business continuity

2.7.1 Premises

SCDA operates from over 10 sites and delivers services in a range of outreach locations across East Sussex. SCDA mitigates risk through the operation of a business continuity policy.

2.7.2 IT

SCDA has robust policies to maximise data security and minimise the risk of unauthorised access to or loss of data stored electronically. All data is stored centrally in encrypted form on duplicated servers and is backed up daily. Management of the charity's IT systems is outsourced to a reputable managed IT support provider.

3. Objectives and activities

The Charity's objects are to promote for the public benefit regeneration in an area of social and economic deprivation particularly in Sussex, by

a) the relief of poverty;
b) the relief of unemployment;
c) the advancement of education, training or retraining, and the provision of work experience and the provision of work experience particularly among unemployed people and those who by reason of their financial, cultural social and health poverty are suffering from financial hardship or who are otherwise in charitable need;
d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide or promote training and employment opportunities for unemployed people and those suffering from financial hardship;
e) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
f) the maintenance, improvement or provision of public amenities;
g) the preservation of buildings or sites of historic or architectural importance;
h) the provision and development of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
i) the protection or conservation of the environment;
j) the provision of public health facilities and childcare; and
k) the promotion of public safety and the prevention of crime.

4. SCDA's aims in 2024/25

2024/25 was the final year of the 3-year Vision & Strategy 2022-2025.

Making a difference in our community by improving economic stability and opportunity, health and wellbeing and addressing loneliness and social isolation and social cohesion. SCDA services are underpinned by agreed values:

- **Driven by need** - User and local community involvement to identify gaps in services; development of projects to meet community needs and meeting the needs of the most vulnerable in the community;
- **Person centred** - holistically meeting needs with integrated services;
- **Inclusive** – working to ensure our services, opportunities and community spaces are accessible and welcoming to all and allow everyone to participate and contribute
- **Quality** – continuous quality improvement; evidencing individual and community impact; continuing innovation; and development of effective delivery models;
- **Building stronger, healthier and more inclusive communities** - developing community assets including volunteers; developing individual and community learning and skills to meet current and future needs and support current and future change with resilience; and sustainable community-based initiatives including social enterprise;
- **Working in partnership** - support effective partnerships between the voluntary, statutory and private sectors to address identified community needs.

SCDA works through 12 key services delivering: Thriving People, Thriving Communities and Shared Prosperity.

5. Achievements and performance

Thriving People:

Healthy Lifestyles

SCDA coordinates the delivery of asset-based community development to address health inequalities across East Sussex.

Developing activities to address the wider determinants of health and wellbeing: including supporting access to green and blue open spaces by all and encouraging community gardens. Research with academic partners into the health and wellbeing impacts of access to open spaces.

Wellbeing

Building access to counselling through Sussex community Counselling. Supporting people affected by suicide. Supporting the mental wellbeing of young people.

Loneliness and Social Isolation

Supporting individual and community wellbeing by promoting community connections. Delivering befriending activities and promoting volunteering and community messengers.

Young people

Work with Young People aged 8 to 18, delivering information and advice through Drop In and a range of youth activities across the Havens and Lewes. Facilitating an active Young people's voice through the young People's Forum.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Thriving Communities:

Family Inclusion

Enabling parents and carers to access high quality family learning and wider support activities with children. Actively engaging with parents through a vibrant Families Forum.

Community Inclusion

Building community engagement and links, supporting access to services by local people from diverse ethnic backgrounds and supporting people who are victims of crime.

Community Hubs

Promoting community action and assets through local projects and volunteering and developing community hubs as community resources.

Environment and Climate Change

Strengthening community resilience to climate change and animating activities to instigate changes including active travel and community gardens.

Shared Prosperity:

Food Security

Coordinating the emergency food response across the Havens and supporting the development of the Lewes District Food Partnership.

Employability

Delivering high quality information, advice and guidance to local people facing multiple barriers to employment. We support local businesses to recruit locally. We maintain best practice to the IAG/Matrix quality standard. Outreach work across Lewes District, Wealden, Eastbourne, Hastings and Rother demonstrating the effectiveness of delivery to meet the needs of people vulnerable in the labour market and access to work, learning and volunteering opportunities. Employment Navigators are supporting people to address the positive contribution of being in work to individual health and well-being.

Community Advice

Services to ensure local and timely access to quality assured, free, confidential, impartial information and specialist advice across East Sussex, particularly addressing access to welfare benefits and debt specialist advice, the impacts of inflation and the cost of living and supporting access to advice through Advice Navigators. Supporting access to advice to address the wider determinants of health and wellbeing.

Social Enterprise

Identifying and realising opportunities to develop social enterprise to meet community needs.

In setting our objectives and planning our activities, SCDA trustees have given careful consideration to the Charity Commission general guidance on public benefit.

Further details of all SCDA projects and services are contained within the SCDA Annual Report 2024/2025.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

6. Financial Review 2024/25

As always, SCDA's trustees, on behalf of the people who access SCDA services, are most grateful to the funders and contract clients who have supported SCDA's work during this last and previous years.

Income

Total income for the year was £4,863,006, a decrease of £4% on the previous year.

Unrestricted income from Charitable activities increased by 5% to £2,443,958, while Restricted income decreased by 13% to £2,245,917.

Donation income, the majority of which is unrestricted, increased by 9%. However, at £142k, donation income still represents only 3% of the total income.

Expenditure

Total Expenditure decreased by 6% to £4,861,042 representing 100% of total income (2023/24: 102%).

Reserves

Restricted funds can only be spent in accordance with mutual agreements with funders. However, trustees can use the Charity's 'free reserves' as they see fit, as long as this is in furtherance of the charity's objects as registered with the Charity Commission. As a charity whose operations are focused on the more deprived parts of East Sussex, SCDA has little call on individual donations of cash, although a significant amount of support is given in the form of people's generous contribution as volunteers. As a result, the Trustees especially value the potential of free reserves to initiate or give on-going support to SCDA services in response to need, even when available funding is insufficient.

At 31 March 2025, SCDA's total reserves were £2,310,313, a decrease of 7% on the previous year end. This total includes unrestricted reserves of £1,407,779, which is a 21% increase on the prior year.

SCDA's free reserves are calculated as follows:

	2025	2024
Total unrestricted funds	£1,407,779	£1,161,945
Of which: Unrestricted operational fixed assets	(£607,495)	(£529,462)
Free reserves	£800,284	£632,483

The Trustees have recently reviewed the Reserves Policy and have set a target of £650k which reflects the income risk inherent in the next 2 years funding and expenditure risks such as redundancy, allowing for 'bridging' gaps between contracts and grants and investment in fundraising. This target represents just over 3 months unrestricted expenditure cover.

The charity is operating at 123% of the target as at 31 March 2025 and monitors progress against the target on a quarterly basis.

Revaluation of the Youth Centre

In line with our policy to revalue our properties every five years, we commissioned an independent valuation of our Youth Centre, which opened in 2021 and was originally included in our accounts at cost. The centre was purpose-built to a high specification using Lottery funding, with an architectural design which was award-winning, to create a welcoming, inspiring space for young people in the area.

The recent valuation, which is based on the building's potential commercial rental value, came in lower than the original cost. This reflects the building's location and limited commercial use, rather than its condition or importance to our work. This accounting adjustment does not reflect a drop in the impact of the centre to the community—it continues to be a key part of our mission and is delivering significant benefit to local young people.

7. Strategic Direction 2025-2028

The overall direction of SCDA's activities is guided by a 3-year strategic planning cycle. The year 2024/25 marked the final year of the current strategy 2022-2025.

A review of SCDA's areas of focus and KPIs for 2024/25 confirmed the organisation's responsiveness to community needs and its effective delivery against funding agreements and established performance indicators. Further details of delivery targets, achievements, and impact can be found in our Annual Report 2024/25.

During 2024/25, SCDA worked to develop a new Vision 2025–2028. This strategic framework aims to make a positive contribution to the quality of life of local people, strengthen community assets, and sustain and develop services that build healthy, resilient, and sustainable communities.

The new strategy will be delivered through three key themes:

- Health & Wellbeing
- Vibrant Communities
- Money, Housing & Jobs

The Board aims to develop the distinctive contribution of SCDA by developing emphasis on community needs; building integrated working internally to address multiple issues; community links and user involvement; ensuring services are inclusive; the quality of provision; effective partnership working externally.

The Board also assesses the impact and the difference SCDA services are making through the co-production of impact measures, individual action plans, community impact, independent evaluations and economic evaluation.

SCDA is a development trust, a community-led and community-owned organisation, which works as a 'community anchor' – delivering services and facilities, finding solutions to local problems and helping other organisations and initiatives succeed. SCDA is independent but works with the public sector, private businesses and other community groups. SCDA aims to use self-help, trading for social purpose and development of individual and community assets to bring long-term social, economic and environmental benefits to the community.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

8. Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

9. Auditors

A resolution will be put to the Annual General meeting to appoint auditors for the year ending 31st March 2026.

Signed on behalf of the Board of Trustees by:

.....

Edward Wagstaff
Trustee (Chair)
8th November 2025

.....

Daniel Stewart Roberts
Trustee (Treasurer)
8th November 2025

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and the Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles of the Charities' SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

We have audited the financial statements of Sussex Community Development Association Ltd ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the trustees' report, which includes the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit,

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the directors' included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the and Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the charity's operations, the control environment and financial performance.

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group

Statutory Auditor
Office: Steyning, West Sussex

Dated: 20 November 2025

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income					
Donations and legacies	4	**136,239**	**5,902**	**142,141**	130,716
Income from investments		**30,990**	-	**30,990**	17,998
		167,229	**5,902**	**173,131**	148,714
Income from charitable activities					
Development of East Sussex	5	**2,443,958**	**2,245,917**	**4,689,875**	4,903,966
Total income		**2,611,187**	**2,251,819**	**4,863,006**	5,052,680
Expenditure	6				
Expenditure on charitable activities					
Development of East Sussex		**2,444,029**	**2,417,013**	**4,861,042**	5,145,235
Total expenditure		**2,444,029**	**2,417,013**	**4,861,042**	5,145,235
Net income/(expenditure) before transfers		**167,158**	**(165,194)**	**1,964**	(92,555)
Gains/(losses) on revaluation of fixed assets	10	**78,676**	**(264,292)**	**(185,616)**	**(92,555)**
Net income/(expenditure) and net movement in funds for the year		**245,834**	**(429,486)**	**(183,652)**	(92,555)
Reconciliation of funds					
Fund balances brought forward at 1 April 2024		1,161,945	1,332,020	2,493,965	2,586,520
Fund balances carried forward at 31 March 2025	15	**1,407,779**	**902,534**	**2,310,313**	2,493,965

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

All activities of the charity are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		**1,042,680**		1,251,684
Current assets					
Debtors	11	**212,794**		225,112	
Short term deposits, cash at bank and in hand		**1,448,395**		1,471,980	
		1,661,189		1,697,092	
Creditors: amounts falling due within one year	12	**(393,556)**		(454,811)	
Net current assets			**1,267,633**		1,242,281
Total assets less current liabilities			**2,310,313**		2,493,965
The funds of the charity:					
Restricted funds	14		**902,534**		1,332,020
Other charitable funds					
Unrestricted income funds	15		**1,407,779**		1,161,945
Total charity funds			**2,310,313**		2,493,965

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies House 2006 and are for circulation to members of the Company.

The notes on pages 18 to 29 form part of these accounts.

The financial statements were approved by the Board on 8th November 2025 and signed on its behalf by

Edward Wagstaff
Trustee (Chair)

Daniel Stewart Roberts
Trustee (Treasurer)

Company Registration No. 03387617

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities:					
Net income/(expenditure) for the year		**(183,652)**		(92,555)	
Adjustments for:					
Depreciation charges	**6**	**23,388**		23,300	
Revaluation of fixed assets	**6**	**185,616**		3,094	
Dividends, interest and rents from investments		**(30,990)**		(17,998)	
(Increase)/decrease in debtors	**11**	**12,318**		(40,501)	
Increase/(decrease) in creditors	**12**	**(61,255)**		(268,390)	
Net cash provided by/(used in) operating activities			**(54,575)**		(393,050)
Cash flows from investing activities:					
Dividends, interest and rents from investments		**30,990**		17,998	
Sale of tangible assets	**10**	**-**		45,000	
Net cash provided by/(used in) investing activities			**30,990**		62,998
Change in cash and cash equivalents in year			**(23,585)**		(330,052)
Cash and cash equivalents at the beginning of the year			**1,471,980**		1,802,032
Cash and cash equivalents at the end of the year			**1,448,395**		1,471,980
Cash and cash equivalents above are represented by:					
Cash at bank and in hand			**1,448,395**		1,471,980

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is a charitable company, limited by guarantee, registered in England and Wales. The registered office, company number and charity number are detailed on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex Community Development Association Ltd ("SCDA") meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

The financial statements are prepared in Pounds Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Funds received that do not meet these criteria are recorded as deferred income at the year end.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income, including investment income, rental income, café income and nursery fee income is recorded on an accruals basis.

2.3 Expenditure

Expenditure is included on an accruals basis with the irrecoverable element of Value Added Tax included within the item of expense to which it relates. Costs relating specifically to a particular activity are allocated directly, others are apportioned on a basis deemed appropriate by the Trustees upon consideration of the use of the resource.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land and leasehold property are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	125 years straight line over the term of the lease
Solar panels	20 years straight line
Youth shelters, Newhaven	25 years straight line
Green gym, Hailsham	5 years straight line
Denton Island Youth Centre	75 years from 2022
Fixtures, fittings & equipment	Between 20% and 100% straight line

Long leasehold property is held at fair value, which is based on formal independent valuations. Details of the most recent valuation can be found in the notes to these accounts. The directors review the valuation for impairment annually.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments. The trustees seek to use short- and medium-term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Creditors and provisions

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.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

2.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2.10 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2.11 Government Grants

Government grants are recognised at the fair value of the asset receive d or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2.12 Employee benefits

Termination benefits are recognised as an expense when the charity is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the charity has made an offer of voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

2.13 Legal status

Sussex Community Development Association Ltd is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is Ltd to £1 per member of the charity.

2.14 Accumulated funds

Restricted Funds - these are funds donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Unrestricted funds - these are funds, which are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 that are 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, where the revision affects only that period, or in the period of the revision and future periods, where the revision affects both current and future periods.

Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Long leasehold valuation

The valuation of long leasehold property (Community Centre & Youth Centre) is based on a valuation report prepared by Eightfold Property in accordance with the Practice Statements of the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Standards. On the basis of a professional valuation carried out in August 25, both buildings have been revalued as the valuation is materially different to the value in the balance sheet.

Key sources of estimation uncertainty

The Trustees are of the opinion that there are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	34,320	5,902	**40,222**	43,271
Charity shop income	101,919	-	**101,919**	87,445
	136,239	5,902	**142,141**	130,716

SCDA benefits greatly from the involvement and enthusiastic support of its many volunteers, details of whom are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants receivable	-	2,245,917	**2,245,917**	2,572,988
Contracted services	1,971,257	-	**1,971,257**	1,947,893
Nursery income	424,269	-	**424,269**	340,721
Room hire	48,432	-	**48,432**	42,364
	2,443,958	2,245,917	**4,689,875**	4,903,966

Included within grants receivable are the following:

Age Concern	**-**	12,000
Aspire Sussex	**-**	2,890
Bicycle Ballet	**750**	-
Big Lottery Fund – Climate Action Fund	**5,250**	-
Big Lottery Fund – Cost of Living	**-**	70,219
Big Lottery Fund – Get Socially Active Project	**-**	5,357
Big Lottery Fund – Let's Get Working 2.7	**-**	86,630
Big Lottery Fund – Strength in Numbers	**-**	4,055
Brighton Housing Trust	**-**	130,000
Brighton & Hove Food Partnership	**-**	400
BUPA Foundation	**1,800**	-
Care for the Carers	**20,888**	-
Chalk Cliff Trust	**4,000**	-
Charis Grants	**3,168**	-
Children in Need	**-**	11,653
Development Trusts Association	**150**	3,200
East Sussex County Council	**1,703,171**	1,792,560
Eastbourne Borough Council – Find Your Future	**58,913**	51,783
Electrical Safety First	**5,000**	-
Balance carried forward	**1,803,090**	2,170,747

5 Income from charitable activities (continued)

Balance brought forward	**1,803,090**	2,170,747
Ernest Kleinwort Charitable Trust	**10,000**	13,000
Fitzjohns Foodbank	**89,257**	34,215
Food Farming and Countryside Commission	**1,000**	-
Friends of Newhaven Foodbank	**10,670**	-
Garfield Weston Foundation	**20,000**	-
Hastings ARC	**6,540**	-
Hastings Voluntary Action	**1,000**	-
Hubbub	**5,000**	7,000
Lewes District Council – Community Navigator	**-**	10,000
Lewes District Council – Community Safety Partnership	**-**	6,914
Lewes District Council – Cost of Living Crisis	**4,000**	4,000
Lewes District Council – Find Your Future	**58,568**	52,128
Lewes District Council – Newhaven Towns Funding	**-**	30,187
Lewes District Council – TOLD	**1,500**	-
Lewes District Council – Food Bank	**-**	-
Morrisons Foundation	**8,000**	-
Motability Foundation	**75,882**	-
N+P in East Sussex	**1,720**	-
National Foundation for Youth Music	**465**	8,838
National Heritage Lottery Fund	**-**	18,225
Newhaven, Peacehaven & Seaford Lions Club	**1,000**	-
Newhaven Town Council – Foodbank	**-**	6,960
Newhaven Town Council – Youth funding	**-**	5,000
Newhaven Town Council – Fish Festival	**-**	3,300
Newhaven Young People's Forum	**9,841**	-
Peacehaven Town Council – Foodbank	**-**	750
Porchlight – Aspirations Project	**-**	(7,644)
South Downs National Park Authority	**75,277**	60,488
Southdown Housing	**2,550**	-
Southover Manor Trust	**-**	1,620
Sussex Community Foundation	**-**	2,000
Sussex Police – Rural Domestic Violence & Abuse and Bexhill Human Library	**26,800**	23,300
Sustainable Food Places – Soil Association	**2,000**	13,000
Tesco	**1,125**	
The House Project	**2,000**	
The Lawson Trust	**7,500**	
The Steel Charitable Trust	**-**	13,000
The Trees Community Association	**16,412**	95,960
University of Brighton	**3,375**	-
Veolia UK Limited	**1,000**	-
Other grants	**345**	-
	2,245,917	2,572,988

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2025	Total 2024
	£	£	£	£	£
Charitable activities					
Development of East Sussex					
Activities undertaken directly	1,994,924	20,206	2,407,557	**4,422,687**	4,794,391
Support and governance costs	391,531	-	46,824	**438,355**	350,844
Total Resources Expended	**2,386,455**	**20,206**	**2,454,381**	**4,861,042**	5,145,235

Governance costs include amounts paid to the charity's auditors of £13,000 (2024: £12,600) for audit fees and £nil (2024: £nil) for non-audit fees.

7 Analysis of support and governance costs

	Total 2025	Total 2024
	£	£
Staff costs	**391,531**	314,520
Other administration	**22,011**	22,840
Legal and professional fees	**11,813**	884
Audit and accountancy	**13,000**	12,600
	438,355	350,844

8 Fund movements: Statement of Financial Activities – Year to 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
Income				
Donations and legacies	4	121,876	8,840	130,716
Income from investments		17,998	-	17,998
		139,874	8,840	148,714
Incoming resources from charitable activities:				
Development of East Sussex	5	2,330,978	2,572,988	4,903,966
Total income		2,470,852	2,581,828	5,052,680
Expenditure				
Charitable activities:				
Development of East Sussex	6	2,320,216	2,825,019	5,145,235
Total expenditure		2,320,216	2,825,019	5,145,235
Net income/(expenditure) and movement in funds		150,636	(243,191)	(92,555)
Fund balances brought forward at 1 April 2023		1,011,309	1,575,211	2,586,520
Fund balances carried forward at 31 March 2024		**1,161,945**	**1,332,020**	**2,493,965**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Analysis of employee numbers and costs, trustee remuneration and expenses, and the cost of key management personnel

The charity's trustees were not paid nor did they receive any other benefits from employment with SCDA (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). Except as disclosed in note 17 Related Parties, no trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity comprise the Chief Executive Officer, Finance Director and HR Director. The total employee benefits of the key management personnel of the charity were £193,726 (2024: £171,158).

Number of employees
The average monthly number of employees as full time equivalents during the year was:

	2025 Number £	2024 Number £
Project workers	**56**	64
Administration and support	**7**	7
	63	71

The full-time equivalent staff numbers are reported above. The total number of full and part-time staff employed at 31 March 2025 was 73 (2024: 94).

