

Registered number: 03939332
Charity number: 1106623

The Trust for Developing Communities
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2023

The Trust for Developing Communities
(A company limited by guarantee)

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The Trust for Developing Communities
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Reference and administrative details of the Company, its Trustees and advisers
for the year ended 31 March 2023

Trustees	Mr R Brown MBE Mr D Byrne Mr G Heath Ms R Hillier Mr S M Kennedy Ms S McConnell Mr M Pattinson, Chair Ms T Skae
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Company registered number	03939332
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Charity registered number	1106623
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Registered office	Community Base 113 Queens Road Brighton BN1 3XG
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Company secretary	Mr G Heath
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Chief executive officer	Mr A Halle
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Independent auditors	Kreston Reeves LLP Chartered Accountants Registered Auditors Plus X Innovation Hub Lewes Road Brighton East Sussex BN2 4GL
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Bankers	CAF Bank 25 Kings Hill Kings Hill West Malling Kent ME19 4TA
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The Trust for Developing Communities (A company limited by guarantee)

Trustees' report for the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of the company for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective October 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Vision, Mission and Values

TDC's Vision is for Brighton and Hove to become a healthy, inclusive and thriving city - free from inequality.

Our Mission is to deliver community led solutions to tackle inequality.

Our Values are community, equality, diversity and inclusion.

Community. "Together we are stronger." Community is at the heart of TDC. When we connect people, organisations and communities together, this builds strengths, improves well-being and reduces inequality.

Empowerment. "Building community brings social justice." The most effective way to tackle inequality is to support people experiencing poverty and exclusion to develop skills, knowledge and strengths, to come together and take action..

Inclusion. "There is no 'them and us' only us." We are enriched by the diversity within our communities. We recognise that discrimination exists, and we fight against it. When we proactively support people to participate, including the most excluded and vulnerable - everyone gains.

Equality. "None of us can truly thrive whilst some of us are in poverty." Everyone is valuable, everyone is needed. Tackling economic, social and health inequalities enables everyone to play their full part - which benefits us all.

b. Approach and Outcomes

We work with people who experience poverty and exclusion. We take a community development approach.

The TDC Community Development Approach

- **Strength Based.** We start with what we have and build from there: our lived experience, our passion, our existing resources.
- **Participation.** We support people to identify the issues that affect their communities; and to get involved in designing and delivering solutions.
- **Connection.** We bring people together for collective action. We support people to build trusted relationships within communities and between communities.
- **Progression.** We create opportunities for people to develop and progress by contributing to their communities. This is a virtuous circle - with stronger communities then supporting people ever more effectively.
- **Communication.** We make information accessible to enable people to make informed decisions and support communities to develop a more effective voice.
- **Action.** We act, we reflect, we learn, we adapt.

Our Outcomes, that is the difference that we are aiming to make, are:

- **Health.** People have improved health and wellbeing.
- **Progression.** People have increased skills, opportunities and employability.
- **Agency.** People and communities have greater resilience and ability to affect change.
- **Connection.** People and communities are more connected.

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Trustees' report (continued)
for the year ended 31 March 2023

c. Strategy

In April 2023 TDC launched its new strategy **The Inclusive City** - a positive vision for our home city of Brighton & Hove. The strategy was created in response to the current state of inequality, which has been exacerbated by the cost-of-living crisis and it builds upon the charity's recent achievements to aim to make an even greater impact, the TDC way – that is through delivering community led solutions.

The strategy sets the priorities and pathway for TDC to become a more healthy, inclusive and thriving organisation in order to enable Brighton & Hove become a more healthy, inclusive and thriving city. .

Activities, Achievements and Performance

a. Overview

This was another year where our three departments – Neighbourhoods, Equalities and Youth - each excelled to deliver their fullest year yet. Throughout the year TDC supported over 21,000 individuals experiencing poverty and exclusion – around one out of every twelve people in the city. 29% of people we worked with are from ethnically diverse communities, 20% were older people and 19% were people with a disability or with special educational needs.

We worked with 1,858 young people. Delivering significant one to one work with 655 individuals and worked with 1,846 adult learners, training 358 professionals. We supported 310 community groups, who we helped raise £217,925. We supported over 1,220 people to volunteer over 71,000 hours of volunteering.

The heart of our Neighbourhood work remains community development delivery in local areas experiencing high levels of deprivation. We continue to lead the highly effective Inclusive Communities Partnership, delivering integrated community development and engagement work across the city, which, following another year of strong performance received a two-year extension.

The Neighbourhood team continued to respond to communities affected by Covid, by delivering a range of projects to support the uptake of the Covid vaccine amongst communities facing poverty and exclusion and delivering new cost of living crisis pilots. Our Ageing Well work expanded to support additional community groups – led by older people themselves and we delivered a new project to support adults with learning disabilities in Whitehawk.