Employment costs

	2025 £	2024 £
Wages and salaries	**1,759,002**	1,621,904
Social security costs	**460,757**	415,167
Other pension costs	**166,696**	149,916
	2,386,455	2,186,987

Employment costs include redundancy costs totalling £26,784 (2024: £4,932).

There is a provision of £6,500 for unpaid pension contributions for staff on maternity leave where the employer has an obligation to compensate the employees for loss of employee contributions due to the difference between contractual salary and maternity pay.

Number of employees whose emoluments for the year exceeded £60,000:

	2025	2024
£70,000 - £79,999	**1**	1

Contributions totalling £2,363 (2024: £2,250) were made during the year to a pension scheme on behalf of the above employees.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Land and buildings	Youth shelters & Green Gym	Computer Equipment, Trishaw & Boilers	Solar panels	Total
	£	£	£	£	£
Cost					
At 1 April 2024	1,308,198	24,649	26,642	97,305	**1,456,794**
Disposals	-	(24,649)	-	-	**(24,649)**
At 31 March 2025	**1,308,198**	**-**	**26,642**	**97,305**	**1,432,145**
Depreciation					
At 1 April 2024	88,424	20,927	22,784	72,975	205,110
Disposal/write off	-	(21,467)	-	-	(21,467)
Charge for the year	14,158	540	643	4,865	20,206
At 31 March 2025	102,582	-	23,427	77,840	203,849
Revaluation					
Youth Centre	(292,896)	-	-	-	(292,896)
Denton Island Community Centre	107,280	-	-	-	107,280
Net book value					
At 31 March 2025	**1,020,000**	**-**	**3,215**	**19,465**	**1,042,680**
At 31 March 2024	1,219,774	3,722	3,858	24,330	1,251,684

The Youth Shelters & Green Gym were disposed of in the year as it was identified that a prior period error had occurred in these remaining on the balance sheet through administrative oversight. The resulting loss on disposal of £3,182 is included in Other Costs.

The recent valuation carried out in Aug 25 by Eightfold Property has resulted in:

- An increase in value of the Community & Family Centre of £107,280 which has been credited to restricted and unrestricted reserves in the proportion to the way the asset's depreciation is financed.
- A decrease in value of the Youth Centre of £292,896 which has been debited to the Youth Centre restricted fund.

The net book value of land and buildings comprises:

	2025	2024
	£	£
Long leaseholds (over 50 years)	**820,000**	719,640
Youth Building (brought into use in April 2020)	**200,000**	500,134
	1,020,000	1,219,774

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets (continued)

Comparable historical cost for the land and buildings included at valuation:

	2025	2024
	£	£
Cost	**972,139**	972,139
Accumulated depreciation	**163,319**	155,542
At 31 March 2025	**808,819**	816,597

All other tangible fixed assets are stated at historical cost.

11 Debtors

	Total 2025	Total 2024
	£	£
Trade debtors	**197,690**	214,894
Prepayments and accrued income	**15,104**	10,218
	212,794	225,112

12 Creditors: amounts falling due within one year

	Total 2025	Total 2024
	£	£
Trade creditors	**189,171**	195,670
Taxes and social security costs	**114,467**	145,761
Other creditors	**31,348**	34,766
Accruals	**21,070**	16,189
Deferred income	**37,500**	62,425
	393,556	454,811

Deferred income outstanding at the balance sheet date comprises of various income streams where the income recognition criteria outlined in the Statement of Recommended Practice (FRS 102) has not been met.

13 Pension and other post-retirement benefit commitments

The charity makes payments on behalf of the majority of its staff to individual defined contribution pension schemes. Amounts payable by the employer in the year were £64,240 (2024: £54,893) and £20,109 (2024: £22,947) was outstanding at the year end.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 April 2024	Incoming Resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Youth Shelters	3,723	-	3,723	-	-
Children and Family Centre Capital	196,950	-	6,920	28,604	218,634
Advice & Inclusion	129,202	798,487	751,972	-	175,717
Food Security	50,970	270,977	271,330	-	50,617
Solar Panels	24,330	-	4,865	-	19,465
Employability	285,950	671,506	824,420	-	133,036
Wellbeing	-	26,920	26,920	-	-
Youth projects	130,561	127,806	216,663	-	41,704
SCDA projects Youth Building	497,219	-	7,238	(292,896)	197,085
DICC Community Gardens	1,113	16,499	8,959	-	8,653
Community Hubs	1,899	16,412	18,311	-	-
Environment & Climate Change	1,380	152,255	131,691	-	21,944
Children & Families	8,723	22,073	30,796	-	-
Healthy Lifestyles	-	144,859	110,257	-	34,602
Social Enterprise	-	1,325	248	-	1,077
SCDA other	-	2,700	2,700	-	-
	1,332,020	**2,251,819**	**2,417,013**	**(264,292)**	**902,534**

A portion of the remaining value of SCDA's 125 year lease on its Children and Family Centre (Denton Island Community Centre) is reported as a restricted fund. The Trustees recognise that their discretion over the use of this fund is restricted to the purpose agreed with each funder. In certain circumstances, where either the lease is sold or the use of the building is changed, or in some cases both of these, the funder's permission is required if the Charity is to retain the funds. In some cases, the restriction is time limited. The Trustees are committed to running the Children and Family Centre for the benefit of Newhaven residents in the long term and therefore consider the possibility of either selling the lease or significantly changing its use to be remote.

During the year, the revaluation of certain fixed assets has impacted the restricted fund balances. As outlined in Note 10, a revaluation gain of £107,280 relating to the Community & Family Centre has been apportioned between restricted and unrestricted reserves, in line with how depreciation is funded. Conversely, a revaluation loss of £292,896 for the Youth Centre has been fully charged to the Youth Centre restricted fund. These movements are reflected in the restricted funds schedule above.

Other restricted funds are as described in the Trustees' Report.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2025
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	607,495	435,185	1,042,680
Current assets	1,193,840	467,349	1,1661,189
Creditors: amounts falling due within one year	(393,556)	-	(393,556)
	1,407,779	902,534	2,310,313

	Unrestricted funds	Restricted funds	Total 2024
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	529,462	722,222	1,251,684
Current assets	1,087,294	609,798	1,697,092
Creditors: amounts falling due within one year	(454,811)	-	(454,811)
	1,161,945	1,332,020	2,493,965

16 Commitments under operating leases

At 31 March 2025 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2025	**2024**	**2025**	2024
	£	**£**	**£**	£
Due within one year	**73,513**	50,568	**5,878**	8,520
Due between two and five years	**63,570**	14,000	**659**	7,248
	137,083	64,568	**6,537**	15,768

In addition to the above the company is committed to the payment of ground rent at a rate of £4,000 per annum in respect of a 125 year lease on the Denton Island Community Centre which commenced on 16 November 2003.

Lease payments recognised as an expense in the year amounted to £94,850 (2024: £77,988).

17 Related parties

The following transactions with related parties had the potential to inhibit SCDA from pursuing its aims independently. SCDA is a community organisation making such relationships common and the Trustees are satisfied that SCDA's separate interests have been fully served in relation to these transactions.

SCDA contracted with Brighton Electrical Services of which Simon Upton is the owner, for maintenance work at a total cost of £700 (2024: £1,287). Mr Upton is married to Amber Upton the HR Director.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1094905

Accounts

Charity Registration No. 1094905

Company Registration No. 03387617 (England and Wales)

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

Sussex Community Development Association

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Cornish (Chair) H Macaulay (Treasurer) D Osborn A Shields I Sullivan E Wagstaff S Williams
Chief Executive Officer	P Shimmin
Charity number	1094905
Company number	03387617
Principal address and registered office	Denton Island Community Centre Denton Island Newhaven East Sussex BN9 9BA
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC 94 Terminus Road Eastbourne East Sussex BN213ND

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

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SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and accounts for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102) effective 1 January 2019).

1. Structure, governance and management

SCDA is an independent registered charity (1094905), company (03387617) limited by guarantee and a development trust delivering a range of projects to meet the needs of the community across Sussex.

SCDA is a membership organisation of voluntary and community groups– currently we have 70 member groups.

The Board of up to 12 volunteer trustees is elected from individuals nominated by the member groups or co-opted for specific skills to oversee our activities.

The Trustees have delegated the day-to-day management of the charity to the Chief Executive Officer. The work streams each have a Programme Manager who participate with the Finance Director and HR Director in the Senior Management team. Projects also benefit from advisory 'Steering Groups' made up of local partner organisations and users.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

John Cornish (Chair)
W Green (resigned 23 July 2023)
A Langford-Hebbelinck (resigned on 6 December 2023)
Helen Macaulay (Treasurer)
Ruari McCourt (resigned, subsequent to the year end, on 30 May 2024)
Sarah Monk (resigned 2 August 2023)
Daniel Osborn
Andrew Shields
Ioni Sullivan
Edward Wagstaff
Sean Williams
None of the trustees has any beneficial interest in the company.

2. Risk

SCDA's Board of Trustees regularly reviews different aspects of the potential risks to the charity and take steps to minimise the likelihood of risk factors actually occurring and to minimise their effects should any occur.

Risk is managed through a Risk Management Policy, which includes the maintenance of a risk register which identifies and rates SCDA-wide and project specific risks and appropriate mitigation strategies. The risk register is reviewed and updated on a quarterly basis and presented to the Finance Sub Committee and Board.

The charity faces the following types of risk:

2.1 Financial sustainability

SCDA receives funding from a variety of different sources. The grants and contracts are for varying periods and amounts and, like any charity, it requires constant work to maintain the required jigsaw of income to pursue SCDA's charitable aims. SCDA works to mitigate the risks of short-term funding through social enterprise, the development of an income-generating asset base, the development of best practice models of service delivery, contracting, continuous cycle of fundraising and by avoidance of overdependence on any single funder. SCDA are aware of the need for contingency planning to ensure resilience in a period of economic constraint, the ending of longer-term funding streams, changes in the funding landscape, performance under payment by results contracts and the impacts of inflation. Having no expectation of statutory core funding has minimised the vulnerability of SCDA to statutory grant funding cuts. The Board, Finance, Audit and Risk Sub Committee, the Senior Management Team and Programme Management all address financial sustainability on a regular basis.

2.2 Compliance

2.2.1 Finance systems

SCDA has a very flat management structure with a small finance team, led by a Finance Director. SCDA works to mitigate risks through the operation of effective finance and reporting systems to the Board; Finance, Audit and Risk Subcommittee, the Senior Management Team and Programme Managers; annual budgets in each project area and the involvement of Programme Managers in budgetary control. The basis of reporting is a rolling full year forecast that is updated on a regular basis with analysis of variances from the annual Board approved budget. Contract outputs, impact and outcomes and the performance of Payment by Results contracts are monitored closely to meet contract requirements.

2.2.2 Health and Safety

SCDA is responsible for the operation of a broad range of projects operating across East Sussex, which require vigilance to meet the needs of paid staff, volunteers and the predominantly vulnerable client group. A comprehensive overarching summary risk assessment across all activities is carried out annually with half yearly reviews. The Health and Safety risks of each project area are reviewed on a quarterly basis, with additional risk assessments for all new activities, premises and workstations. Each project area has a Health and Safety representative, who is trained, conducts risk assessments and attends quarterly Health and Safety meetings. SCDA operates clear lone working policies, particularly important for outreach service delivery. There is a rolling programme of compliance training for all staff and volunteers, which includes First Aid and Safe Lifting & Handling. All project areas work to methods and procedures including dealing with critical incidents with appropriate procedures for each professional area. Health and Safety policy and procedures continue to be reviewed to meet amendments to central Government guidance related to the pandemic.

2.2.3 Child protection and adult safeguarding

DBS checks are carried out for all staff, volunteers and trustees where the role requires, with enhanced checks for relevant staff and any volunteers undertaking regulated activities. All checks are kept on file. DBS checks are renewed every 3 years. All staff and volunteers are trained in safeguarding, child protection and working with vulnerable adults and in SCDA policies and procedures. Policies and procedures are regularly reviewed to ensure statutory compliance and best practice including Serious Incident reporting. The nominated trained and experienced safeguarding lead from the management team convenes regular meetings to review practice with relevant service area leads. They liaise with the Board nominated safeguarding lead.

2.2.4 Data protection

SCDA policy and procedures address compliance with data protection requirements, including training for staff and regular staff briefings. All staff have been trained in the requirements of the General Data Protection Regulation (GDPR).

2.3 Human resource management

SCDA employs across a wide skill base and experiences fluctuations in recruiting appropriately experienced and qualified staff and volunteers across that skills range. To mitigate this, SCDA employs a MCIPD qualified HR Director with 27 years' experience, supported by qualified and experienced HR professionals and drawing on the HR expertise within the Board as required. SCDA is a significant employer with a number of part time and sessional staff, as well as significant numbers of volunteers. There is an annual review of policies and procedures contained in the staff handbook and updates are approved by the Board. Line managers exercise a standard process of staff and volunteer supervision and appraisal, which additionally identifies training needs for personal development and for compliance. SCDA compliance and development training is coordinated by the HR Director. The HR & Governance sub committee meets regularly reporting to the full Board, working to the realisation of the SCDA People Plan. All staff are given induction and access to training. Succession planning is in place for all senior posts, particularly with the development of a robust Management team. A rolling programme of review of all job descriptions ensures they accurately reflect job roles, with benchmarking of salaries and systematic job evaluations. All posts are appointed within the SCDA established pay banding system. The risks attached to inability to recruit suitably skilled, qualified and experienced staff for specialist roles are mitigated by these measures.

2.4 Impact

2.4.1 Quality assurance

SCDA obtains appropriate external quality assurance for project areas. SCDA achieved IAG Matrix re-accreditation for all services in January 2023. The nursery and crèche provision is registered with and inspected by Ofsted with a Good judgement in July 2019. Counselling services are registered to BACP standards. The Continuous Quality Improvement staff group coordinates quality assurance including actions to assess the impact of services and achievement of key performance indicators agreed by the Board annually against the 3-year vision 2023-25.

2.4.2 Impact assessment

The SCDA Board receives regular reports on the impact of service delivery across all programme areas. SCDA works with a number of academic institutions and evaluation partners on research to assess and validate the impact of services. A database is being rolled out to improve SCDA capacity to record impact measures within '7 Pillars' assessing community and individual impact.

2.5 Reputation

2.5.1 Community relations

SCDA works within local communities across the county, across communities of interest and with VCSE partners. Each project area has a system for gathering user feedback and feeding that into project planning and delivery.

2.5.2 Partnership working

SCDA delivers a number of projects in partnership with other charitable, statutory and commercial organisations. Before partnering with any organisation SCDA ensures that the partner shares SCDA's commitment to quality and impact. An annual community impact survey reviews partner and community perceptions.

2.6 Governance

2.6.1 Board

SCDA's Board has identified the skills required for Board effectiveness and has been pro-actively recruiting new Board membership to meet relevant skills. Clear recruitment procedures for new Board members, a comprehensive induction process, identification of skills gaps and the assessment and implementation of training for Board members have developed the Board skill base. Board members agree to a Code of Conduct to address potential conflicts of interest and loyalties and maintain annual declarations of interest and declarations of interest at each Board meeting. Issues of governance are addressed through the HR and Governance Subcommittee and an annual review of Board effectiveness and audit of skills within the Charity Governance Code.

Board meetings are held at least four times a year with reports generated through 3 Subcommittees meeting additionally: Finance, Audit and Risk; HR and Governance; Impact and Project Development. The Chair and Chief Executive attend all 3 Subcommittees to ensure integration.

2.6.2 Strategy

The overall direction of SCDA's activities is set and managed through a 3-year strategic planning cycle. The Board reviews progress in delivering the Vision 2023-25 through quarterly KPI reports and annual review.

2.7 Business continuity

2.7.1 Premises

SCDA operates from 10 sites and delivers services in a range of outreach locations across East Sussex. SCDA mitigates risk through the operation of a business continuity policy.

2.7.2 IT

SCDA has robust policies to maximise data security and minimise the risk of unauthorised access to or loss of data stored electronically. All data is stored centrally in encrypted form on duplicated servers and is backed up daily. Management of the charity's IT systems is outsourced to a reputable managed IT support provider.

3. Objectives and activities

The Charity's objects are to promote for the public benefit regeneration in an area of social and economic deprivation particularly in Sussex, by

a) the relief of poverty;
b) the relief of unemployment;
c) the advancement of education, training or retraining, and the provision of work experience and the provision of work experience particularly among unemployed people and those who by reason of their financial, cultural social and health poverty are suffering from financial hardship or who are otherwise in charitable need;
d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide or promote training and employment opportunities for unemployed people and those suffering from financial hardship;
e) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
f) the maintenance, improvement or provision of public amenities;
g) the preservation of buildings or sites of historic or architectural importance;
h) the provision and development of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
i) the protection or conservation of the environment;
j) the provision of public health facilities and childcare; and
k) the promotion of public safety and the prevention of crime.

4. SCDA's aims in 2023/2024

Making a difference in our community by improving economic stability and opportunity, health and wellbeing and addressing loneliness and social isolation and social cohesion. SCDA services are underpinned by agreed values:

- **Driven by need** - User and local community involvement to identify gaps in services; development of projects to meet community needs and meeting the needs of the most vulnerable in the community;
- **Person centred** - holistically meeting needs with integrated services;
- **Inclusive** – working to ensure our services, opportunities and community spaces are accessible and welcoming to all and allow everyone to participate and contribute
- **Quality** – continuous quality improvement; evidencing individual and community impact; continuing innovation; and development of effective delivery models;
- **Building stronger, healthier and more inclusive communities** - developing community assets including volunteers; developing individual and community learning and skills to meet current and future needs and support current and future change with resilience; and sustainable community-based initiatives including social enterprise;
- **Working in partnership** - support effective partnerships between the voluntary, statutory and private sectors to address identified community needs.

SCDA currently works through 12 key services delivering: Thriving People, Thriving Communities and Shared Prosperity.

5. Achievements and performance

Thriving People:

Healthy Lifestyles

SCDA coordinates the delivery of asset-based community development to address health inequalities across East Sussex.

Developing activities to address the wider determinants of health and wellbeing: including supporting access to green and blue open spaces by all and encouraging community gardens. Research with academic partners into the health and wellbeing impacts of access to open spaces.

Wellbeing

Building access to counselling through Sussex community Counselling. Supporting people affected by suicide. Supporting the mental wellbeing of young people.

Loneliness and Social Isolation

Supporting individual and community wellbeing by promoting community connections. Delivering befriending activities and promoting volunteering and community messengers.

Young people

Work with Young People aged 8 to 18, delivering information and advice through Drop In and a range of youth activities across the Havens and Lewes. Facilitating an active Young people's voice through the young People's Forum.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Thriving Communities:

Family Inclusion

Enabling parents and carers to access high quality family learning and wider support activities with children. Actively engaging with parents through a vibrant Families Forum.

Community Inclusion

Building community engagement and links, supporting access to services by local people from diverse ethnic backgrounds through Sompriti and supporting people who are victims of crime.

Community Hubs

Promoting community action and assets through local projects and volunteering and developing community hubs as community resources.

Environment and Climate Change

Strengthening community resilience to climate change and animating activities to instigate changes including active travel and community gardens.

Shared Prosperity:

Food Security

Coordinating the emergency food response across the Havens and supporting the development of the Lewes District Food Partnership.

Employability

Delivering high quality information, advice and guidance to local people facing multiple barriers to employment. We support local businesses to recruit locally. We maintain best practice to the IAG/Matrix quality standard. Outreach work across Lewes District, Wealden, Eastbourne, Hastings and Rother demonstrating the effectiveness of delivery to meet the needs of people vulnerable in the labour market and access to work, learning and volunteering opportunities. Employment Navigators are supporting people to address the positive contribution of being in work to individual health and well-being. Funding lead for partner delivery in Kent.

Community Advice

Services to ensure local and timely access to quality assured, free, confidential, impartial information and specialist advice across East Sussex, particularly addressing access to welfare benefits and debt specialist advice, the impacts of inflation and the cost of living and supporting access to advice through Advice Navigators. Supporting access to advice to address the wider determinants of health and wellbeing.

Social Enterprise

Identifying and realising opportunities to develop social enterprise to meet community needs.

In setting our objectives and planning our activities, SCDA trustees have given careful consideration to the Charity Commission general guidance on public benefit.

Further details of all SCDA projects and services are contained within the SCDA Annual Report 2023/2024.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

6. Financial Review

As always, SCDA's trustees, on behalf of the people who access SCDA services, are most grateful to the funders and contract clients who have supported SCDA's work during this last and previous years.

Income

Total income for the year was £5,052,681, a decrease of £17% on the previous year.

Unrestricted income from Charitable activities increased by 6% to £2,330,978, while Restricted income decreased by 30% to £2,572,998.