TDC's Equalities Team continued a growing focus on addressing health inequalities. We began the Act on Cancer Together project to support people to gain awareness of signs and symptoms of cancer to increase uptake of screening to improve early diagnosis rates – with a focus on communities experiencing poverty and exclusion. This is delivered in coordination with other condition specific work such as running peer support groups on issues such as hypertension and diabetes and we create opportunities for communities to influence local health delivery. We continued our wellbeing delivery through our Social Prescribing Plus and UOK work.

Between our MESH project - Multicultural Employability Support Hub, and our Finding Your Way course we supported over 60 people into jobs, and we continued delivery on our strong Community Learning partnership. We continue to support a range of community groups from ethnically diverse communities and created new work to support incoming Ukrainian refugees – with employability and advice and guidance, along with supporting the development of a community led group.

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Trustees' report (continued)
for the year ended 31 March 2023

The TDC Youth Team's work is focused on young people living in areas with high levels of deprivation – with our regular youth clubs the foundation of this work. We continue to lead the Brighton Streets partnership, which offers detached youth work across the city and a broad range of additional interventions around arts and sports to support young people affected by violence, whilst also focusing on prevention. We developed new work through the year to support young people from the Albanian community, including Unaccompanied Asylum-Seeking Children.

We greatly increased our range of individual offers for young people facing challenges. We have coaching accessible via statutory services - such as our Hospital Youth Work, new project Turnaround supporting young people in the criminal justice system, and Health and Wellbeing Youth Work in schools – or open access, such as our new Men 2 Be programme and New View, which is part of a national mentoring pilot.

b. Main activities undertaken to further the Company's purposes for the public benefit

TDC's main activities, as described above, are all focused on supporting communities experiencing poverty and exclusion in the city of Brighton and Hove – for public benefit. The Trustees confirm that they have had due regard to Charity Commission guidance on public benefit in setting the Charity's objectives and activities.

Financial review

a. Going concern

The Trustees, led by the Internal Sub-Committee, created a sustainable financial plan to accompany the new strategy, which has enabled them to form the conclusion that they are fully confident that the Company has adequate resources to continue at full operational capacity for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Results for the year

The charity's total income for the year was £2,064,241 (2022: £1,726,616) and had net incoming resources for the year of £116,368 (2022: £90,748).

This is another extremely strong financial performance for the charity, with 20% growth for the year – and more than trebling in income and output in the past five years.

Despite this growth, the organisation has been able to continue to meet its reserves target, showing sound financial planning and management. This performance is testament to the charity's ability to respond to the needs of communities, to create and deliver compelling work and to manage itself as an effective organisation.

c. Reserves policy

The TDC reserves policy is to: ensure the organisation's resilience; protect ongoing sustainability; enable the continuation of delivery of charitable activities for our beneficiaries; and as a demonstration of good stewardship of the charity's funds. To achieve this, the Trustees believe that the reserves target is to hold the appropriate funding to cover: our designated funds; the charity's organisational costs for three months – including staffing and central services costs; and a sum for legal and redundancy costs in the case of closure. The figure represented by this reserves target at year end is £462,000 (2022: £378,000).

During the year the Trustees fully discharged its previously designated TDC Covid Recovery Development Fund. This was primarily through delivering Cost of Living Pilots, which took a design thinking approach to creating new projects that lessened the impact of the cost-of-living crisis on people living in areas experiencing high levels of deprivation. Work included public living room spaces and batch cook and eat sessions. Learning from these pilots have now been incorporated into our mainstream delivery.

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Trustees' report (continued)
for the year ended 31 March 2023

The Trustees are now allocating £40,000 to a new designated fund – The Member Participation Fund - to support more full involvement of TDC's members in the running of the organisation through the development of Member Advisory Groups for each department's work and improvements to systems that will enable greater Member engagement.

After taking account of the annual recalculation of our redundancy costs, our fixed asset position, revised running costs and our designated funds, our remaining free reserves stand at £462,000 (2022: £378,000). This shows we have retained the goal of 96% of our reserves target (2022: 100%).

d. Investments policy

All TDC monies held in reserves are spread across different financial institutions that are covered by the £85,000 maximum Financial Services Compensation Scheme. We review the investment income from these funds at Internal Sub-Committee meetings and weigh this against speed of access to monies.

e. Principal risks

TDC continued to implement its Risk Register process, which is now overseen by a new role - Quality Manager. This involves a full in-depth organisational Risk Review at the start of the year, with input from the Trustees and Senior Leadership Team (SLT.) This process scores a full range of potential risks against likelihood and impact and identifies Key Risks.