Donation income, the majority of which is unrestricted, decreased by 35%. However, at £131k, donation income represents only 3% of the total income.

Expenditure

Total Expenditure decreased by 7% to £5,145,235 representing 102% of total income (2022/23: 91%).

Reserves

Restricted funds can only be spent in accordance with mutual agreements with funders. However, trustees can use the Charity's 'free reserves' as they see fit, as long as this is in furtherance of the charity's objects as registered with the Charity Commission. As a charity whose operations are focused on the more deprived parts of East Sussex, SCDA has little call on individual donations of cash, although a significant amount of support is given in the form of people's generous contribution as volunteers. As a result, the Trustees especially value the potential of free reserves to initiate or give on-going support to SCDA services in response to need, even when available funding is insufficient.

At 31 March 2024, SCDA's total reserves were £2,493,965, a decrease of 4% on the previous year end. This total includes unrestricted reserves of £1,161,945, which is a 15% increase on the prior year.

SCDA's free reserves are calculated as follows:

	2024	2023
Total unrestricted funds	£1,161,945	£1,011,309
Of which: Unrestricted operational fixed assets	£529,462	£581,293
Free reserves	£632,483	£430,016

The Trustees have recently reviewed the Reserves Policy and have set a target of £650k which reflects the income risk inherent in the next 2 years funding and expenditure risks such as redundancy, allowing for 'bridging' gaps between contracts and grants and investment in fundraising. This target represents just over 3 months unrestricted expenditure cover.

The charity is operating at 97% of the target as at 31 March 2024 and monitors progress against the target on a quarterly basis.

7. Plans for the future

The overall direction of SCDA's activities is set through the 3-year strategic planning cycle. The Vision 2023-25 aims to contribute positively to the quality of life of local people, developing community assets and maintaining and developing services to build healthy and sustainable communities by delivering services within the 3 themes:

- Thriving People
- Thriving Communities
- Shared Prosperity

The Board aims to develop the distinctive contribution of SCDA by developing emphasis on community needs; building integrated working internally to address multiple issues; community links and user involvement; ensuring services are inclusive; the quality of provision; effective partnership working externally.

The Board also assesses the impact and the difference SCDA services are making through the co-production of impact measures, individual action plans, community impact, independent evaluations and economic evaluation.

SCDA is a development trust, a community-led and community-owned organisation, which works as a 'community anchor' – delivering services and facilities, finding solutions to local problems and helping other organisations and initiatives succeed. SCDA is independent but works with the public sector, private businesses and other community groups. SCDA aims to use self-help, trading for social purpose and development of individual and community assets to bring long-term social, economic and environmental benefits to the community.

8. Disclosure of information to auditors

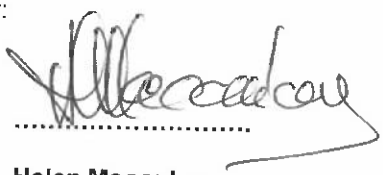
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

9. Auditors

A resolution will be put to the Annual General meeting to appoint auditors for the year ending 31st March 2025.

Signed on behalf of the Board of Trustees by:

John Cornish
Trustee (Chair)
November 2024



Helen Macaulay
Trustee (Treasurer)
November 2024

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and the Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles of the Charities' SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

We have audited the financial statements of Sussex Community Development Association Ltd ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the trustees' report, which includes the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit,

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the directors' included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the and Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the charity's operations, the control environment and financial performance.

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group

Statutory Auditor
Office: Steyning, West Sussex

Dated: 29 November 2024

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

3	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income					
Donations and legacies	4	**121,876**	**8,840**	**130,716**	201,687
Income from investments		**17,998**	**-**	**17,998**	3,129
		139,874	**8,840**	**148,714**	204,816
Income from charitable activities					
Development of East Sussex	5	**2,330,978**	**2,572,988**	**4,903,966**	5,883,043
Total income		**2,470,852**	**2,581,828**	**5,052,680**	6,087,859
Expenditure	6				
Expenditure on charitable activities					
Development of East Sussex		**2,320,216**	**2,825,019**	**5,145,235**	5,529,473
Total expenditure		**2,320,216**	**2,825,019**	**5,145,235**	5,529,473
Net income/(expenditure) and net movement in funds for the year		**150,636**	**(243,191)**	**(92,555)**	558,386
Reconciliation of funds					
Fund balances brought forward at 1 April 2023		1,011,309	1,575,211	2,586,520	2,028,134
Fund balances carried forward at 31 March 2024	15	**1,161,945**	**1,332,020**	**2,493,965**	2,586,520

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

All activities of the charity are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		1,251,684		1,323,078
Current assets					
Debtors	11	225,112		184,611	
Short term deposits, cash at bank and in hand		1,471,980		1,802,032	
		1,697,092		1,986,643	
Creditors: amounts falling due within one year	12	(454,811)		(723,201)	
Net current assets			1,242,281		1,263,442
Total assets less current liabilities			2,493,965		2,586,520
The funds of the charity:					
Restricted funds	14		1,332,020		1,575,211
Other charitable funds					
Unrestricted income funds	15		1,161,945		1,011,309
Total charity funds			2,493,965		2,586,520

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies House 2006 and are for circulation to members of the Company.

The notes on pages 17 to 28 form part of these accounts.

The financial statements were approved by the Board on 9th November 2024 and signed on its behalf by

John Cornish
Trustee (Chair)

Helen Macaulay
Trustee (Treasurer)

Company Registration No. 03387617

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities:					
Net income/(expenditure) for the year		**(92,555)**		558,386	
Adjustments for:					
Depreciation charges	**6**	**23,300**		24,881	
Write down of fixed assets	**6**	**3,094**		21,408	
Dividends, interest and rents from investments		**(17,998)**		(3,129)	
(Increase)/decrease in debtors	**11**	**(40,501)**		91,944	
Increase/(decrease) in creditors	**12**	**(268,390)**		26,145	
Net cash provided by/(used in) operating activities			**(393,050)**		719,635
Cash flows from investing activities:					
Dividends, interest and rents from investments		**17,998**		3,129	
Purchase of tangible assets	**10**	**-**		(4,353)	
Sale of tangible assets	**10**	**45,000**		-	
Net cash provided by/(used in) investing activities			**62,998**		(1,224)
Change in cash and cash equivalents in year			**(330,052)**		718,411
Cash and cash equivalents at the beginning of the year			**1,802,032**		1,083,621
Cash and cash equivalents at the end of the year			**1,471,980**		1,802,032

Cash and cash equivalents above are represented by:

Cash at bank and in hand			**1,471,980**		1,802,032

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charity is a charitable company, limited by guarantee, registered in England and Wales. The registered office, company number and charity number are detailed on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex Community Development Association Ltd ("SCDA") meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

The financial statements are prepared in Pounds Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Funds received that do not meet these criteria are recorded as deferred income at the year end.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income, including investment income, rental income, café income and nursery fee income is recorded on an accruals basis.

2.3 Expenditure

Expenditure is included on an accruals basis with the irrecoverable element of Value Added Tax included within the item of expense to which it relates. Costs relating specifically to a particular activity are allocated directly, others are apportioned on a basis deemed appropriate by the Trustees upon consideration of the use of the resource.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land and leasehold property are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	125 years straight line over the term of the lease
Solar panels	20 years straight line
Youth shelters, Newhaven	25 years straight line
Green gym, Hailsham	5 years straight line
Denton Island Youth Centre	75 years from 2022
Fixtures, fittings & equipment	Between 20% and 100% straight line

Long leasehold property is held at fair value, which is based on formal independent valuations. Details of the most recent valuation can be found in the notes to these accounts. The directors review the valuation for impairment annually.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments. The trustees seek to use short- and medium-term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Creditors and provisions

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.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

2.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2.10 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2.11 Government Grants

Government grants are recognised at the fair value of the asset receive d or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2.12 Employee benefits

Termination benefits are recognised as an expense when the charity is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the charity has made an offer of voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

2.13 Legal status

Sussex Community Development Association Ltd is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is Ltd to £1 per member of the charity.

2.14 Accumulated funds

Restricted Funds - these are funds donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Unrestricted funds - these are funds, which are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 that are 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, where the revision affects only that period, or in the period of the revision and future periods, where the revision affects both current and future periods.

Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Long leasehold valuation

The valuation of long leasehold property is based on a November 2015 ML Chartered Surveyors valuation report prepared in accordance with the Practice Statements of the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Standards. On the basis of a professional valuation carried out in August 2020 the directors are of the opinion that the valuation within this report is still appropriate at the balance sheet date.

Key sources of estimation uncertainty

The Trustees are of the opinion that there are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and gifts	121,876	8,840	**130,716**	201,687

SCDA benefits greatly from the involvement and enthusiastic support of its many volunteers, details of whom are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants receivable	-	2,572,988	**2,572,988**	3,687,915
Contracted services	1,947,893	-	**1,947,893**	1,804,137
Social enterprise	340,721	-	**340,721**	354,385
Room hire	42,364	-	**42,364**	36,606
	2,330,978	2,572,988	**4,903,966**	5,883,043

Included within grants receivable are the following:

Age Concern	**12,000**	12,000
Aspire Sussex	**2,890**	21,804
Big Lottery Fund – Awards for All	-	9,999
Big Lottery Fund – Cost of Living	**70,219**	-
Big Lottery Fund – Get Socially Active Project	**5,357**	120,626
Big Lottery Fund – Let's Get Working 2.7	**86,630**	908,181
Big Lottery Fund – Strength in Numbers	**4,055**	-
Big Lottery Fund – Youth Building Project	-	87,225
Brighton Housing Trust	**130,000**	50,000
Brighton & Hove Food Partnership	**400**	4,700
Chalk Cliff Trust	-	5,000
Children in Need	**11,653**	8,269
Development Trusts Association	**3,200**	1,700
East Sussex Community Voice – VRAC	-	5,880
East Sussex County Council	**1,792,560**	1,869,087
Eastbourne Borough Council – Find Your Future	**51,783**	-
Ernest Kleinwort Charitable Trust	**13,000**	-
Fitzjohns Foodbank	**34,215**	15,815
Friends of Newhaven Foodbank	-	28,000
Hastings Borough Council	-	14,477
Balance carried forward	**2,217,962**	3,162,763

5 Income from charitable activities (continued)

Balance brought forward	**2,217,962**	3,162,763
Hubbub	**7,000**	6,000
Lewes District Council – Community Navigator	**10,000**	-
Lewes District Council – Community Safety Partnership	**6,914**	5,000
Lewes District Council – Cost of Living Crisis	**4,000**	18,000
Lewes District Council – Find Your Future	**52,128**	-
Lewes District Council – Newhaven Towns Funding	**30,187**	-
Lewes District Council – Warm Spaces	**-**	-
Lewes District Council – Food Bank	**-**	-
Masonic Charitable Fund	**-**	25,000
National Foundation for Youth Music	**8,838**	-
National Heritage Lottery Fund	**18,225**	18,225
Newhaven Town Council – Foodbank	**6,960**	-
Newhaven Town Council – Youth funding	**5,000**	7,083
Newhaven Town Council – Fish Festival	**3,300**	3,300
Newhaven Young People's Forum	**-**	15,996
NHS East Sussex Clinical Commissioning Group	**-**	19,740
NHS Sussex Integrated Care Group	**-**	40,000
Peacehaven Town Council - Foodbank	**750**	300
Porchlight – Aspirations Project	**(7,644)**	165,189
Rother District Council	**-**	590
South Downs National Park Authority	**60,488**	13,442
Southover Manor Trust	**1,620**	-
Sport England	**-**	10,000
Sussex Community Foundation	**2,000**	4,000
Sussex Police – Rural Domestic Violence & Abuse and Bexhill Human Library	**23,300**	30,300
Sustainable Food Places – Soil Association	**13,000**	20,000
The Homity Trust	**-**	1,000
The Pilgrims Trust	**-**	10,000
The Steel Charitable Trust	**13,000**	-
The Trees Community Association	**95,960**	79,758
Towner Gallery	**-**	3,000
University of Brighton	**-**	1,662
Other grants	**-**	27,567
	2,572,988	3,687,915

6 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2024	Total 2023
	£	£	£	£	£
Charitable activities					
Development of East Sussex					
Activities undertaken directly	1,872,467	26,394	2,895,530	**4,794,391**	5,214,708
Support and governance costs	314,520	-	36,324	**350,844**	314,765
Total Resources Expended	**2,186,987**	**26,394**	**2,931,854**	**5,145,235**	5,529,473

Governance costs include amounts paid to the charity's auditors of £14,400 (2023: £13,500) for audit fees and £nil (2023: £nil) for non-audit fees.

7 Analysis of support and governance costs

	Total 2024	Total 2023
	£	£
Staff costs	**314,520**	272,309
Other administration	**22,840**	22,772
Legal and professional fees	**285**	4,475
Audit and accountancy	**13,199**	15,209
	350,844	314,765

8 Fund movements: Statement of Financial Activities – Year to 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income				
Donations and legacies	4	174,392	27,295	201,687
Income from investments		3,129	-	3,129
		177,521	27,295	204,816
Incoming resources from charitable activities:				
Development of East Sussex	5	2,195,128	3,687,915	5,883,043
Total income		2,372,649	3,715,210	6,087,859
Expenditure				
Charitable activities:				
Development of East Sussex	6	2,155,735	3,373,738	5,529,473
Total expenditure		2,155,735	3,373,738	5,529,473
Net movement in funds		216,914	341,472	558,386
Fund balances brought forward at 1 April 2022		794,395	1,233,739	2,028,134
Fund balances carried forward at 31 March 2023		**1,011,309**	**1,575,211**	**2,586,520**

9 **Analysis of employee numbers and costs, trustee remuneration and expenses, and the cost of key management personnel**

The charity's trustees were not paid nor did they receive any other benefits from employment with SCDA (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). Except as disclosed in note 17 Related Parties, no trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the Chief Executive Officer, Finance Director and HR Director. The total employee benefits of the key management personnel of the charity were £171,158 (2023: £187,332).

Number of employees

The average monthly number of employees as full time equivalents during the year was:

	2024	2023
	Number	Number
	£	£
Project workers	**64**	55
Administration and support	**7**	8
	71	63

The full-time equivalent staff numbers are reported above. The total number of full and part-time staff employed at 31 March 2024 was 94 (2023: 85).

Employment costs

	2024	2023
	£	£
Wages and salaries	**1,977,030**	2,072,719
Social security costs	**157,617**	160,377
Other pension costs	**52,340**	56,713
	2,186,987	2,289,809

Employment costs include redundancy costs totalling £4,932 (2023: £3,247).

There is a provision of £6,500 for unpaid pension contributions for staff on maternity leave where the employer has an obligation to compensate the employees for loss of employee contributions due to the difference between contractual salary and maternity pay.

Number of employees whose emoluments for the year exceeded £60,000:

	2024	2023
£70,000 - £79,999	**1**	1

Contributions totalling £2,250 (2023: £2,268) were made during the year to a pension scheme on behalf of the above employees.

10 Tangible fixed assets

	Land and buildings	Youth shelters & Green Gym	Computer Equipment, Trishaw & Boilers	Solar panels	Total
	£	£	£	£	£
Cost					
At 1 April 2023	1,387,255	24,649	26,642	97,305	**1,535,851**
Disposals	(84,805)	-	-	-	**(84,805)**
Additions	5,748	-	-	-	**5,748**
At 31 March 2024	**1,308,198**	**24,649**	**26,642**	**97,305**	**1,456,794**
Depreciation					
At 1 April 2023	108,323	20,387	15,953	68,110	212,773
Disposal/write off	(34,057)	-	-	-	(34,057)
Charge for the year	14,158	540	6,831	4,865	26,394
At 31 March 2024	88,424	20,927	22,784	72,975	205,110
Net book value					
At 31 March 2024	**1,219,774**	**3,722**	**3,858**	**24,330**	**1,251,684**
At 31 March 2023	1,278,932	4,262	10,689	29,195	1,323,078

The net book value of land and buildings comprises:

	2024	2023
	£	£
Freeholds (Hailsham Properties 50 years from 2016)	**-**	45,000
Long leaseholds (over 50 years)	**719,640**	726,560
Youth Building (brought into use in April 2020)	**500,134**	507,372
	1,219,774	1,278,932

The charity's freehold and leasehold interest in 28-28A North Street, Hailsham was sold in October 2023. The resulting loss on disposal of £727 is included in Other Costs.

Comparable historical cost for the land and buildings included at valuation:

	2024	2023
Cost	**972,139**	972,139
Accumulated depreciation	**155,542**	147,765
At 31 March 2024	**816,597**	824,374

All other tangible fixed assets are stated at historical cost.

11 Debtors

	Total 2024 £	Total 2023 £
Trade debtors	**214,894**	170,862
Prepayments and accrued income	**10,218**	13,749
	225,112	184,611

12 Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade creditors	**195,670**	279,066
Taxes and social security costs	**145,761**	144,039
Other creditors	**34,766**	33,078
Accruals	**16,189**	29,339
Deferred income	**62,425**	237,679
	454,811	723,201

Deferred income outstanding at the balance sheet date comprises of various income streams where the income recognition criteria outlined in the Statement of Recommended Practice (FRS 102) has not been met.

13 Pension and other post-retirement benefit commitments

The charity makes payments on behalf of the majority of its staff to individual defined contribution pension schemes. Amounts payable by the employer in the year were £54,893 (2023: £56,713) and £22,947 (2023: £11,899) was outstanding at the year end.

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
Youth Shelters	4,263	-	540	3,723
Children and Family Centre Capital	203,870	-	6,920	196,950
Advice & Inclusion	380,070	854,427	1,118,198	116,299
Food Security	130,026	200,362	279,418	50,970
Sompriti	28,410	26,920	42,427	12,903
Solar Panels	29,195	-	4,865	24,330
Employability	54,219	662,598	430,867	285,950
Wellbeing	13,042	-	13,042	-
Youth projects	150,213	134,853	154,505	130,561
SCDA projects Youth Building	504,457	-	7,238	497,219
DICC Community Gardens	13,550	-	12,437	1,113
Community Hubs	5,000	95,760	98,861	1,899
Environment & Climate Change	33,934	78,713	111,267	1,380
Children & Families	24,962	51,504	67,743	8,723
Healthy Lifestyles	-	443,304	443,304	-
Social Enterprise	-	30,187	30,187	-
SCDA other	-	3,200	3,200	-
	1,575,211	2,581,828	2,825,019	1,332,020

A portion of the remaining value of SCDA's 125 year lease on its Children and Family Centre (Denton Island Community Centre) is reported as a restricted fund. The Trustees recognise that their discretion over the use of this fund is restricted to the purpose agreed with each funder. In certain circumstances, where either the lease is sold or the use of the building is changed, or in some cases both of these, the funder's permission is required if the Charity is to retain the funds. In some cases the restriction is time limited. The Trustees are committed to running the Children and Family Centre for the benefit of Newhaven residents in the long term and therefore consider the possibility of either selling the lease or significantly changing its use to be remote.

Other restricted funds are as described in the Trustees' Report.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	529,462	722,222	1,251,684
Current assets	1,087,294	609,798	1,697,092
Creditors: amounts falling due within one year	(454,811)	-	(454,811)
	1,161,945	1,332,020	2,493,965

	Unrestricted funds	Restricted funds	Total 2023
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	581,293	741,785	**1,323,078**
Current assets	1,153,217	833,426	**1,986,643**
Creditors: amounts falling due within one year	(723,201)	-	**(723,201)**
	1,011,309	1,575,211	**2,586,520**

16 Commitments under operating leases

At 31 March 2024 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Due within one year	50,568	30,648	**8,520**	1,270
Due between two and five years	14,000	-	**7,248**	-
	64,568	30,648	**15,768**	1,270

In addition to the above the company is committed to the payment of ground rent at a rate of £4,000 per annum in respect of a 125 year lease on the Denton Island Community Centre which commenced on 16 November 2003.

Lease payments recognised as an expense in the year amounted to £77,988 (2023: £137,954).

17 Related parties

The following transactions with related parties had the potential to inhibit SCDA from pursuing its aims independently. SCDA is a community organisation making such relationships common and the Trustees are satisfied that SCDA's separate interests have been fully served in relation to these transactions.

SCDA contracted with Brighton Electrical Services of which Simon Upton is the owner, for maintenance work at a total cost of £1,287 (2023: £1,999). Mr Upton is married to Amber Upton the HR Director.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1094905

Accounts

Charity Registration No. 1094905

Company Registration No. 03387617 (England and Wales)

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

Sussex
Community
Development
SCDA Association

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Cornish (Chair) A Langford-Hebbelinck H Macaulay (Treasurer) R McCourt D Osborn A Shields I Sullivan E Wagstaff S Williams
Chief Executive Officer	P Shimmin
Charity number	1094905
Company number	03387617
Principal address and registered office	Denton Island Community Centre Denton Island Newhaven East Sussex BN9 9BA
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC 94 Terminus Road Eastbourne East Sussex BN213ND

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

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SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102) effective 1 January 2019).

1. Structure, governance and management

SCDA is an independent registered charity (1094905), company (03387617) limited by guarantee and a development trust delivering a range of projects to meet the needs of the community across Sussex.

SCDA is a membership organisation of voluntary and community groups– currently we have 70 member groups.

The Board of up to 12 volunteer trustees is elected from individuals nominated by the member groups or co-opted for specific skills to oversee our activities.

The Trustees have delegated the day-to-day management of the charity to the Chief Executive Officer. The work streams each have a Programme Manager who participate with the Finance Director and HR Director in the Senior Management team. Projects also benefit from advisory 'Steering Groups' made up of local partner organisations and users.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Maria Aguilar (resigned 7 December 2022)
John Bell (resigned 7 December 2022)
John Cornish
W Green (appointed 7 December 2022; resigned 23 July 2023)
Ann Langford-Hebbelinck (Vice Chair)
Helen Macaulay (Treasurer)
R McCourt (appointed 7 December 2022)
Sarah Monk (appointed 7 December 2022, resigned 2 August 2023)
Daniel Osborn
Andrew Shields
Ioni Sullivan
E Wagstaff (appointed 7 December 2022)
Sean Williams

None of the trustees has any beneficial interest in the company.

2. Risk

SCDA's Board of Trustees regularly reviews different aspects of the potential risks to the charity and take steps to minimise the likelihood of risk factors actually occurring and to minimise their effects should any occur.

Risk is managed through a Risk Management Policy, which includes the maintenance of a risk register which identifies and rates SCDA-wide and project specific risks and appropriate mitigation strategies. The risk register is reviewed by the Board annually.

The charity faces the following types of risk:

2.1 Financial sustainability

SCDA receives funding from a variety of different sources. The grants and contracts are for varying periods and amounts and, like any charity, it requires constant work to maintain the required jigsaw of income to pursue SCDA's charitable aims. SCDA works to mitigate the risks of short-term funding through social enterprise, the development of an income-generating asset base, the development of best practice models of service delivery, contracting, continuous cycle of fundraising and by avoidance of overdependence on any single funder. SCDA are aware of the need for contingency planning to ensure resilience in a period of economic constraint, the ending of longer-term funding streams, changes in the funding landscape, performance under payment by results contracts and the impacts of inflation. Having no expectation of statutory core funding has minimised the vulnerability of SCDA to statutory grant funding cuts. The Board, Finance, Audit and Risk Sub Committee, the Senior Management Team and Programme Management all address financial sustainability on a regular basis.

2.2 Compliance

2.2.1 Finance systems

SCDA has a very flat management structure with a small finance team, led by a Finance Director. SCDA works to mitigate risks through the operation of effective finance and reporting systems to the Board; Finance, Audit and Risk Subcommittee, the Senior Management Team and Programme Managers; annual budgets in each project area and the involvement of Programme Managers in budgetary control. The basis of reporting is a rolling full year forecast that is updated on a regular basis with analysis of variances from the annual Board approved budget. Contract outputs, impact and outcomes and the performance of Payment by Results contracts are monitored closely to meet contract requirements.

2.2.2 Health and Safety

SCDA is responsible for the operation of a broad range of projects operating across East Sussex, which require vigilance to meet the needs of paid staff, volunteers and the predominantly vulnerable client group. A comprehensive overarching summary risk assessment across all activities is carried out annually with half yearly reviews. The Health and Safety risks of each project area are reviewed on a quarterly basis, with additional risk assessments for all new activities, premises and workstations. Each project area has a Health and Safety representative, who is trained, conducts risk assessments and attends quarterly Health and Safety meetings. SCDA operates clear lone working policies, particularly important for outreach service delivery. There is a rolling programme of compliance training for all staff and volunteers, which includes First Aid and Safe Lifting & Handling. All project areas work to methods and procedures including dealing with critical incidents with appropriate procedures for each professional area. Health and Safety policy and procedures continue to be reviewed to meet amendments to central Government guidance related to the pandemic.

2.2.3 Child protection and adult safeguarding

DBS checks are carried out for all staff, volunteers and trustees where the role requires, with enhanced checks for relevant staff and any volunteers undertaking regulated activities. All checks are kept on file. DBS checks are renewed every 3 years. All staff and volunteers are trained in safeguarding, child protection and working with vulnerable adults and in SCDA policies and procedures. Policies and procedures are regularly reviewed to ensure statutory compliance and best practice including Serious Incident reporting. The nominated trained and experienced safeguarding lead from the management team convenes regular meetings to review practice with relevant service area leads. They liaise with the Board nominated safeguarding lead.

2.2.4 Data protection

SCDA policy and procedures address compliance with data protection requirements, including training for staff and regular staff briefings. All staff have been trained in the requirements of the General Data Protection Regulation (GDPR).

2.3 Human resource management

SCDA employs across a wide skill base and experiences fluctuations in recruiting appropriately experienced and qualified staff and volunteers across that skills range. To mitigate this, SCDA employs a MCIPD qualified HR Director with 27 years' experience, supported by qualified and experienced HR professionals and drawing on the HR expertise within the Board as required. SCDA is a significant employer with a number of part time and sessional staff, as well as significant numbers of volunteers. There is an annual review of policies and procedures contained in the staff handbook and updates are approved by the Board. Line managers exercise a standard process of staff and volunteer supervision and appraisal, which additionally identifies training needs for personal development and for compliance. SCDA compliance and development training is coordinated by the HR Director. The HR & Governance sub committee meets regularly reporting to the full Board, working to the realisation of the SCDA People Plan. All staff are given induction and access to training. Succession planning is in place for all senior posts, particularly with the development of a robust Management team. A rolling programme of review of all job descriptions ensures they accurately reflect job roles, with benchmarking of salaries and systematic job evaluations. All posts are appointed within the SCDA established pay banding system. The risks attached to inability to recruit suitably skilled, qualified and experienced staff for specialist roles are mitigated by these measures.

2.4 Impact

2.4.1 Quality assurance

SCDA obtains appropriate external quality assurance for project areas. SCDA achieved IAG Matrix re-accreditation for all services in January 2023. The nursery and crèche provision is registered with and inspected by Ofsted with a Good judgement in July 2019. Counselling services are registered to BACP standards. The Continuous Quality Improvement staff group coordinates quality assurance including actions to assess the impact of services and achievement of key performance indicators agreed by the Board annually against the 3-year vision 2023-25.

2.4.2 Impact assessment

The SCDA Board receives regular reports on the impact of service delivery across all programme areas. SCDA works with a number of academic institutions and evaluation partners on research to assess and validate the impact of services. A database is being rolled out to improve SCDA capacity to record impact measures within '7 Pillars' assessing community and individual impact.

2.5 Reputation

2.5.1 Community relations

SCDA works within local communities across the county, across communities of interest and with VCSE partners. Each project area has a system for gathering user feedback and feeding that into project planning and delivery.

2.5.2 Partnership working

SCDA delivers a number of projects in partnership with other charitable, statutory and commercial organisations. Before partnering with any organisation SCDA ensures that the partner shares SCDA's commitment to quality and impact. An annual community impact survey reviews partner and community perceptions.

2.6 Governance

2.6.1 Board

SCDA's Board has identified the skills required for Board effectiveness and has been pro-actively recruiting new Board membership to meet relevant skills. Clear recruitment procedures for new Board members, a comprehensive induction process, identification of skills gaps and the assessment and implementation of training for Board members have developed the Board skill base. Board members agree to a Code of Conduct to address potential conflicts of interest and loyalties and maintain annual declarations of interest and declarations of interest at each Board meeting. Issues of governance are addressed through the HR and Governance Subcommittee and an annual review of Board effectiveness and audit of skills within the Charity Governance Code.

Board meetings are held at least four times a year with reports generated through 3 Subcommittees meeting additionally: Finance, Audit and Risk; HR and Governance; Impact and Project Development. The Chair and Chief Executive attend all 3 Subcommittees to ensure integration.

2.6.2 Strategy

The overall direction of SCDA's activities is set and managed through a 3-year strategic planning cycle. The Board reviews progress in delivering the Vision 2023-25 through quarterly KPI reports and annual review.

2.7 Business continuity

2.7.1 Premises

SCDA operates from 10 sites and delivers services in a range of outreach locations across East Sussex. SCDA mitigates risk through the operation of a business continuity policy.

2.7.2 IT

SCDA has robust policies to maximise data security and minimise the risk of unauthorised access to or loss of data stored electronically. All data is stored centrally in encrypted form on duplicated servers and is backed up daily. Management of the charity's IT systems is outsourced to a reputable managed IT support provider.

3. Objectives and activities

The Charity's objects are to promote for the public benefit regeneration in an area of social and economic deprivation particularly in Sussex, by

a) the relief of poverty;
b) the relief of unemployment;
c) the advancement of education, training or retraining, and the provision of work experience and the provision of work experience particularly among unemployed people and those who by reason of their financial, cultural social and health poverty are suffering from financial hardship or who are otherwise in charitable need;
d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide or promote training and employment opportunities for unemployed people and those suffering from financial hardship;
e) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
f) the maintenance, improvement or provision of public amenities;
g) the preservation of buildings or sites of historic or architectural importance;
h) the provision and development of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
i) the protection or conservation of the environment;
j) the provision of public health facilities and childcare; and
k) the promotion of public safety and the prevention of crime.

4. SCDA's aims in 2022/2023

Making a difference in our community by improving economic stability and opportunity, health and wellbeing and addressing loneliness and social isolation and social cohesion. SCDA services are underpinned by agreed values:

- **Driven by need** - User and local community involvement to identify gaps in services; development of projects to meet community needs and meeting the needs of the most vulnerable in the community;
- **Person centred** - holistically meeting needs with integrated services;
- **Inclusive** – working to ensure our services, opportunities and community spaces are accessible and welcoming to all and allow everyone to participate and contribute
- **Quality** – continuous quality improvement; evidencing individual and community impact; continuing innovation; and development of effective delivery models;
- **Building stronger, healthier and more inclusive communities** - developing community assets including volunteers; developing individual and community learning and skills to meet current and future needs and support current and future change with resilience; and sustainable community-based initiatives including social enterprise;
- **Working in partnership** - support effective partnerships between the voluntary, statutory and private sectors to address identified community needs.

SCDA currently works through 12 key services delivering: Thriving People, Thriving Communities and Shared Prosperity.

5. Achievements and performance

Thriving People:

Healthy Lifestyles

SCDA coordinates the delivery of asset-based community development to address health inequalities across East Sussex.

Developing activities to address the wider determinants of health and wellbeing: including supporting access to green and blue open spaces by all and encouraging community gardens. Research with academic partners into the health and wellbeing impacts of access to open spaces.

Wellbeing

Building access to counselling through Sussex community Counselling. Supporting people affected by suicide. Supporting the mental wellbeing of young people.

Loneliness and Social Isolation

Supporting individual and community wellbeing by promoting community connections. Delivering befriending activities and promoting volunteering and community messengers.

Young people

Work with Young People aged 8 to 18, delivering information and advice through Drop In and a range of youth activities across the Havens and Lewes. Facilitating an active Young people's voice through the young People's Forum.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Thriving Communities:

Family Inclusion

Enabling parents and carers to access high quality family learning and wider support activities with children. Actively engaging with parents through a vibrant Families Forum.

Community Inclusion

Building community engagement and links, supporting access to services by local people from diverse ethnic backgrounds through Sompriti and supporting people who are victims of crime.

Community Hubs

Promoting community action and assets through local projects and volunteering and developing community hubs as community resources.

Environment and Climate Change

Strengthening community resilience to climate change and animating activities to instigate changes including active travel and community gardens.

Shared Prosperity:

Food Security

Coordinating the emergency food response across the Havens and supporting the development of the Lewes District Food Partnership.

Employability

Delivering high quality information, advice and guidance to local people facing multiple barriers to employment. We support local businesses to recruit locally. We maintain best practice to the IAG/Matrix quality standard. Outreach work across Lewes District, Wealden, Eastbourne, Hastings and Rother demonstrating the effectiveness of delivery to meet the needs of people vulnerable in the labour market and access to work, learning and volunteering opportunities. Employment Navigators are supporting people to address the positive contribution of being in work to individual health and well-being. Funding lead for partner delivery in Kent.

Community Advice

Services to ensure local and timely access to quality assured, free, confidential, impartial information and specialist advice across East Sussex, particularly addressing access to welfare benefits and debt specialist advice, the impacts of inflation and the cost of living and supporting access to advice through Advice Navigators. Supporting access to advice to address the wider determinants of health and wellbeing.

Social Enterprise

Identifying and realising opportunities to develop social enterprise to meet community needs.

In setting our objectives and planning our activities, SCDA trustees have given careful consideration to the Charity Commission general guidance on public benefit.

Further details of all SCDA projects and services are contained within the SCDA Annual Report 2022/2023.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

6. Financial Review

As always, SCDA's trustees, on behalf of the people who access SCDA services, are most grateful to the funders and contract clients who have supported SCDA's work during this last and previous years.

Income

Total income for the year was £6,087,859, an increase of 20% on the previous year.

Unrestricted income from Charitable activities increased by 14% to £2,195,128, while Restricted income increased by 24% to £3,687,915

Donation income, the majority of which is unrestricted, increased by 34%. However, at £202k, donation income represents only 3% of the total income.

Expenditure

Total Expenditure increased by 16% to £2,155,735 representing 91% of total income (2021/22: 94%).

Reserves

Restricted funds can only be spent in accordance with mutual agreements with funders. However, trustees can use the Charity's 'free reserves' as they see fit, as long as this is in furtherance of the charity's objects as registered with the Charity Commission. As a charity whose operations are focused on the more deprived parts of East Sussex, SCDA has little call on individual donations of cash, although a significant amount of support is given in the form of people's generous contribution as volunteers. As a result, the Trustees especially value the potential of free reserves to initiate or give on-going support to SCDA services in response to need, even when available funding is insufficient.

At 31 March 2023, SCDA's total reserves were £2,586,520, an increase of 27% on the previous year end. This total includes unrestricted reserves of £1,011,309, also a 27% increase.

SCDA's free reserves are calculated as follows:

	2023	2022
Total unrestricted funds	£1,011,309	£794,395
Of which: Unrestricted operational fixed assets	£536,293	£599,143
Free reserves	£475,016	£138,084

The Trustees have set a target minimum level of free reserves of £375,000.

The Trustees monitor closely the sustainability of the charity's operations and are committed to increasing the level of free reserves.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

7. Plans for the future

The overall direction of SCDA's activities is set through the 3-year strategic planning cycle. The Vision 2023-25 aims to contribute positively to the quality of life of local people, developing community assets and maintaining and developing services to build healthy and sustainable communities by delivering services within the 3 themes:

- Thriving People
- Thriving Communities
- Shared Prosperity

The Board aims to develop the distinctive contribution of SCDA by developing emphasis on community needs; building integrated working internally to address multiple issues; community links and user involvement; ensuring services are inclusive; the quality of provision; effective partnership working externally.

The Board also assesses the impact and the difference SCDA services are making through the co-production of impact measures, individual action plans, community impact, independent evaluations and economic evaluation.

SCDA is a development trust, a community-led and community-owned organisation, which works as a 'community anchor' – delivering services and facilities, finding solutions to local problems and helping other organisations and initiatives succeed. SCDA is independent but works with the public sector, private businesses and other community groups. SCDA aims to use self-help, trading for social purpose and development of individual and community assets to bring long-term social, economic and environmental benefits to the community.

8. Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

9. Auditors

A resolution will be put to the Annual General meeting to appoint auditors for the year ending 31st March 2024.

Signed on behalf of the Board of Trustees by:

John Cornish
Trustee (Chair)
11 November 2023

Helen Macaulay
Trustee (Treasurer)
11 November 2023

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and the Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles of the Charities' SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

We have audited the financial statements of Sussex Community Development Association Ltd ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the trustees' report, which includes the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit,

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the directors' included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the and Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the charity's operations, the control environment and financial performance.

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Use of our Report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group

Statutory Auditor
Office: Steyning, West Sussex

Dated: 20 November 2023

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income					
Donations and legacies	4(a)	**174.392**	**27,295**	**201,687**	150,962
Income from investments		**3,129**	-	**3,129**	53
Other Income	4(b)	-	-	-	1,308
		177,521	**27,295**	**204,816**	152,323
Income from charitable activities					
Development of East Sussex	5	**2,195,128**	**3,687,915**	**5,883,043**	4,910,762
Total income		**2,372,649**	**3,715,210**	**6,087,859**	5,063,085
Expenditure	6				
Expenditure on charitable activities					
Development of East Sussex		**2,155,735**	**3,373,738**	**5,529,473**	4,773,620
Total expenditure		**2,155,735**	**3,373,738**	**5,529,473**	4,773,620
Net income/(expenditure) and net movement in funds for the year		**216,914**	**341,472**	**558,386**	289,465
Reconciliation of funds					
Fund balances brought forward at 1 April 2022		794,395	1,233,739	2,028,134	1,738,669
Fund balances carried forward at 31 March 2023	15	**1,011,309**	**1,575,211**	**2,586,520**	2,028,134

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

All activities of the charity are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		**1,323,078**		1,365,013
Current assets					
Debtors	11	**184,611**		276,556	
Short term deposits, cash at bank and in hand		**1,802,032**		1,083,621	
		1,986,643		1,360,177	
Creditors: amounts falling due within one year	12	**(723,201)**		(697,056)	
Net current assets			**1,263,442**		663,121
Total assets less current liabilities			**2,586,520**		2,028,134
The funds of the charity:					
Restricted funds	14		**1,575,211**		1,233,739
Other charitable funds					
Unrestricted income funds	15		**1,011,309**		794,395
Total charity funds			**2,586,520**		2,028,134

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies House 2006 and are for circulation to members of the Company.

The notes on pages 17 to 28 form part of these accounts.

The financial statements were approved by the Board on 11th November 2023 and signed on its behalf by

John Cornish
Trustee (Chair)

Helen Macaulay
Trustee (Treasurer)

Company Registration No. 03387617

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities:					
Net income/(expenditure) for the year		**558,386**		289,465	
Adjustments for:					
Depreciation charges	**6**	**24,881**		22,572	
Write down of fixed assets	**6**	**21,408**			
Dividends, interest and rents from investments		**(3,129)**		(53)	
(Increase)/decrease in debtors	**11**	**91,944**		(160,918)	
Increase/(decrease) in creditors	**12**	**26,145**		246,251	
Net cash provided by/(used in) operating activities			**719,635**		397,317
Cash flows from investing activities:					
Dividends, interest and rents from investments		**3,129**		53	
Purchase of tangible assets	**10**	**(4,353)**		(20,656)	
Net cash provided by/(used in) investing activities			**(1,224)**		(20,603)
Change in cash and cash equivalents in year			**718,411**		376,714
Cash and cash equivalents at the beginning of the year			**1,083,621**		706,907
Cash and cash equivalents at the end of the year			**1,802,032**		1,083,621

Cash and cash equivalents above are represented by:

Cash at bank and in hand			**1,802,032**		1,083,621

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory Information

The charity is a charitable company, limited by guarantee, registered in England and Wales. The registered office, company number and charity number are detailed on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex Community Development Association Ltd ("SCDA") meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

The financial statements are prepared in Pounds Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Funds received that do not meet these criteria are recorded as deferred income at the year end.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income, including investment income, rental income, café income and nursery fee income is recorded on an accruals basis.

2.3 Expenditure

Expenditure is included on an accruals basis with the irrecoverable element of Value Added Tax included within the item of expense to which it relates. Costs relating specifically to a particular activity are allocated directly, others are apportioned on a basis deemed appropriate by the Trustees upon consideration of the use of the resource.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land and leasehold property are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	125 years straight line over the term of the lease
Solar panels	20 years straight line
Youth shelters, Newhaven	25 years straight line
Green gym, Hailsham	5 years straight line
28/28a High St Hailsham	50 years from 2015
Denton Island Youth Centre	75 years from 2022
Fixtures, fittings & equipment	Between 20% and 100% straight line

Long leasehold property is held at fair value, which is based on formal independent valuations. Details of the most recent valuation can be found in the notes to these accounts. The directors review the valuation for impairment annually.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments. The trustees seek to use short- and medium-term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Creditors and provisions

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.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

2.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2.10 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2.11 Government Grants

Government grants are recognised at the fair value of the asset receive d or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2.12 Employee benefits

Termination benefits are recognised as an expense when the charity is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the charity has made an offer of voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

2.13 Legal status

Sussex Community Development Association Ltd is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is Ltd to £1 per member of the charity.