During the year 10 Key Risks were highlighted. Each is then explored in more depth and mitigating actions are developed and put together in an action plan. On a quarterly basis, the SLT and the Board's Internal Sub-Committee then review the Key Risks, the action plan and identify any emerging risks, responding through the year to reduce and manage risk. The Quality Manager is also leading the process to gain the Trusted Charity Quality Mark during 2023-24.

f. Financial risk

TDC's financial risk management is led by the Treasurer, who is a fully qualified chartered accountant with over 20 years' experience of senior finance work. The Treasurer is a key member of the Board's Internal Sub-Committee, who are responsible for oversight of financial risk at TDC.

TDC employs both a Finance Director and Finance Officer to manage the day-to-day finances of the organisation. They continue to closely follow the Finance Procedures developed in 2020. During the year the decision was taken to transfer to a new financial software product. This was conducted with support from the Auditors and was successfully actioned during the latter part of the financial year to enable the charity to begin 2023-24 on the new software. This transfer is facilitating greater devolution of budgets to managers – with more tools for oversight and controls and is being supported by a full training programme and implementation plan.

g. Principal funding and income generation

The charity continues to be primarily funded directly through local statutory sources of income, increasingly as a Lead Partner, supplemented by grants from Trusts and Foundations, national government, by generating income by selling training and consultancy services and by delivering contracts via other charities who lead projects where TDC is a delivery partner. The full list of TDC's funders is detailed in Note 14.

The Trustees remain mindful of ensuring that any new income streams are only to deliver work that fits the organisation's values, strategy and community development approach.

Responsibility for income generation is led by the Chief Executive who shares this task amongst both a central development team, overseen by a Senior Development Manager and the Directors of each delivery Department.

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Trustees' report (continued)
for the year ended 31 March 2023

h. Support costs

The Support Costs analysis shows the full Central Services costs, this includes central staff, organisational overheads such as rent, other office costs, audit fees, governance and IT costs. Growth in the organisation has enabled further development of the central staff team, to now include a Quality Manager position and additional administration staffing. This has resulted in better support for delivery and increased efficiencies.

During the year a review of TDC's use of IT was started to create a Digital Strategy, that will be completed in 2023. This will ensure that a long-term view can be taken to better utilise technology opportunities to increase organisational effectiveness, safeguard data and improve delivery.

Structure, governance and management

a. Constitution

The Trust for Developing Communities is registered as a charitable company limited by guarantee and was set up by a Trust deed.

Its governing document is its Memorandum and Articles of Association dated 3 March 2000, amended at General Meetings held on 12 December 2002, 20 October 2004 and 18th October 2016.

b. Trustees appointment, induction and indemnity

The management of the Company is the responsibility of the Trustees, who are elected to serve three-year terms by TDC's Members at each Annual General Meeting (AGM). With TDC's Membership comprising local community groups and individuals.

Prospective Trustees undertake a thorough application and induction process and can be co-opted onto the Board by Trustees before standing at the AGM. The Trustees must consist of at least five and not more than 15 individuals. One third of the Trustees must retire at each AGM, though may stand for re-election. At the most recent AGM on 29 March 2023, the two Trustees who stood down were both re-elected by Members, meaning that membership of the Trustee Board remained stable throughout the year, with our eight Trustees listed above.

In addition to a robust risk framework and governance procedures, the charity continues to purchase Trustee indemnity insurance, with appropriate levels of cover.

c. Organisational structure, management, staffing and remuneration

The Trustees delegate day to day decision making to the Chief Executive who is supported by the Senior Leadership Team, comprising department directors and key central staff. In acknowledgement of the growth of the organisation and to further distribute leadership with the organisation a Reorganisation process was conducted which resulted in some additional management positions being created – most notably with the promotion of long standing and highly respected staff member Kaye Duerdoth to a new role of Deputy Chief Executive.

TDC operate a remuneration policy overseen by the Board of Trustees which is used to set the pay and remuneration for TDC's key management personnel, and for all staff. The organisation used the National Joint Council pay scales to set pay levels and assigns roles to specific bandings to reflect the skills required for specific roles. Employees at TDC progress to the next salary point within their band on 1st April each year, subject to satisfactory performance, assuming they have been in post for over six months and until they reach the top of their scale.

Before the start of the year the Trustees agreed a cost-of-living increase of 4% to all staff to be added from the 1st April 2022. However, in acknowledgement of the severity of inflation that hit the economy during the year an additional payment award was made to all staff in year- prioritising lower paid staff. Again, in acknowledgement of the financial pressures facing staff and with reference to organisational affordability a 7% cost of living award was agreed in advance of 2023-24, of this was 5% consolidated and 2% non-consolidated.