2.14 Accumulated funds

Restricted Funds - these are funds donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Unrestricted funds - these are funds, which are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 that are 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, where the revision affects only that period, or in the period of the revision and future periods, where the revision affects both current and future periods.

Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Long leasehold valuation

The valuation of long leasehold property is based on a November 2015 ML Chartered Surveyors valuation report prepared in accordance with the Practice Statements of the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Standards. On the basis of a professional valuation carried out in August 2022 the directors are of the opinion that the valuation within this report is still appropriate at the balance sheet date.

Key sources of estimation uncertainty

The Trustees are of the opinion that there are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4(a) Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and gifts	174,392	27,295	**201,687**	150,962

SCDA benefits greatly from the involvement and enthusiastic support of its many volunteers, details of whom are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4(b) Other income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
CJRS government funding	-	-	-	1,308
	-	-	-	1,308

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants receivable	-	3,687.915	**3,687,915**	2,981,833
Contracted services	1,804,137	-	**1,804,137**	1,535,396
Social enterprise	354,385	-	**354,385**	359,053
Room hire	36,606	-	**36,606**	34,480
	2,195,128	3,687,915	**5,883,043**	4,910,762

Included within grants receivable are the following:

Age Concern	**12,000**	-
Aspire Sussex	**21,804**	40,714
Bernard Sunley Foundation	**-**	35,000
Big Lottery Fund – Awards for All	**9,999**	-
Big Lottery Fund – Get Socially Active Project	**120,626**	99,634
Big Lottery Fund – Let's Get Working 2.7	**908,181**	979,508
Big Lottery Fund – Strength in Numbers	**-**	247,454
Big Lottery Fund – Youth Building Project	**87,225**	39,787
Brighton Housing Trust	**50,000**	-
Brighton & Hove Food Partnership	**4,700**	-
Chalk Cliff Trust	**5,000**	
Children in Need	**8,269**	-
Balance carried forward	**1,227,804**	1,442,097

5 Income from charitable activities (continued)

Balance brought forward	**1,227,804**	1,442,097
Development Trusts Association	**1,700**	1,950
East Sussex Community Voice – VRAC	**5,880**	21,611
Ernest Kleinwort Charitable Trust	**-**	9,974
East Sussex County Council	**1,869,087**	996,335
Fitzjohns Foodbank	**15,815**	-
Friends of Newhaven Foodbank	**28,000**	9,582
Hastings Borough Council	**14,477**	33,320
Hubbub	**6,000**	3,000
Lewes District Council – Covid Shop Grants	**-**	5,334
Lewes District Council – Warm Spaces funding	**5,000**	-
Lewes District Council – Foodbank funding	**18,000**	-
Lewes District Council – Sompriti funding	**-**	7,500
Lewes District Council – Social Enterprise Incubator	**-**	37,185
Masonic Charitable Fund	**25,000**	25,000
National Heritage Lottery Fund	**18,225**	-
Newhaven Town Council – Foodbank	**-**	6,500
Newhaven Town Council – Youth funding	**7,083**	2,050
Newhaven Town Council – Fish Festival	**3,300**	-
Newhaven Town Council – Christmas event	**-**	3,740
Newhaven Town Council – Van	**-**	1,500
Newhaven Young People's Forum	**15,996**	-
NHS East Sussex Clinical Commissioning Group	**19,740**	-
NHS Sussex Integrated Care Group	**40,000**	-
Peacehaven Town Council - Foodbank	**300**	1,759
Peter Harrison Foundation	**-**	9,000
Porchlight – Aspirations Project	**165,189**	142,222
Rother District Council	**590**	-
South Downs National Park Authority	**13,442**	20,302
Sport England	**10,000**	-
Sussex Community Foundation	**4,000**	-
Sussex Police – Rural Domestic Violence & Abuse and Bexhill Human Library	**30,300**	23,058
Sustainable Food Places – Soil Association	**20,000**	-
This Girl Can Community Fund	**-**	9,950
The Homity Trust	**1,000**	-
The Pilgrims Trust	**10,000**	-
The Trees Community Association	**79,758**	67,647
Towner Gallery	**3,000**	-
University of Brighton	**1,662**	3,686
Veolia ES South Downs	**-**	69,146
Other grants	**27,567**	27,685
	3,687,915	2,981,833

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2023	Total 2022
	£	£	£	£	£
Charitable activities					
Development of East Sussex					
Activities undertaken directly	2,017,500	24,881	3,172,327	**5,214,708**	4,473,592
Support and governance costs	272,309	-	42,456	**314,765**	300,028
Total Resources Expended	**2,289,809**	**24,881**	**3,214,783**	**5,529,473**	4,773,620

Governance costs include amounts paid to the charity's auditors of £13,500 (2021: £10,363) for audit fees and £nil (2021: £560) for non-audit fees.

7 Analysis of support and governance costs

2	Total 2023	Total 2022
	£	£
Staff costs	**272,309**	260,342
Other administration	**22,772**	26,156
Legal and professional fees	**4,475**	3,841
Audit and accountancy	**15,209**	9,689
	314,765	300,028

8 Fund movements: Statement of Financial Activities – Year to 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £
Income				
Donations and legacies	4(a)	133,066	17,896	150,962
Income from investments		53	-	53
Other income	4(b)	1,308	-	1,308
		134,427	17,896	152,323
Incoming resources from charitable activities:				
Development of East Sussex	5	1,928,929	2,981,833	4,910,762
Total income		2,063,356	2,999,729	5,063,085
Expenditure				
Charitable activities:				
Development of East Sussex	6	2,009,252	2,764,368	4,773,620
Total expenditure		2,009,252	2,764,368	4,773,620
Net movement in funds		54,104	235,361	289,465
Fund balances brought forward at 1 April 2021		740,291	998,378	1,738,669
Fund balances carried forward at 31 March 2022		**794,395**	**1,233,739**	**2,028,134**

9 Analysis of employee numbers and costs, trustee remuneration and expenses, and the cost of key management personnel

The charity's trustees were not paid nor did they receive any other benefits from employment with SCDA (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). Except as disclosed in note 17 Related Parties, no trustee received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the Chief Executive Officer, Finance Director and HR Director. The total employee benefits of the key management personnel of the charity were £187,332 (2022: £175,404).

Number of employees

The average monthly number of employees as full time equivalents during the year was:

	2023 Number £	2022 Number £
Project workers	**55**	72
Administration and support	**8**	5
	63	77

The full-time equivalent staff numbers are reported above. The total number of full and part-time staff employed at 31 March 2023 was 85 (2022: 100).

Employment costs

	2023 £	2022 £
Wages and salaries	2,072,719	2,034,264
Social security costs	160,377	156,877
Other pension costs	56,713	52,766
	2,289,809	2,243,907

Employment costs include redundancy costs totalling £3,247 (2022: £6,740).

Number of employees whose emoluments for the year exceeded £60,000:

	2023	2022
£70,000 - £79,999	**1**	1

Contributions totalling £2,268 (2022: £2,250) were made during the year to a pension scheme on behalf of the above employees.

10 Tangible fixed assets

	Land and buildings	Youth shelters & Green Gym	Computer Equipment, Trishaw & Boilers	Solar panels	Total
	£	£	£	£	£
Cost					
At 1 April 2022	1,382,902	24,649	26,642	97,305	**1,531,498**
Additions	4,353	--	-	-	**4,353**
At 31 March 2023	**1,387,255**	**24,649**	**26,642**	**97,305**	**1,535,851**
Depreciation					
At 1 April 2022	71,176	19,847	12,216	63,245	166,484
Disposal/write off	21,408				21,408
Charge for the year	15,739	540	3,737	4,865	24,881
At 31 March 2023	108,323	20,387	15,953	68,110	212,773
Net book value					
At 31 March 2023	**1,278,932**	**4,262**	**10,689**	**29,195**	**1,323,078**
At 31 March 2022	1,311,725	4,802	14,426	34,060	1,365,013

The net book value of land and buildings comprises:

	2023	2022
	£	£
Freeholds (Hailsham Properties 50 years from 2016)	**45,000**	67,989
Long leaseholds (over 50 years)	**726,560**	733,480
Youth Building (brought into use in April 2020)	**507,372**	510,256
	1,278,932	1,311,725

Comparable historical cost for the land and buildings included at valuation:

	2023	**2022**
Cost	**972,139**	972,139
Accumulated depreciation	147,765	139,988
At 31 March 2023	824,374	832,151

All other tangible fixed assets are stated at historical cost.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

	Total 2023 £	Total 2022 £
Trade debtors	**170,862**	238,306
Prepayments and accrued income	**13,749**	38,250
	184,611	276,556

12 Creditors: amounts falling due within one year

	Total 2023 £	Total 2022 £
Trade creditors	**279,066**	245,437
Taxes and social security costs	**144,039**	144,247
Other creditors	**33,078**	34,860
Accruals	**29,339**	26,792
Deferred income	**237,679**	245,720
	723,201	697,056

Deferred income outstanding at the balance sheet date comprises of various income streams where the income recognition criteria outlined in the Statement of Recommended Practice (FRS 102) has not been met.

13 Pension and other post-retirement benefit commitments

The charity makes payments on behalf of the majority of its staff to individual defined contribution pension schemes. Amounts payable by the employer in the year were £56,713 (2022: £52,766) and £11,899 (2022: £9,251) was outstanding at the year end.

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2022	**Incoming resources**	**Resources expended**	**Balance at 31 March 2023**
	£	£	£	£
Youth Shelters	4,803	-	540	4263
Victim Support	1,314	110	1,424	-
Children and Family Centre Capital	210,790	-	6,920	203,870
Advice Hub	148,448	1,176,722	945,100	380,070
Food Security	92,579	180,857	143,410	130,026
Sompriti	13,168	36,799	21,557	28,410
Community Action	-	8,300	8,300	-
Solar Panels	34,060	-	4,865	29,195
Employability	97,432	1,511,475	1,554,688	54,219
Wellbeing	-	45,880	32,838	13,042
Youth projects	12,850	243,581	106,218	150,213
SCDA projects Youth Building	495,816	15,879	7,238	504,457
DICC Community Gardens	21,939	-	8,388	13,550
Community Hubs	24,468	157,199	142,734	38,933
Family Learning	30,945	92,804	98,788	24,961
Healthy Lifestyles	7,942	243,617	251,559	-
Social Enterprise	37,185	-	37,185	-
SCDA other	-	1,988	1,988	-
	1,233,739	3,715,210	3,373,738	1,575,211

A portion of the remaining value of SCDA's 125 year lease on its Children and Family Centre (Denton Island Community Centre) is reported as a restricted fund. The Trustees recognise that their discretion over the use of this fund is restricted to the purpose agreed with each funder. In certain circumstances, where either the lease is sold or the use of the building is changed, or in some cases both of these, the funder's permission is required if the Charity is to retain the funds. In some cases the restriction is time limited. The Trustees are committed to running the Children and Family Centre for the benefit of Newhaven residents in the long term and therefore consider the possibility of either selling the lease or significantly changing its use to be remote.

Other restricted funds are as described in the Trustees' Report.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	581,293	741,785	1,323,078
Current assets	1,153,217	833,426	1,986,643
Creditors: amounts falling due within one year	(723,201)	-	(723,201)
	1,011,309	1,575,211	2,586,520

	Unrestricted funds	Restricted funds	Total 2022
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	619,544	745,469	**1,365,013**
Current assets	871,907	488,270	**1,360,177**
Creditors: amounts falling due within one year	(697,056)	- -	**(697,056)**
	794,395	1,233,739	**2,028,134**

16 Commitments under operating leases

At 31 March 2023 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2023	2022	2023	2022
	£	£	£	£
Due within one year	30,648	63,875	**1,270**	12,032
Due between two and five years	-	15,083	--	1,270
	30,648	78,958	**1,270**	13,302

In addition to the above the company is committed to the payment of ground rent at a rate of £4,000 per annum in respect of a 125 year lease on the Denton Island Community Centre which commenced on 16 November 2003.

Lease payments recognised as an expense in the year amounted to £137,954 (2022: £104,770).

17 Related parties

The following transactions with related parties had the potential to inhibit SCDA from pursuing its aims independently. SCDA is a community organisation making such relationships common and the Trustees are satisfied that SCDA's separate interests have been fully served in relation to these transactions.

SCDA contracted with Curved Thinking, of which Mr John Bell is a director, for monitoring and evaluation work at a total cost of £16,560 (2022: £19,440). Mr Bell was a director of SCDA until 7th December 2022.

SCDA contracted with Brighton Electrical Services of which Simon Upton is the owner, for maintenance work at a total cost of £1,999. Mr Upton is married to Amber Upton the HR Director.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1094905

Accounts

Charity Registration No. 1094905

Company Registration No. 03387617 (England and Wales)

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

Sussex Community Development Association

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Aguilar J Bell J Cornish (Chair) A Langford-Hebbelinck H Macaulay (Treasurer) D Osborn A Shields I Sullivan S Williams
Chief Executive Officer	P Shimmin
Charity number	1094905
Company number	03387617
Principal address and registered office	Denton Island Community Centre Denton Island Newhaven East Sussex BN9 9BA
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC 3 Sutton Park Road Seaford East Sussex BN25 1QY

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

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SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102) effective 1 January 2019).

1. Structure, governance and management

SCDA is an independent registered charity (1094905), company (03387617) limited by guarantee and a development trust delivering a range of projects to meet the needs of the community across Sussex.

SCDA is a membership organisation of voluntary and community groups– currently we have 70 member groups.

The Board of up to 12 volunteer trustees is elected from individuals nominated by the member groups or co-opted for specific skills to oversee our activities.

The Trustees have delegated the day-to-day management of the charity to the Chief Executive Officer. The work streams each have a Programme Manager who participate with the Finance Director and HR Director in the Senior Management team. Projects also benefit from advisory 'Steering Groups' made up of local partner organisations and users.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Maria Aguilar
Graham Amy (resigned 08/12/21)
John Bell
Leslie Cluckey (resigned 10/07/21)
John Cornish (Chair)
Ann Langford-Hebbelinck (Vice Chair)
Helen Macaulay (Treasurer)
Daniel Osborn
Andrew Shields
Ioni Sullivan
Sean Williams

None of the trustees has any beneficial interest in the company.

2. Risk

SCDA's Board of Trustees regularly reviews different aspects of the potential risks to the charity and take steps to minimise the likelihood of risk factors actually occurring and to minimise their effects should any occur.

Risk is managed through a Risk Management Policy, which includes the maintenance of a risk register which identifies and rates SCDA-wide and project specific risks and appropriate mitigation strategies. The risk register is reviewed by the Board annually.

The charity faces the following types of risk:

2.1 Financial sustainability

SCDA receives funding from a variety of different sources. The grants and contracts are for varying periods and amounts and, like any charity, it requires constant work to maintain the required jigsaw of income to pursue SCDA's charitable aims. SCDA works to mitigate the risks of short term funding through social enterprise, the development of an income-generating asset base, the development of best practice models of service delivery, contracting, continuous cycle of fundraising and by avoidance of overdependence on any single funder. SCDA are aware of the need for contingency planning to ensure resilience in a period of economic constraint, the ending of longer term funding streams, changes in the funding landscape, performance under payment by results contracts and the impacts of inflation. Having no expectation of statutory core funding has minimised the vulnerability of SCDA to statutory grant funding cuts. The Board, Finance, Audit and Risk Sub Committee, the Senior Management Team and Programme Management all address financial sustainability on a regular basis.

2.2 Compliance

2.2.1 Finance systems

SCDA has a very flat management structure with a small finance team, led by a Finance and Infrastructure Director. SCDA works to mitigate risks through the operation of effective finance and reporting systems to the Board; Finance, Audit and Risk Subcommittee, the Senior Management Team and Programme Managers; annual budgets in each project area and the involvement of Programme Managers in budgetary control. The basis of reporting is a rolling full year forecast that is updated on a regular basis with analysis of variances from the annual Board approved budget. Contract outputs, impact and outcomes and the performance of Payment by Results contracts are monitored closely to meet contract requirements.

2.2.2 Health and Safety

SCDA is responsible for the operation of a broad range of projects operating across East Sussex, which require vigilance to meet the needs of paid staff, volunteers and the predominantly vulnerable client group. A comprehensive overarching summary risk assessment across all activities is carried out annually with half yearly reviews. The Health and Safety risks of each project area are reviewed on a quarterly basis, with additional risk assessments for all new activities, premises and workstations. Each project area has a Health and Safety representative, who is trained, conducts risk assessments and attends quarterly Health and Safety meetings. SCDA operates clear lone working policies, particularly important for outreach service delivery. There is a rolling programme of compliance training for all staff and volunteers, which includes First Aid and Safe Lifting & Handling. All project areas work to methods and procedures including dealing with critical incidents with appropriate procedures for each professional area. Health and Safety policy and procedures continue to be reviewed to meet amendments to central Government guidance related to the pandemic.

2.2.3 Child protection and adult safeguarding

DBS checks are carried out for all staff, volunteers and trustees where the role requires, with enhanced checks for relevant staff and any volunteers undertaking regulated activities. All checks are kept on file. DBS checks are renewed every 3 years. All staff and volunteers are trained in safeguarding, child protection and working with vulnerable adults and in SCDA policies and procedures. Policies and procedures are regularly reviewed to ensure statutory compliance and best practice including Serious Incident reporting. The nominated trained and experienced safeguarding lead from the management team convenes regular meetings to review practice with relevant service area leads. They liaise with the Board nominated safeguarding lead.

2.2.4 Data protection

SCDA policy and procedures address compliance with data protection requirements, including training for staff and regular staff briefings. All staff have been trained in the requirements of the General Data Protection Regulation (GDPR).

2.3 Human resource management

SCDA employs across a wide skill base and experiences fluctuations in recruiting appropriately experienced and qualified staff and volunteers across that skills range. To mitigate this, SCDA employs a MCIPD qualified HR Director with 26 years' experience, supported by qualified and experienced HR professionals and drawing on the HR expertise within the Board as required. SCDA is a significant employer with a number of part time and sessional staff, as well as significant numbers of volunteers. There is an annual review of policies and procedures contained in the staff handbook and updates are approved by the Board. Line managers exercise a standard process of staff and volunteer supervision and appraisal, which additionally identifies training needs for personal development and for compliance. SCDA compliance and development training is coordinated by the HR Director. The HR & Governance sub committee meets regularly reporting to the full Board, working to the realisation of the SCDA People Plan. All staff are given induction and access to training. Succession planning is in place for all senior posts, particularly with the development of a robust Management team. A rolling programme of review of all job descriptions ensures they accurately reflect job roles, with benchmarking of salaries and systematic job evaluations. All posts are appointed within the SCDA established pay banding system. The risks attached to inability to recruit suitably skilled, qualified and experienced staff for specialist roles is mitigated by these measures.

2.4 Impact

2.4.1 Quality assurance

SCDA obtains appropriate external quality assurance for project areas. SCDA achieved IAG Matrix re-accreditation for all services in January 2022. The nursery and crèche provision is registered with and inspected by Ofsted with a Good judgement in July 2019. Counselling services are registered to BACP standards. The Continuous Quality Improvement staff group coordinates quality assurance including actions to assess the impact of services and achievement of key performance indicators agreed by the Board annually against the 3 year vision 2022-25.

2.4.2 Impact assessment

The SCDA Board receives regular reports on the impact of service delivery across all programme areas. SCDA works with a number of academic institutions and evaluation partners on research to assess and validate the impact of services. A database is being rolled out to improve SCDA capacity to record impact measures within '7 Pillars' assessing community and individual impact.

2.5 Reputation

2.5.1 Community relations

SCDA works within local communities across the county, across communities of interest and with VCSE partners. Each project area has a system for gathering user feedback and feeding that into project planning and delivery.

2.5.2 Partnership working

SCDA delivers a number of projects in partnership with other charitable, statutory and commercial organisations. Before partnering with any organisation SCDA ensures that the partner shares SCDA's commitment to quality and impact. An annual community impact survey reviews partner and community perceptions.

2.6 Governance

2.6.1 Board

SCDA Board has identified the skills required for Board effectiveness and has been pro actively recruiting new Board membership to meet relevant skills. Clear recruitment procedures for new Board members, a comprehensive induction process, identification of skills gaps and the assessment and implementation of training for Board members has developed the Board skill base. Board members agree to a Code of Conduct to address potential conflicts of interest and loyalties and maintain annual declarations of interest and declarations of interest at each Board meeting. Issues of governance are addressed through the HR and Governance Subcommittee and an annual review of Board effectiveness and audit of skills within the Charity Governance Code.

Board meetings are held at least four times a year with reports generated through 3 Subcommittees meeting additionally: Finance, Audit and Risk; HR and Governance; Impact and Project Development. The Chair and Chief Executive attend all 3 Subcommittees to ensure integration.

2.6.2 Strategy

The overall direction of SCDA's activities is set and managed through a 3-year strategic planning cycle. The Board reviews progress in delivering the Vision 2022-25 through quarterly KPI reports and annual review.

2.7 Business continuity

2.7.1 Premises

SCDA operates from 10 sites and delivers services in a range of outreach locations across East Sussex. SCDA mitigates risk through the operation of a business continuity policy.

2.7.2 IT

SCDA has robust policies to maximise data security and minimise the risk of unauthorised access to or loss of data stored electronically. All data is stored centrally in encrypted form on duplicated servers and is backed up daily. Management of the charity's IT systems is outsourced to a reputable managed IT support provider.

The Charity's objects are to promote for the public benefit regeneration in an area of social and economic deprivation particularly in Sussex, by

a) the relief of poverty;
b) the relief of unemployment;
c) the advancement of education, training or retraining, and the provision of work experience and the provision of work experience particularly among unemployed people and those who by reason of their financial, cultural social and health poverty are suffering from financial hardship or who are otherwise in charitable need;
d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide or promote training and employment opportunities for unemployed people and those suffering from financial hardship;
e) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
f) the maintenance, improvement or provision of public amenities;
g) the preservation of buildings or sites of historic or architectural importance;
h) the provision and development of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
i) the protection or conservation of the environment;
j) the provision of public health facilities and childcare; and
k) the promotion of public safety and the prevention of crime.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

4. SCDA's aims in 2021/2022

Making a difference in our community by improving economic stability and opportunity, health and wellbeing and addressing loneliness and social isolation and social cohesion. SCDA services are underpinned by agreed values:

- **Driven by need** - User and local community involvement to identify gaps in services; development of projects to meet community needs and meeting the needs of the most vulnerable in the community;
- **Person centred** - holistically meeting needs with integrated services;
- **Inclusive** – working to ensure our services, opportunities and community spaces are accessible and welcoming to all and allow everyone to participate and contribute
- **Quality** – continuous quality improvement; evidencing individual and community impact; continuing innovation; and development of effective delivery models;
- **Building stronger, healthier and more inclusive communities** - developing community assets including volunteers; developing individual and community learning and skills to meet current and future needs and support current and future change with resilience; and sustainable community-based initiatives including social enterprise;
- **Working in partnership** - support effective partnerships between the voluntary, statutory and private sectors to address identified community needs.

SCDA currently works through 12 key services delivering: Thriving People, Thriving Communities and Shared Prosperity.

5. Achievements and performance

<u>Thriving People:</u>

Healthy Lifestyles

SCDA coordinates the delivery of asset based community development to address health inequalities across East Sussex.

Developing activities to address the wider determinants of health and wellbeing: including supporting access to green and blue open spaces by all and encouraging community gardens. Research with academic partners into the health and wellbeing impacts of access to open spaces.

Wellbeing

Building access to counselling through Sussex community Counselling. Supporting people affected by suicide. Supporting the mental wellbeing of young people.

Loneliness and Social Isolation

Supporting individual and community wellbeing by promoting community connections. Delivering befriending activities and promoting volunteering and community messengers.

Young people

Work with Young People aged 8 to 18, delivering information and advice through Drop In and a range of youth activities across the Havens and Lewes. Facilitating an active Young people's voice through the young People's Forum.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Thriving Communities:

Family Inclusion

Enabling parents and carers to access high quality family learning and wider support activities with children. Actively engaging with parents through a vibrant Families Forum.

Community Inclusion

Building community engagement and links, supporting access to services by local people from diverse ethnic backgrounds through Sompriti and supporting people who are victims of crime.

Community Hubs

Promoting community action and assets through local projects and volunteering and developing community hubs as community resources.

Environment and Climate Change

Strengthening community resilience to climate change and animating activities to instigate changes including active travel and community gardens.

Shared Prosperity:

Food Security

Coordinating the emergency food response across the Havens and supporting the development of the Lewes District Food Partnership.

Employability

Delivering high quality information, advice and guidance to local people facing multiple barriers to employment. We support local businesses to recruit locally. We maintain best practice to the IAG/Matrix quality standard. Outreach work across Lewes District, Wealden, Eastbourne, Hastings and Rother demonstrating the effectiveness of delivery to meet the needs of people vulnerable in the labour market and access to work, learning and volunteering opportunities. Employment Navigators are supporting people to address the positive contribution of being in work to individual health and well-being. Funding lead for partner delivery in Kent.

Community Advice

Services to ensure local and timely access to quality assured, free, confidential, impartial information and specialist advice across East Sussex, particularly addressing access to welfare benefits and debt specialist advice, the impacts of inflation and the cost of living and supporting access to advice through Advice Navigators. Supporting access to advice to address the wider determinants of health and wellbeing.

Social Enterprise

Identifying and realising opportunities to develop social enterprise to meet community needs.

In setting our objectives and planning our activities, SCDA trustees have given careful consideration to the Charity Commission general guidance on public benefit.

Further details of all SCDA projects and services are contained within the SCDA Annual Report 2021/2022.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

6. Financial Review

As always, SCDA's trustees, on behalf of the people who access SCDA services, are most grateful to the funders and contract clients who have supported SCDA's work during this last and previous years.

Income

Total income for the year was £5,063,085 which was up 28% up on the previous year.

Unrestricted income from Charitable activities increased by 10% while Restricted income increased by 48%, due largely to an increase of £537k in Employability programs, in particular Minding the Gaps, Grow your Futures and Moving on Up.

Donation income, the majority of which is unrestricted, increased by 79% as shops and services re-opened after COVID. However, at £151k, donation income represents only 3% of the total income.

Sources of Income

Income from Social Enterprise remained at 10% of total income as revenues also grew, in particular after the difficult lock down trading in 2020/21, although the post Covid19 trading environment has meant it has been difficult to maintain profit levels in these operations. Nursery was 15% up in the year at £361k and remains over 70% of total Social Enterprise income.

Income from Contracted Services was also up by 24% and remains at 34% of the total Income. Growth was achieved in particular through the Employability projects and an increase in funds for Making it Happen. It should be noted, that given the disruption from Covid19, the organisation was unable to spend some elements of contract income received during the year and agreed with funding partners to carried unspent funds into 2022/23.

Charitable Gifts and Donations remain fundamental to the ongoing ability of SCDA to deliver services. Income sources include small donations to help support the foodbank, Big Lottery which allow us to run Advice Services and a wide range of other funders which are vital for Family learning activities, Employment Support and Youth Services.

Expenditure

Total Expenditure remained at just over 94% of turnover for the year with total spend of £4,773,620.

Reserves

Restricted funds can only be spent in accordance with mutual agreements with funders. However, trustees can use the Charity's 'free reserves' as they see fit, as long as this is in furtherance of the charity's objects as registered with the Charity Commission. As a charity whose operations are focused on the more deprived parts of East Sussex, SCDA has little call on individual donations of cash, although a significant amount of support is given in the form of people's generous contribution as volunteers. As a result, the Trustees especially value the potential of free reserves to initiate or give on-going support to SCDA services in response to need, even when available funding is insufficient.

SCDA's free reserves are calculated as follows:

At 31 March 2022, SCDA's total reserves was £2,028,134, an increase of 17%. Free reserves at the same date were £794,395, an increase of £54,104.

	2022	2021
Total unrestricted funds	£794,395	£740,291
Of which: Unrestricted operational fixed assets	£619,544	£602,207
Free reserves	£174,851	£138,084

The Trustees monitor closely the sustainability of the charity's operations and are committed to increasing the level of free reserves.

In determining that the charity is able to operate in the current reserves position, the trustees take account of the following:

- The nature of the charity's mode of operation is that it only undertakes projects if adequate funding of both direct and indirect costs has been secured. Funding is generally secured for specified periods and projects are staffed and operated in a manner that enables costs to be eliminated after funding has ceased.
- There is considerable unused borrowing capacity in the charity's unrestricted fixed assets. The charity currently has no borrowings.
- Social enterprise is used as a means of generating funds to support activities for which external grant or contract funding cannot be secured.

7. Plans for the future

The overall direction of SCDA's activities is set through the 3 year strategic planning cycle. The Vision 2022-25 aims to contribute positively to the quality of life of local people, developing community assets and maintaining and developing services to build healthy and sustainable communities by delivering services within the 3 themes:

- Thriving People
- Thriving Communities
- Shared Prosperity

The Board aims to develop the distinctive contribution of SCDA by developing emphasis on community needs; building integrated working internally to address multiple issues; community links and user involvement; ensuring services are inclusive; the quality of provision; effective partnership working externally.

The Board also assess the impact and the difference SCDA services are making through the co-production of impact measures, individual action plans, community impact, independent evaluations and economic evaluation.

SCDA is a development trust, a community-led and community-owned organisation, which works as a 'community anchor' – delivering services and facilities, finding solutions to local problems and helping other organisations and initiatives succeed. SCDA is independent but works with the public sector, private businesses and other community groups. SCDA aims to use self-help, trading for social purpose and development of individual and community assets to bring long-term social, economic and environmental benefits to the community.

8. Disclosure of information to auditors

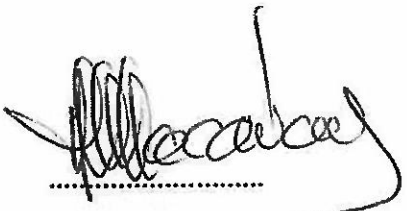
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

9. Auditors

A resolution will be put to the Annual General meeting to appoint auditors for the year ending 31st March 2023.

Signed on behalf of the Board of Trustees by:

John Cornish
Trustee (Chair)
12 November 2022



Helen Macaulay
Trustee (Treasurer)
12 November 2022

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and the Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles of the Charities' SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

We have audited the financial statements of Sussex Community Development Association Ltd ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the trustees' report, which includes the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit,

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the directors' included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the and Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the charity's operations, the control environment and financial performance.

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Use of our Report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group

Statutory Auditor
Office: Steyning, West Sussex

Dated: 13 December 2022

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income					
Donations and legacies	4(a)	133,066	17,896	150,962	84,356
Income from investments		53	-	53	181
Other Income	4(b)	1,308	-	1,308	97,982
		134,427	17,896	152,323	182,519
Income from charitable activities					
Development of East Sussex	5	1,928,929	2,981,833	4,910,762	3,767,553
Total income		2,063,356	2,999,729	5,063,085	3,950,072
Expenditure	6				
Expenditure on charitable activities					
Development of East Sussex		2,009,252	2,764,368	4,773,620	3,733,567
Total expenditure		2,009,252	2,764,368	4,773,620	3,733,567
Net income/(expenditure) and net movement in funds for the year		54,104	235,361	289,465	216,505
Reconciliation of funds					
Fund balances brought forward at 1 April 2021		740,291	998,378	1,738,669	1,522,164
Fund balances carried forward at 31 March 2022	15	794,395	1,233,739	2,028,134	1,738,669

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

All activities of the charity are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		1,365,013		1,366,929
Current assets					
Debtors	11	276,556		115,638	
Short term deposits, cash at bank and in hand		1,083,621		706,907	
		1,360,177		822,545	
Creditors: amounts falling due within one year	12	(697,056)		(450,805)	
Net current assets			663,121		371,740
Total assets less current liabilities			2,028,134		1,738,669
The funds of the charity:					
Restricted funds	14		1,233,739		998,378
Other charitable funds					
Unrestricted income funds	15		794,395		740,291
Total charity funds			2,028,134		1,738,669

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the Company.

The notes on pages 18 to 29 form part of these accounts.

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

John Cornish
Trustee (Chair)
12 November 2022

Helen Macaulay
Trustee (Treasurer)
12 November 2022

Company Registration No. 03387617

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities:					
Net income/(expenditure) for the year		**289,465**		216,505	
Adjustments for:					
Depreciation charges	**6**	**22,572**		24,297	
Dividends, interest and rents from investments		**(53)**		(181)	
(Increase)/decrease in debtors	**11**	**(160,918)**		16,682	
Increase/(decrease) in creditors	**12**	**246,251**		30,697	
Net cash provided by/(used in) operating activities			**397,317**		288,000
Cash flows from investing activities:					
Dividends, interest and rents from investments		**53**		181	
Purchase of tangible assets	**10**	**(20,656)**		(49,769)	
Net cash provided by/(used in) investing activities			**(20,603)**		(49,588)
Change in cash and cash equivalents in year			**376,714**		238,412
Cash and cash equivalents at the beginning of the year			**706,907**		468,495
Cash and cash equivalents at the end of the year			**1,083,621**		706,907

Cash and cash equivalents above are represented by:

Cash at bank and in hand	**1,083,621**	706,907

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory Information

The charity is a charitable company, limited by guarantee, registered in England and Wales. The registered office, company number and charity number are detailed on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex Community Development Association Ltd ("SCDA") meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

The financial statements are prepared in Pounds Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Funds received that do not meet these criteria are recorded as deferred income at the year end.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income, including investment income, rental income, café income and nursery fee income is recorded on an accruals basis.

2.3 Expenditure

Expenditure is included on an accruals basis with the irrecoverable element of Value Added Tax included within the item of expense to which it relates. Costs relating specifically to a particular activity are allocated directly, others are apportioned on a basis deemed appropriate by the Trustees upon consideration of the use of the resource.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land and leasehold property are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	125 years straight line over the term of the lease
Solar panels	20 years straight line
Youth shelters, Newhaven	25 years straight line
Green gym, Hailsham	5 years straight line
28 High St Hailsham	50 years from 2015
Denton Island Youth Centre	75 years from 2021
Fixtures, fittings & equipment	Between 20% and 100% straight line

Long leasehold property is held at fair value, which is based on formal independent valuations. Details of the most recent valuation can be found in the notes to these accounts. The directors review the valuation for impairment annually.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments. The trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Creditors and provisions

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.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

2.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2.10 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2.11 Government Grants

Government grants are recognised at the fair value of the asset receive d or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met . Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2.12 Employee benefits

Termination benefits are recognised as an expense when the charity is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the charity has made an offer of voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

2.13 Legal status

Sussex Community Development Association Ltd is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is Ltd to £1 per member of the charity.

2.14 Accumulated funds

Restricted Funds - these are funds donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Unrestricted funds - these are funds, which are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 that are 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Long leasehold valuation

The valuation of long leasehold property is based on a November 2015 ML Chartered Surveyors valuation report prepared in accordance with the Practice Statements of the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Standards. On the basis of a professional valuation carried out in August 2021 the directors are of the opinion that the valuation within this report is still appropriate at the balance sheet date.

Key sources of estimation uncertainty

The Trustees are of the opinion that there are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4(a) Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and gifts	133,066	17,896	150,962	84,356

SCDA benefits greatly from the involvement and enthusiastic support of its many volunteers, details of whom are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4(b) Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
CJRS government funding	1,308	-	1,308	97,982
	1,308	-	1,308	97,982

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants receivable	-	2,981,833	2,981,833	2,017,508
Contracted services	1,535,396	-	1,535,396	1,586,430
Social enterprise	359,053	-	359,053	133,911
Room hire	34,480	-	34,480	29,704
	1,928,929	2,981,833	4,910,762	3,767,553

Included within grants receivable are the following:

Aspire Sussex	40,714	57,323
Bernard Sunley	35,000	-
Big Lottery Fund – Befriending Project inc Counselling	-	58,132
Big Lottery Fund – GSA Project	99,634	50,800
Big Lottery Fund – Let's Get Working 2.7	979,508	1,066,166
Big Lottery Fund – Strength in Numbers	247,454	82,484
Big Lottery Fund – Youth Building Project	39,787	-
Brighton and Hove City Council Housing Office	-	3,100
Brighton and Hove Food Partnership	700	-
Charity Aid Foundation	-	41,940
Children in Need	-	9,818
Balance carried forward	1,442,797	1,369,763

5 Income from charitable activities (continued)

Balance brought forward	**1,442,797**	1,359,945
Cook's Charity	**-**	3,000
DTA	**1,950**	-
East Sussex Community Voice – VRAC	**21,611**	20,163
Ernest Kleinwort Charitable Trust	**9,974**	11,950
ESCC	**996,335**	123,947
Friends – C2C Recycle	**-**	9,754
Friends of Newhaven Foodbank	**9,582**	5,489
Groundworks UK Tesco Bags of Help	**-**	1,990
Hastings Borough Council	**33,320**	25,679
Hubbub	**3,000**	-
Lewes District Council – Covid Shop Grants	**5,334**	39,815
Lewes District Council – Pocket Park Funding	**-**	15,195
Lewes District Council – Foodbank funding	**-**	11,000
Lewes District Council – Safe From Harm	**-**	3,750
Lewes District Council – Sompriti funding	**7,500**	10,000
Lewes District Council – Social Enterprise Incubator	**37,185**	-
LOSRAS	**-**	10,250
Masonic Charitable Fund	**25,000**	-
Newhaven Town Council – Foodbank	**6,500**	6,000
Newhaven Town Council – Youth funding	**2,050**	9,938
Newhaven Town Council – Community Garden	**-**	10,000
Newhaven Town Council – Christmas event	**3,740**	-
Newhaven Town Council – Van	**1,500**	-
Newhaven Young Peoples Forum	**-**	10,000
Peacehaven Town Council - Foodbank	**1,759**	-
Peter Harrison Foundation	**9,000**	9,000
Porchlight – Aspirations Project	**142,222**	136,167
Postcode Lottery Local Trust	**-**	11,460
Power To Change	**-**	25,000
Rampion Offshore	**-**	500
Rother District Council	**-**	5,000
South Downs National Park Authority	**20,302**	-
Sussex Community Foundation	**-**	49,737
Sussex Police – Rural DVA	**23,058**	16,959
This Girl Can Community Fund	**9,950**	-
The Pilgrims Trust	**-**	10,000
The Trees Community Association	**67,647**	32,310
Transport Signs – Newhaven Harbour Mural	**-**	4,305
University of Brighton	**3,686**	1,885
Veolia ES South Downs	**69,146**	-
Wealden District Council – Safe From Harm	**-**	5,000
Other grants	**27,685**	12,502
	2,981,833	2,017,508

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2022	Total 2021
	£	£	£	£	£
Charitable activities					
Development of East Sussex					
Activities undertaken directly	1,983,565	22,572	2,467,455	**4,473,592**	3,423,270
Support and governance costs	260,342	-	39,686	**300,028**	310,297
Total Resources Expended	**2,243,907**	**22,572**	**2,507,141**	**4,773,620**	3,733,567

Governance costs include amounts due to the charity's auditors of £9,689 (2021: £10,363) for audit fees and £nil (2021: £560) for non-audit fees.

7 Analysis of support and governance costs

	Total 2022	Total 2021
	£	£
Staff costs	**260,342**	278,053
Other administration	**26,156**	17,038
Legal and professional fees	**3,841**	4,283
Audit and accountancy	**9,689**	10,923
	300,028	310,297

8 Fund movements: Statement of Financial Activities – Year to 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income				
Donations and legacies	4(a)	75,614	8,742	84,356
Income from investments		181	-	181
Other income	4(b)	97,982	-	97,982
		173,777	8,742	182,519
Incoming resources from charitable activities:				
Development of East Sussex	5	1,750,045	2,017,508	3,767,553
Total income		1,923,822	2,026,250	3,950,072
Expenditure				
Charitable activities:				
Development of East Sussex	6	1,770,978	1,962,589	3,593,871
Total expenditure		1,770,978	1,962,589	3,733,567
Net movement in funds		152,844	63,661	216,505
Fund balances brought forward at 1 April 2020		587,447	934,717	1,522,164
Fund balances carried forward at 31 March 2021		**740,291**	**998,378**	**216,505**

9 Analysis of employee numbers and costs, trustee remuneration and expenses, and the cost of key management personnel

The charity's trustees were not paid nor did they receive any other benefits from employment with SCDA (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). Except as disclosed in note 17 Related Parties, no trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the Chief Executive Officer, Finance Director and HR Director. The total employee benefits of the key management personnel of the charity were £175,404 (2021: £177,809).

Number of employees
The average monthly number of employees as full time equivalents during the year was:

	2022 Number £	2021 Number £
Project workers	72	66
Administration and support	5	6
	77	72

The full time equivalent staff numbers are reported above. The total number of full and part-time staff employed at 31 March 2022 was 100 (2021: 93).

Employment costs

	2022 £	2021 £
Wages and salaries	2,034,264	1,776,992
Social security costs	156,877	131,540
Other pension costs	52,766	58,741
	2,243,907	1,957,273

Employment costs include redundancy costs totalling £nil (2021: £6,740).

Number of employees whose emoluments for the year exceeded £60,000:

	2022	2021
£60,000 - £69,999	2	-
£70,000 - £79,999	1	-
£90,000 - £99,999	-	1

Contributions totalling £4,279 (2021: £2,784) were made during the year to a pension scheme on behalf of the above employees.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Land and buildings	Youth shelters & Green Gym	Computer Equipment, Trishaw & Boilers	Solar panels	Total
	£	£	£	£	£
Cost					
At 1 April 2021	1,371,529	24,649	17,359	97,305	**1,510,842**
Additions	11,373	-	9,283	-	**20,656**
At 31 March 2022	**1,382,902**	**24,649**	**26,642**	**97,305**	**1,531,498**
Depreciation					
At 1 April 2021	55,748	19,307	10,478	58,380	143,913
Charge for the year	15,429	540	1,738	4,865	22,572
At 31 March 2022	**71,711**	**19,847**	**12,216**	**63,245**	**166,485**
Net book value					
At 31 March 2022	**1,311,725**	**4,802**	**14,426**	**34,060**	**1,365,013**
At 31 March 2021	1,315,781	5,342	6,881	38,925	1,366,929

The net book value of land and buildings comprises:

	2022	2021
	£	£
Freeholds (Hailsham Properties 50 years from 2016)	**67,989**	69,570
Long leaseholds (over 50 years)	**733,480**	740,400
Youth Building (brought into use in April 2020)	**510,256**	505,811
	1,311,725	**1,315,781**

Comparable historical cost for the land and buildings included at valuation:

	2022	2021
Cost	**972,139**	972,139
Accumulated depreciation	**139,988**	132,211
At 31 March 2022	**832,151**	839,928

All other tangible fixed assets are stated at historical cost.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Debtors

	Total 2022 £	Total 2021 £
Trade debtors	238,306	115,638
Prepayments and accrued income	38,250	-
	276,556	115,368

12 Creditors: amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors	245,437	225,445
Taxes and social security costs	144,247	93,505
Other creditors	34,860	34,384
Accruals	26,792	38,669
Deferred income	245,720	58,802
	697,056	450,805

Deferred income outstanding at the balance sheet date comprises of various income streams where the income recognition criteria outlined in the Statement of Recommended Practice (FRS 102) has not been met.

13 Pension and other post-retirement benefit commitments

The charity makes payments on behalf of the majority of its staff to individual defined contribution pension schemes. Amounts payable by the employer in the year were £52,766 (2021: £58,741) and £9,251 (2021: £11,959) was outstanding at the year end.

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Youth Shelters	5,343	-	(540)	4,803
Victim Support	2,649	11,529	(12,864)	1,314
Children and Family Centre Capital	217,710	-	(6,920)	210,790
Advice Hub	49,482	678,769	(579,803)	148,448
Food Security	106,833	132,117	(146,371)	92,579
Sompriti	10,318	19,029	(16,179)	13,168
Openspaces	-	302	(302)	-
Solar Panels	38,925	-	(4,865)	34,060
Employability	230	1,645,286	(1,548,084)	97,432
Wellbeing	1,940	-	(1,940)	-
Youth projects	27,191	86,266	(100,607)	12,850
SCDA projects Youth Building	502,744	-	(6,928)	495,816
DICC Community Gardens	25,195	104,146	(107,402)	21,939
Community Hubs	-	130,311	(105,843)	24,468
Family Learning	9,818	72,477	(51,350)	30,945
Healthy Lifestyles	-	74,248	(66,306)	7,942
Social Enterprise	-	43,299	(6,114)	37,185
SCDA other	-	1,950	(1,950)	-
	998,378	2,999,729	(2,764,368)	1,233,739

A portion of the remaining value of SCDA's 125 year lease on its Children and Family Centre (Denton Island Community Centre) is reported as a restricted fund. The Trustees recognise that their discretion over the use of this fund is restricted to the purpose agreed with each funder. In certain circumstances, where either the lease is sold or the use of the building is changed, or in some cases both of these, the funder's permission is required if the Charity is to retain the funds. In some cases the restriction is time limited. The Trustees are committed to running the Children and Family Centre for the benefit of Newhaven residents in the long term and therefore consider the possibility of either selling the lease or significantly changing its use to be remote.

Other restricted funds are as described in the Trustees' Report.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	619,544	745,469	1,365,013
Current assets	871,907	488,270	1,360,177
Creditors: amounts falling due within one year	(697,056)	-	(697,056)
	794,395	1,233,739	2,028,134

	Unrestricted funds	Restricted funds	Total 2021
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	602,207	764,722	1,366,929
Current assets	588,889	233,656	822,545
Creditors: amounts falling due within one year	(450,805)	-	(450,805)
	740,291	998,378	1,738,669

16 Commitments under operating leases

At 31 March 2022 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2022	2021	2022	2021
	£	£	£	£
Due within one year	63,875	25,665	12,032	10,080
Due between two and five years	15,083	-	1,270	11,350
	78,958	25,665	13,302	21,430

In addition to the above the company is committed to the payment of ground rent at a rate of £4,000 per annum in respect of a 125 year lease on the Denton Island Community Centre which commenced on 16 November 2003.

Lease payments recognised as an expense in the year amounted to £104,770 (2021: £99,532).

17 Related parties

The following transactions with related parties had the potential to inhibit SCDA from pursuing its aims independently. SCDA is a community organisation making such relationships common and the Trustees are satisfied that SCDA's separate interests have been fully served in relation to these transactions.

SCDA contracted with Curved Thinking, of which Mr John Bell is a director, for monitoring and evaluation work at a total cost of £19,440 (2021: £12,000).

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1094905

Accounts

Charity Registration No. 1094905

Company Registration No. 03387617 (England and Wales)

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Aguilar G Amy J Bell J Cornish (Chair) A Langford-Hebbelinck H Macaulay (Treasurer) D Osborn A Shields I Sullivan S Williams
Chief Executive Officer	P Shimmin
Charity number	1094905
Company number	03387617
Principal address and registered office	Denton Island Community Centre Denton Island Newhaven East Sussex BN9 9BA
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC 3 Sutton Park Road Seaford East Sussex BN25 1QY

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

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SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102) effective 1 January 2019).

1. Structure, governance and management

SCDA is an independent registered charity (1094905), company (03387617) limited by guarantee and a development trust delivering a range of projects to meet the needs of the community across East Sussex.

SCDA is a membership organisation of voluntary and community groups– currently we have 73 member groups.

The Board of up to 12 volunteer trustees is elected from individuals nominated by the member groups or co-opted for specific skills to oversee our activities.

The Trustees have delegated the day-to-day management of the charity to the Chief Executive Officer. The work streams each have a Programme Manager who participate with the Finance and Infrastructure Director and HR Director in the Senior Management team. Projects also benefit from advisory 'Steering Groups' made up of local partner organisations and users.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Maria Aguilar
Graham Amy
John Bell
Leslie Cluskey
John Cornish (Chair)
Ann Langford-Hebbelinck (appointed 9 December 2020)
Helen Macaulay (Treasurer)
Daniel Osborn
Andrew Shields (appointed 7 November 2020)
Ioni Sullivan
Sean Williams

Mr Cluskey retired as a trustee on 10 July 2021.

None of the trustees has any beneficial interest in the company.

2. Risk

SCDA's Board of Trustees regularly reviews different aspects of the potential risks to the charity and take steps to minimise the likelihood of risk factors actually occurring and to minimise their effects should any occur.

Risk is managed through a Risk Management Policy, which includes the maintenance of a risk register which identifies and rates SCDA-wide and project specific risks and appropriate mitigation strategies. The risk register is reviewed by the Board annually.

2.1 Financial sustainability

SCDA receives funding from a variety of different sources. The grants and contracts are for varying periods and amounts and, like any charity, it requires constant work to maintain the required jigsaw of income to pursue SCDA's charitable aims. SCDA works to mitigate the risks of short term funding through social enterprise, the development of an income-generating asset base, the development of best practice models of service delivery, contracting, continuous cycle of fundraising and by avoidance of overdependence on any single funder. SCDA are aware of the need for contingency planning to ensure resilience in a period of economic constraint. However, having no expectation of statutory core funding has minimised the vulnerability of SCDA to statutory grant funding cuts. The Board, Finance, Audit and Risk Sub Committee, the Senior Management Team and Programme Management all address financial sustainability on a regular basis.

2.2 Compliance

2.2.1 Finance systems

SCDA has a very flat management structure with a small finance team, led by a Finance and Infrastructure Director. SCDA works to mitigate risks through the operation of effective finance and reporting systems to the Board; Finance, Audit and Risk Subcommittee, the Senior Management Team and Programme Managers; annual budgets in each project area and the involvement of Programme Managers in budgetary control. The basis of reporting is a rolling full year forecast that is updated on a regular basis with analysis of variances from the annual board approved budget. Contract outputs and the performance of Payment by Results contracts are monitored closely.

2.2.2 Health and Safety

SCDA is responsible for the operation of a broad range of projects, which require vigilance to meet the needs of staff and the predominantly vulnerable client group. A comprehensive overarching summary risk assessment across all activities is carried out annually with half yearly reviews. The Health and Safety risks of each project area are reviewed on a quarterly basis with additional risk assessments for all new activities, premises and workstations. Each project area has a Health and Safety representative, who is trained, conducts risk assessments and attends quarterly Health and Safety meetings. SCDA operates clear lone working policies, particularly important for outreach service delivery. There is a rolling programme of compliance training for all staff and volunteers, which includes First Aid and Safe Lifting & Handling. All project areas work to methods and procedures including dealing with critical incidents with appropriate procedures for each professional area. Health and Safety policy and procedures have been reviewed to meet needs and changing central Government guidance during the Covid-19 pandemic.

2.2.3 Child protection and adult safeguarding

DBS checks are carried out for all staff, volunteers and trustees, where the role requires, with enhanced checks for staff undertaking regulated activities. All checks are kept on file. DBS checks are renewed every 3 years. All staff and volunteers are trained in safeguarding, child protection and working with vulnerable adults and in SCDA policies and procedures. Policies and procedures are regularly reviewed to ensure statutory compliance and best practice including Serious Incident reporting. There is a nominated trained and experienced safeguarding lead from the management team who convenes regular meetings to review practice with relevant service area leads. The Board have a nominated Safeguarding lead.

2.2.4 Data protection

SCDA policy and procedures address compliance with data protection requirements, including training for staff and regular staff briefings. All staff have been trained in the requirements of the General Data Protection Regulation (GDPR).

2.3 Human resource management

SCDA employs across a wide skill base and experiences fluctuations to recruit appropriately experienced and qualified staff and volunteers across that skills range, dependent on external conditions. To mitigate this SCDA employs an MCIPD qualified HR Director with 25 years' experience supported by 2 qualified and experienced HR professionals and drawing on specialist HR expertise within the Board when appropriate. SCDA is a significant employer with a number of part time and sessional staff as well as a significant number of volunteers. There is an annual rolling review of policies and procedures contained in the staff handbook and updates are approved by the Board. Line managers exercise a standard process of staff and volunteer supervision and appraisal, which identifies training needs for personal development and for compliance. SCDA compliance and development training is coordinated by the HR Director. The HR & Governance sub committee meets regularly reporting to the full Board, working to the framework of the SCDA People Plan,. All staff are given induction and access to training. Succession planning is in place for all senior posts, particularly with the development of a robust Senior Management team and Programme Manager team. A rolling programme of review of all job descriptions ensures they accurately reflect job roles with benchmarking of salaries and systematic job evaluations. All posts are appointed within the SCDA established pay banding system. The risks attached to inability to recruit suitably skilled, qualified and experienced staff for specialist roles is mitigated by these measures.

2.4 Impact

2.4.1 Quality assurance

SCDA obtains appropriate external quality assurance for project areas. SCDA achieved IAG Matrix re-accreditation for all services in January 2019 and will be reassessed in January 2022. The nursery and crèche provision is registered with and inspected by Ofsted with a Good judgement in July 2019. Counselling services are registered to BACP standards. The quarterly meeting of the Continuous Quality Improvement staff group coordinates quality assurance including actions to assess the impact of services.

2.4.2 Impact assessment

The SCDA Board receives regular reports on the impact of service delivery across all programme areas. SCDA works with a number of academic institutions on research to assess and validate the impact of services. A database is being rolled out to improve SCDA capacity to record impact measures within '7 Pillars' assessing community and individual impact.

2.5 Reputation

2.5.1 Community relations

SCDA works within local communities across the county and also across communities of interest. Each service area has a system for gathering user feedback and feeding that into service planning and delivery. This information also informs SCDA understanding of community needs.

2.5.2 Partnership working

SCDA delivers a number of projects in partnership with other charitable, statutory and commercial organisations. Before partnering with any organisation SCDA ensures that the partner shares SCDA's commitment to quality and impact. An annual community impact survey reviews partner and community perceptions.

2.6 Governance

2.6.1 Board

SCDA Board builds on the skills available from within the membership nominations and co-opts to meet relevant skills. Clear recruitment procedures for new Board members, a comprehensive induction process,

identification of skills gaps and the assessment and implementation of training for Board members has developed the Board skill base. Board members agree to a Code of Conduct to address potential conflicts of interest and loyalties, annual declarations of interest are maintained and declarations of interest are made at each board meeting. Issues of governance are addressed through the HR and Governance Subcommittee and an annual review of Board effectiveness and an audit of skills within the 7 principles of the Charity Governance Code.

Board meetings are held at least four times a year with reports generated through 3 Subcommittees meeting additionally: Finance, Audit and Risk; HR and Governance; Impact and Project Development. The Chair and Chief Executive attend all 3 Subcommittees to ensure integration.

2.6.2 Strategy

The overall direction of SCDA's activities is set and managed through a 3-year strategic planning cycle. The Board reviews progress in delivering the strategy annually. The strategy for the next cycle is being developed by the senior managers and the Board for implementation 1 April 2021 to 31 March 2024.

2.7 Business continuity

2.7.1 Premises

SCDA operates from 10 sites and delivers services in a range of outreach locations across East Sussex. SCDA mitigates risk through the operation of a business continuity policy.

2.7.2 IT

SCDA has robust policies to minimise the risk of unauthorised access to or loss of data stored electronically. All data is stored centrally in encrypted form on duplicated servers and is backed up daily. Management of the charity's IT systems is outsourced to a reputable managed IT support provider.

3. Objectives and activities

The Charity's objects are to promote for the public benefit regeneration in an area of social and economic deprivation particularly in Sussex, by

a) the relief of poverty;
b) the relief of unemployment;
c) the advancement of education, training or retraining, and the provision of work experience and the provision of work experience particularly among unemployed people and those who by reason of their financial, cultural social and health poverty are suffering from financial hardship or who are otherwise in charitable need;
d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide or promote training and employment opportunities for unemployed people and those suffering from financial hardship;
e) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
f) the maintenance, improvement or provision of public amenities;
g) the preservation of buildings or sites of historic or architectural importance;
h) the provision and development of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
i) the protection or conservation of the environment;
j) the provision of public health facilities and childcare; and
k) the promotion of public safety and the prevention of crime.

4. SCDA's aims in 2020/2021

Making a difference in your community through development of services which are:

- **Driven by need** - User and local community involvement to identify gaps in services; development of projects to meet community needs and meeting the needs of the most vulnerable in the community.
- **Person centred** - holistically meeting needs with integrated services.
- **Inclusive** - working to ensure that our services, opportunities and spaces are accessible and welcoming to all and allow everyone to contribute and participate.
- **Quality** - continuous quality improvement; evidencing individual and community impact; continuing innovation; and development of effective delivery models.
- **Building stronger, healthier and more inclusive communities** - developing community assets including volunteers; developing individual and community learning and skills to meet current and future needs and support current and future change with resilience; sustainable community-based initiatives including social enterprise.
- Working in partnership - support effective partnerships between the voluntary, statutory and private sectors to address identified community needs with SCDA as the 'glue'.

SCDA currently works through 4 key areas which address strategic priorities to improve Employability, Community Development and Health, Community Advice and Well-being and Social Enterprise activities.

5. Achievements and performance

Employability

Delivering high quality information, advice and guidance to local people facing multiple barriers to employment. We support local businesses to recruit locally. We maintain best practice to the IAG/Matrix quality standard. Outreach work across Lewes District, Wealden, Eastbourne, Hastings and Rother demonstrating the effectiveness of delivery to meet the needs of people vulnerable in the labour market and access to work, learning and volunteering opportunities. Employment Navigators are supporting people to address the positive contribution of being in work to individual health and well-being. Funding lead for partner delivery in Kent.

Community Development and Health

Community action and assets: developing community rooted hubs as the focus for community activity, identification of community needs and supporting volunteering

Denton Island Nursery: providing high quality day care for children under 5 and supporting parents to access training and employment

Family Inclusion: engaging families in the most deprived areas of East Sussex and supporting a broad range of activities for parents and children under 8

Young people: delivering youth activities and supporting the mental wellbeing and skills of young people including through enabling the youth voice in the development of services.

Food security: providing the emergency food response in Newhaven and Peacehaven and supporting the development of a sustainable food system in Lewes District.

Healthy Lifestyles: developing community initiatives to support healthy eating and physical activity and build healthier, active communities. Promoting access to green, open and blue spaces and active travel.

Community Advice and Wellbeing

Wellbeing: delivering quality assured counselling and therapeutic support to improve the wellbeing of East Sussex residents including affordable counselling, self-help, Youth counselling, support to survivors of suicide and befriending to address loneliness and social isolation.

Community Advice services: Sompriti working with diverse and minoritised individuals, communities and groups in East Sussex; **Safe from Harm** supporting high risk victims of anti-social behaviour, harassment and hate crime; **Rural Domestic Abuse** developing a safe referral pathway for rural communities in East Sussex; **Community advice hub** ensuring access to quality assured, free, independent information and specialist advice to address poverty, debt and welfare benefits issues. Intensive support to access advice through Advice Navigators; Advice coordination by access to free, quality assured independent advice and information.

Social Enterprise

Denton Island full day care nursery
Recycle bike refurbishment and servicing
Sussex Community Counselling affordable counselling
SCDA shops in Newhaven and Lewes
Community hub resource centres

In setting our objectives and planning our activities, SCDA trustees have given careful consideration to the Charity Commission general guidance on public benefit.

Further details of all SCDA projects and services are contained within the SCDA Annual Report 2020/2021.

6. Financial Review

As always, the SCDA Trustees, on behalf of the people who access SCDA services, are most grateful to the funders and contract clients who have supported SCDA's work during this last and previous years.

Operations

Total income for the year was £3,950,072 This was a decrease of 4.6% compared to the previous year but an increase of 5.0% when capital grant income is excluded. Total expenditure increased by 3.9% to £3,733,567 resulting in a surplus for the year of £216,505.

Unrestricted income from charitable activities increased by 11.7% to £1,750,045 (2019/20: £1,566,414), even though the prior year total included the final £185,000 contribution from a number of long-term Healthy Lifestyles projects that ended in September 2019. The increase is attributable principally to the first full year contribution from the Making it Happen project and an expansion of the scope of the Welfare Reform project. Unrestricted income also includes Covid pandemic related support received from a number of government and other sources, which helped the charity deal with negative impact of the pandemic on its social enterprise activities. Unrestricted expenditure increased by less than 5% resulting in an unrestricted fund surplus of £153,844.

Restricted income from charitable activities reduced by £427,000 from £2,444,508 to £2,017,508. These totals include capital grants received for the construction of a Young People's Centre in Newhaven, which was completed in April 2020. Excluding these grants, which amounted to £422,434 in 2019/20 and £37,692 in 2020/21, the year on year change in restricted income was a reduction of £42,258.

Donation income, the majority of which is unrestricted, decreased by 21.5% to £84,356 (2019/20: £107,432), as Covid impacted the operation of our charity shops and our affordable counselling service. These negative impacts were partially offset by an increase in cash donations to the Seahaven Foodbank.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Reserves

Restricted funds can only be spent in accordance with mutual agreements with funders. However, trustees can use the Charity's 'free reserves' as they see fit, as long as this is in furtherance of the charity's objects as registered with the Charity Commission. As a charity whose operations are focused on the more deprived parts of East Sussex, SCDA has little call on individual donations of cash, although a significant amount of support is given in the form of people's generous contribution as volunteers. As a result, the Trustees especially value the potential of free reserves to initiate or give on-going support to SCDA services in response to need, even when available funding is insufficient.

SCDA's free reserves are calculated as follows:

	31 March 2021	31 March 2020
Total unrestricted funds	£740,291	£587,447
Of which: Unrestricted operational fixed assets	£602,207	£557,575
Free reserves	£138,084	£29,872

The Trustees monitor closely the sustainability of the charity's operations and are committed to increasing the level of free reserves.

In determining that the charity is able to operate in the current reserves position, the trustees take account of the following:

- The nature of the charity's mode of operation is that it only undertakes projects if adequate funding of both direct and indirect costs has been secured. Funding is generally secured for specified periods and projects are staffed and operated in a manner that enables costs to be eliminated after funding has ceased.
- There is considerable unused borrowing capacity in the charity's unrestricted fixed assets. The charity currently has no borrowings.
- Social enterprise is used as a means of generating funds to support activities for which external grant or contract funding cannot be secured.

Covid-19

SCDA like all organisations has been impacted by the Covid-19 pandemic. We have however been fortunate that all our contract and grant funders have maintained their support and we have been able to find ways to continue the delivery of almost all our services in Covid secure ways. This includes our children's nursery which was the only nursery in Newhaven to remain open throughout the first lockdown and our foodbank, which had to respond to a big increase in demand and move to a home delivery model. Our charity shops were required to close during periods of lockdown but retail sales are not a significant part of the charity's income and the lost sales were partly offset by grants from the Retail, Hospitality and Leisure Grant Fund. The charity has benefitted from the Coronavirus Job Retention Scheme and also received Covid-19 specific funding from Power to Change. Overall the pandemic has not had a significant negative impact on the charity's financial position, nor is it expected to do so.

7. Plans for the future

The overall direction of SCDA's activities is set and managed through a 3-year strategic planning cycle. The Strategy is being reviewed by the Board in November 2021 to absorb the changes and needs revealed through the Covid19 pandemic. The Board aims to contribute positively to the quality of life of local people, developing community assets and maintain and develop the delivery of services to create healthy and sustainable communities by addressing for individuals and communities:

- the wider determinants of health and wellbeing
- loneliness and social isolation
- economic insecurity and employability.

The Board aims to develop the distinctive contribution of SCDA by developing emphasis on the quality of provision; community links and user involvement; ensuring services are inclusive, building integrated working internally to address multiple issues; effective partnership working externally; assessment of impact and the difference SCDA services are making through the co-production of impact measures, individual action plans, community impact, independent evaluations and economic evaluation.

SCDA aims to develop and maintain its work in the three key priority programme areas and develop services to meet the needs of the most vulnerable in the community. This work is underpinned by strategic cross cutting themes:

- Identification and responsiveness to community needs
- Developing community assets including volunteering and the community and individual skills and capacity to create resilience
- Supporting the drivers of community and individual behaviour changes
- Building sustainability through social enterprise and effective and distinct models of delivery
- Effective fundraising
- Distinct organisational values
- Commitment to paid staff and volunteer development
- Effective governance
- Quality
- Inclusive services and delivery
- Measuring impact

SCDA is a development trust, a community-led and community-owned organisation, which works as a 'community anchor' – delivering services and facilities, finding solutions to local problems and helping other organisations and initiatives succeed. SCDA is independent but works with the public sector, private businesses and other community groups. SCDA aims to use self-help, trading for social purpose and development of individual and community assets to bring long-term social, economic and environmental benefits to the community.

8. Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

9. Auditors

A resolution will be put to the Annual General meeting to appoint auditors for the year ending 31st March 2022.

Signed on behalf of the Board of Trustees by:

John Cornish
Trustee (Chair)
6 November 2021

Helen Macaulay
Trustee (Treasurer)
6 November 2021

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and the Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles of the Charities' SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

We have audited the financial statements of Sussex Community Development Association Ltd ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the trustees' report, which includes the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit,

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the directors' included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor'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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group

TC Group

Statutory Auditor
Office: Steyning, West Sussex

Dated: 19 November 2021

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income					
Donations and legacies	4(a)	**75,614**	**8,742**	**84,356**	107,432
Income from investments		**181**	**-**	**181**	176
Other Income	4(b)	**97,982**	**-**	**97,982**	21,491
		173,777	**8,742**	**182,519**	129,099
Income from charitable activities					
Development of East Sussex	5	**1,750,045**	**2,017,508**	**3,767,553**	4,010,922
Total income		**1,923,822**	**2,026,250**	**3,950,072**	4,140,021
Expenditure	6				
Expenditure on charitable activities					
Development of East Sussex		**1,770,978**	**1,962,589**	**3,733,567**	3,593,871
Total expenditure		**1,770,978**	**1,962,589**	**3,733,567**	3,593,871
Net income/(expenditure) and net movement in funds for the year		**152,844**	**63,661**	**216,505**	546,150
Reconciliation of funds					
Fund balances brought forward at 1 April 2020		587,447	934,717	1,522,164	976,014
Fund balances carried forward at 31 March 2021	15	**740,291**	**998,378**	**1,738,669**	1,522,164

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

All activities of the charity are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		1,366,929		1,341,457
Current assets					
Debtors	11	115,638		132,320	
Short term deposits, cash at bank and in hand		706,907		468,495	
		822,545		600,815	
Creditors: amounts falling due within one year	12	(450,805)		(420,108)	
Net current assets			371,740		180,707
Total assets less current liabilities			1,738,669		1,522,164
The funds of the charity:					
Restricted funds	14		998,378		934,717
Other charitable funds					
Unrestricted income funds	15		740,291		587,447
Total charity funds			1,738,669		1,522,164

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies House 2006 and are for circulation to members of the Company.

The notes on pages 17 to 29 form part of these accounts.

The financial statements were approved by the Board on 6 November 2021 and signed on its behalf by

John Cornish
Trustee (Chair)

Helen Macaulay
Trustee (Treasurer)

Company Registration No. 03387617

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities:					
Net income/(expenditure) for the year		**216,505**		546,150	
Adjustments for:					
Depreciation charges	**6**	**24,297**		19,061	
Surplus on disposal of property		**-**		(19,792)	
Dividends, interest and rents from investments		**(181)**		(176)	
(Increase)/decrease in debtors	**11**	**16,682**		151,029	
Increase/(decrease) in creditors	**12**	**30,697**		(201,991)	
Net cash provided by/(used in) operating activities			**288,000**		494,281
Cash flows from investing activities:					
Dividends, interest and rents from investments		**181**		176	
Purchase of tangible assets	**10**	**(49,769)**		(418,988)	
Proceeds of disposal of tangible assets		**-**		371,650	
Net cash provided by/(used in) investing activities			**(49,588)**		(47,162)
Cash flows from financing activities:					
Repayments of borrowing		**-**		-	
Net cash used in financing activities					-
Change in cash and cash equivalents in year			**238,412**		447,119
Cash and cash equivalents at the beginning of the year			**468,495**		21,376
Cash and cash equivalents at the end of the year			**706,907**		468,495

Cash and cash equivalents above are represented by:

Cash at bank and in hand	**706,907**	468,495
Overdraft facility repayable on demand	**-**	-
	706,907	468,495

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

The charity is a charitable company, limited by guarantee, registered in England and Wales. The registered office, company number and charity number are detailed on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex Community Development Association Ltd ("SCDA") meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

The financial statements are prepared in Pounds Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Funds received that do not meet these criteria are recorded as deferred income at the year end.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income, including investment income, rental income, café income and nursery fee income is recorded on an accruals basis.

2.3 Expenditure

Expenditure is included on an accruals basis with the irrecoverable element of Value Added Tax included within the item of expense to which it relates. Costs relating specifically to a particular activity are allocated directly, others are apportioned on a basis deemed appropriate by the Trustees upon consideration of the use of the resource.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

2.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land and leasehold property are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	125 years straight line over the term of the lease
Solar panels	20 years straight line
Youth shelters, Newhaven	25 years straight line
Green gym, Hailsham	5 years straight line
28 High St Hailsham	50 years from 2015
Denton Island Youth Centre	75 years from 2021
Fixtures, fittings & equipment	Between 20% and 100% straight line

Long leasehold property is held at fair value, which is based on formal independent valuations. Details of the most recent valuation can be found in the notes to these accounts. The directors review the valuation for impairment annually.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments. The trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Creditors and provisions

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.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

2.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2.10 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2.11 Government Grants

Government grants are recognised at the fair value of the asset receive d or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met . Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2.12 Employee benefits

Termination benefits are recognised as an expense when the charity is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the charity has made an offer of voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

2.13 Legal status

Sussex Community Development Association Ltd is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is Ltd to £1 per member of the charity.

2.14 Accumulated funds

Restricted Funds - these are funds donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Unrestricted funds - these are funds, which are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 that are 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Long leasehold valuation

The valuation of long leasehold property is based on a November 2015 ML Chartered Surveyors valuation report prepared in accordance with the Practice Statements of the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Standards. On the basis of a professional valuation carried out in August 2021 the directors are of the opinion that the valuation within this report is still appropriate at the balance sheet date.

Key sources of estimation uncertainty

The Trustees are of the opinion that there are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

4(a) Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	75,614	8,742	**84,356**	107,432

SCDA benefits greatly from the involvement and enthusiastic support of its many volunteers, details of whom are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4(b) Other income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Surplus on disposal of property	-	-	-	19,792
CJRS government funding	97,982	-	**97,982**	1,699
	97,982	-	**97,982**	21,491

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants receivable	-	**2,017,508**	**2,017,508**	2,444,508
Contracted services	**1,407,508**	-	**1,586,430**	1,179,898
Social enterprise	**312,833**	-	**133,911**	324,163
Room hire	**29,704**	-	**29,704**	62,353
	1,750,045	**2,017,508**	**3,767,553**	4,010,922

Included within grants receivable are the following:

Alchemy Charitable Trust	-	800
Aspire Sussex	**57,323**	47,850
Big Lottery Fund – Befriending Project inc Counselling	**58,132**	-
Big Lottery Fund – GSA Project	**50,800**	-
Big Lottery Fund – Let's Get Working 2.7	**1,066,166**	1,234,444
Big Lottery Fund – Strength in Numbers	**82,484**	210,720
Big Lottery Fund – Youth Building Project	-	331,654
Big Lottery Fund – Awards for All Hailsham Allotment	-	10,000
Brighton and Hove City Council Housing Office	**3,100**	-
Charity Aid Foundation	**41,940**	-
Balance carried forward	**1,359,945**	1,835,468

SUSSEX COMMUNITY DEVELOPMENT ASSOCIATION LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

Balance brought forward	**1,359,945**	1,835,468
Children in Need	**9,818**	12,364
Cook's Charity	**3,000**	6,000
Co-operative Foundation	**-**	49,728
Eastbourne Borough Council – Safe From Harm	**-**	10,000
East Sussex Community Voice – VRAC	**20,163**	-
Ernest Kleinwort Charitable Trust	**11,950**	5,000
ESCC	**123,947**	5,909
Garfield Weston Foundation	**-**	30,000
Friends – C2C Recycle	**9,754**	31,939
Friends of Newhaven Foodbank	**5,489**	-
Groundworks UK Tesco Bags of Help	**1,990**	3,960
Hastings Borough Council – Bexhill Hub	**-**	11,687
Hastings Borough Council	**25,679**	-
Landaid	**-**	66,000
Lewes District Council – Covid Shop Grants	**39,815**	-
Lewes District Council – Pocket Park Funding	**15,195**	-
Lewes District Council – Foodbank funding	**11,000**	-
Lewes District Council – Safe From Harm	**3,750**	10,000
Lewes District Council – Sompriti funding	**10,000**	10,000
Lewes District Council – Connected Youth	**-**	9,420
LOSRAS	**10,250**	-
Newhaven Town Council – Foodbank	**6,000**	6,000
Newhaven Town Council – Youth funding	**9,938**	12,000
Newhaven Town Council – Fish Festival	**-**	2,500
Newhaven Town Council – Community Garden	**10,000**	-
Newhaven Young Peoples Forum	**10,000**	-
Optivo – Safe from Harm	**-**	5,000
Peter Harrison Foundation	**9,000**	9,000
Porchlight – Aspirations Project	**136,167**	123,673
Postcode Lottery Local Trust	**11,460**	-
Power To Change	**25,000**	-
Rampion Offshore	**500**	-
Rother District Council	**5,000**	7,500
Shaw Trust Ltd	**-**	7,100
Social Enterprise Kent – LMTO	**-**	13,743
Sussex Community Foundation	**49,737**	-
Sussex Mark Benevolent Fund	**-**	18,054
Sussex Police – Rural DVA	**16,959**	32,276
Sussex Police – Talking Point Project	**-**	9,884
The Pilgrims Trust	**10,000**	10,000
The Trees Community Association	**32,310**	40,451
Transport Signs – Newhaven Harbour Mural	**4,305**	-
University of Brighton	**1,885**	-
Waves Leisure	**-**	2,932
Balance carried forward	**2,000,006**	2,397,588

Balance brought forward	**2,000,006**	2,397,588
Wealden District Council – Safe From Harm	**5,000**	
Wealden District Council – Sompriti	**-**	2,750
Masonic Charitable Foundation	**-**	25,000
29th May 1961 Trust	**-**	5,000
Other grants	**12,502**	14,170
	2,017,508	2,444,508

6 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2021	Total 2020
	£	£	£	£	£
Charitable activities					
Development of East Sussex					
Activities undertaken directly	1,679,220	24,297	1.719,753	**3,423,270**	3,308,190
Support and governance costs	278,053	-	32,244	**310,297**	285,681
Total Resources Expended	1,957,273	24,297	1,751,997	**3,733,567**	3,593,871

Governance costs include amounts due to the charity's auditors of £10,363 (2020: £9,000) for audit fees and £560 (2020: £400) for non-audit fees.

7 Analysis of support and governance costs

	Total 2021 £	Total 2020 £
Staff costs	**278,053**	249,617
Other administration	**17,038**	16,485
Legal and professional Fees	**4,283**	10,179
Audit and accountancy	**10,923**	9,400
	310,297	285,681

8 Fund movements: Statement of Financial Activities – Year to 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £
Income				
Donations and legacies	4	107,268	164	107,432
Income from investments		176	-	176
Other income		21,491	-	21,491
		128,935	164	129,099
Incoming resources from charitable activities:				
Development of East Sussex	5	1,566,414	2,444,508	4,010,922
Total income		1,695,349	2,444,762	4,140,021
Expenditure				
Charitable activities:				
Development of East Sussex	6	1,693,686	1,900,185	3,593,871
Total expenditure		1,693,686	1,900,185	3,593,871
Net movement in funds		1,663	544,487	546,150
Fund balances brought forward at 1 April 2019		585,784	390,230	976,014
Fund balances carried forward At 31 March 2020		587,447	934,717	1,522,164

9 Analysis of employee numbers and costs, trustee remuneration and expenses, and the cost of key management personnel

The charity's trustees were not paid nor did they receive any other benefits from employment with SCDA (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). Except as disclosed in note 17 Related Parties, no trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the Chief Executive Officer, Finance Director and HR Director. The total employee benefits of the key management personnel of the charity were £177,809 (2020: £174,027).

Number of employees
The average monthly number of employees as full time equivalents during the year was:

	2021 Number	2020 Number
Project workers	**66**	66
Administration and support	**6**	5
	72	71

The full time equivalent staff numbers are reported above. The total number of full and part-time staff employed at 31 March 2021 was 93 (2020: 97).

Employment costs	**2021 £**	2020 £
Wages and salaries	**1,776,992**	1,728,544
Social security costs	**131,540**	125,123
Other pension costs	**58,741**	56,119
	1,957,273	1,909,786

Employment costs include redundancy costs totalling £6,740 (2020: £3,868).

Number of employees whose emoluments for the year exceeded £60,000:

	2021	2020
£80,000 - £89,999	-	1
£90,000 - £99,999	1	-

Contributions totalling £2,784 (2020: £15,769) were made during the year to a pension scheme on behalf of the above employee.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

10 Tangible fixed assets

	Land and buildings	Youth shelters & Green Gym	Computer Equipment, Trishaw & Boilers	Solar panels	Total
	£	£	£	£	£
Cost					
At 1 April 2020	1,328,190	24,649	10,929	97,305	**1,461,073**
Additions	43,339	-	6,430	-	**49,769**
At 31 March 2021	**1,371,529**	**24,649**	**17,359**	**97,305**	**1,510,842**
Depreciation					
At 1 April 2020	40,412	18,767	6,922	53,515	**119,616**
Charge for the year	15,336	540	3,556	4,865	**24,297**
	55,748	**19,307**	**10,478**	**58,380**	**143,913**
Net book value					
At 31 March 2021	**1,315,781**	**5,342**	**6,881**	**38,925**	**1,366,929**
At 31 March 2020	1,287,778	5,882	4,007	43,790	1,341,457

The net book value of land and buildings comprises:

	2021	2020
	£	£
Freeholds (Hailsham Properties 50 years from 2016)	**69,570**	71,150
Long leaseholds (over 50 years)	**740,400**	747,320
Youth Building (brought into use in April 2020)	**505,811**	469,308
	1,315,781	1,287,778

On the basis of a market value professional valuation (in accordance with the Royal Institution of Chartered Surveyors Valuation – Global Standards (the 'Red Book') carried out in August 2020 by Hunt Commercial Property Ltd the trustees have concluded that the above carrying value of the long leasehold land and buildings does not differ materially from its open market value.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

10 Tangible fixed assets, continued

Comparable historical cost for the land and buildings included at valuation:

	2021	2020
	£	£
Cost	**972,139**	972,139
Accumulated depreciation	**132,211**	124,434
At 31 March 2021	**839,928**	847,705

All other tangible fixed assets are stated at historical cost.

11 Debtors

	2021	2020
	£	£
Trade debtors	**115,638**	129,633
Prepayments and accrued income	**-**	2,687
	115,368	132,320

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**225,445**	242,679
Taxes and social security costs	**93,505**	89,822
Other creditors	**34,384**	37,528
Accruals	**38,669**	9,015
Deferred income	**58,802**	41,064
	450,805	420,108

Deferred income outstanding at the balance sheet date comprises of various income streams where the income recognition criteria outlined in the Statement of Recommended Practice (FRS 102) have not been met.

13 Pension and other post-retirement benefit commitments

The charity makes payments on behalf of the majority of its staff to individual defined contribution pension schemes. Amounts payable by the employer in the year were £58,741(2020: £56,119) and £11,959(2020: £10,766) was outstanding at the year end.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Youth Shelters	5,883	-	540	**5,343**
Victim Support	-	35,709	33,060	**2,649**
Children and Family Centre Capital	224,630	-	6,920	**217,710**
Advice Hub	102,067	309,878	255,630	**156,315**
Sompriti	-	15,000	4,682	**10,318**
Solar Panels	43,790	-	4,865	**38,925**
Community Action	21,417	58,483	79,900	-
Employability	330	1,343,040	1,343,140	**230**
Wellbeing	-	63,107	61,167	**1,940**
Youth projects	15,855	90,906	79,570	**27,191**
SCDA projects Youth Building	509,579	-	6,835	**502,744**
DICC Community Gardens	-	25,195	-	**25,195**
Family Learning	-	9,818	-	**9,818**
Healthy Lifestyles	10,817	10,000	20,817	-
Social Enterprise	349	40,115	40,464	-
SCDA other	-	25,000	25,000	-
	934,717	2,026,250	1,962,589	**998,378**

A portion of the remaining value of SCDA's 125 year lease on its Children and Family Centre (Denton Island Community Centre) is reported as a restricted fund. The Trustees recognise that their discretion over the use of this fund is restricted to the purpose agreed with each funder. In certain circumstances, where either the lease is sold or the use of the building is changed, or in some cases both of these, the funder's permission is required if the Charity is to retain the funds. In some cases the restriction is time limited. The Trustees are committed to running the Children and Family Centre for the benefit of Newhaven residents in the long term and therefore consider the possibility of either selling the lease or significantly changing its use to be remote.

Other restricted funds are as described in the Trustees' Report.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	602,207	764,722	**1,366,929**
Current assets	588,889	233,656	**822,545**
Creditors: amounts falling due within one year	(450,805)	-	**(450,805)**
	740,291	998,378	**1,738,669**

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Fund balances at 31 March 2020 are represented by:			
Tangible fixed assets	557,575	783,882	1,341,457
Current assets	449,980	150,835	600,815
Creditors: amounts falling due within one year	(420,108)	-	(420,108)
	587,447	934,717	1,522,164

16 Commitments under operating leases

At 31 March 2021 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2021	2020	**2021**	2020
	£	£	**£**	£
Due within one year	**35,281**	25,665	**10,080**	10,080
Due between two and five years	**-**	-	**11,350**	21,430
	35,281	25,665	**21,430**	31,510

In addition to the above the company is committed to the payment of ground rent at a rate of £4,000 per annum in respect of a 125 year lease on the Denton Island Community Centre which commenced on 16 November 2003.

Lease payments recognised as an expense in the year amounted to £99,532 (2020: £115,897).

17 Related parties

The following transactions with related parties had the potential to inhibit SCDA from pursuing its aims independently. SCDA is a community organisation making such relationships common and the Trustees are satisfied that SCDA's separate interests have been fully served in relation to these transactions.

SCDA contracted with Curved Thinking, of which Mr John Bell is a director, for monitoring and evaluation work at a total cost of £12,000 (2020: £64,403).