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Trustees' report (continued)
for the year ended 31 March 2023

TDC is a people powered organisation and none of the extensive and impactful work outlined in this report would be possible without the dedication, skill and tenacity of TDC's exceptional staff team. At year end, TDC staff worked a total of 1,249 hours per week across 63 team members – and the Trustees would like to pay tribute to each and every one of them.

d. Related party relationships

TDC has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and TDC at 31 March 2023.

Plans for future periods

TDC's new strategy The Inclusive City has identified three priorities. Thriving is about further developing the established areas of TDC's work, Inclusive identifies new areas to further embed our values and increase our impact and Healthy will strengthen our systems to make us a more effective organisation.

Thriving. We will sustain and develop community development work in areas of the city with high levels of deprivation, which will remain, as always, at the heart of TDC, with acknowledgement that the most significant intersectional factor is poverty when coupled with any additional exclusions. We will bring local youth work into the Neighbourhoods Team to enhance integration. We will sustain and develop TDC's safe and transformative youth work that delivers active, educational activities that supports the personal, social and economic development of young people. We will continue to focus on addressing health inequalities, building on existing health work that includes proactive support to people with health issues, a social marketing approach to getting information to people to enable informed choices, making health services more accessible and supporting communities to influence health systems.

Inclusive. To build new areas of work that are essential to further embedding TDC values in our work. This includes new work to transform participation in TDC. Increasing community involvement as beneficiaries, members, staff and Trustees. Building a new Progression Programme of pathways for community members to gain new skills, learning and confidence whilst contributing to communities, including developing a new supported employment programme. We are committed to creating a new participatory action research programme.

Healthy. To strengthen the organisation to ensure TDC is an effective, values driven charity that can deliver on its mission by sustaining and develop effective central services within TDC and evolving internal systems to embed more connected working practices, including further developing our distributed leadership model and becoming a more psychologically informed organisation.

We acknowledge the growing challenges that communities face – and the uphill struggle against growing inequality. We are also aware of the pace of change and are mindful of how such an unexpected and impactful issue - Covid - required a complete realignment of operations, so we know that strategy and planning will only take us so far. With sound values to guide us and increased organisational resilience, we know we are ready to be agile in response to the challenges ahead, in order to move towards our vision of Brighton and Hove becoming a healthy, inclusive and thriving city - free from inequality.

Thank you. The Trustees of TDC would like to express our appreciation to the many partner organisations that we worked with throughout the year – with such positive engagement - the fight against inequality requires us all to pool our resources to achieve greater than the sum of our parts. We would also like to take this opportunity to say a sincere 'thank you' to our wonderful funders and supporters, without whom, none of this work would be possible - we are enormously grateful for your support. .

The Trust for Developing Communities
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Trustees' report (continued)
for the year ended 31 March 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Mr M Pattinson
(Chair of Trustees)

Date: 20/09/2023

The Trust for Developing Communities
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Independent auditors' report to the Members of The Trust for Developing Communities

Opinion

We have audited the financial statements of The Trust for Developing Communities (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation 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, including its income and expenditure 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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Independent auditors' report to the Members of The Trust for Developing Communities (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of 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.

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Independent auditors' report to the Members of The Trust for Developing Communities (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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 on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase income or reduce expenditure, management bias in judgemental areas of the financial statements such as the allocation of funds. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance, and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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Independent auditors' report to the Members of The Trust for Developing Communities (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Registered Auditors
Brighton

Date: 2 October 2023

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

The Trust for Developing Communities
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Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	263	263	43,866
Charitable activities	4	1,940,039	118,430	2,058,469	1,680,420
Investments	5	-	5,509	5,509	2,330
Total income		1,940,039	124,202	2,064,241	1,726,616
Expenditure on:					
Raising funds		-	31,223	31,223	23,751
Charitable activities	6	1,907,740	8,910	1,916,650	1,612,117
Total expenditure		1,907,740	40,133	1,947,873	1,635,868
Net movement in funds		32,299	84,069	116,368	90,748
Reconciliation of funds:					
Total funds brought forward		6,589	377,595	384,184	293,436
Net movement in funds		32,299	84,069	116,368	90,748
Total funds carried forward		38,888	461,664	500,552	384,184

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 34 form part of these financial statements.

The Trust for Developing Communities
(A company limited by guarantee)
Registered number: 03939332

Balance sheet
as at 31 March 2023

	Note	2023 £	2022 £
Tangible assets	11	21,092	-
		<u>21,092</u>	<u>-</u>
Current assets			
Debtors	12	245,522	153,633
Cash at bank and in hand		526,370	418,632
		<u>771,892</u>	<u>572,265</u>
Creditors: amounts falling due within one year	13	(292,432)	(188,081)
Net current assets		<u>479,460</u>	<u>384,184</u>
Total net assets		<u><u>500,552</u></u>	<u><u>384,184</u></u>
Charity funds			
Restricted funds	14	38,888	6,589
Unrestricted funds	14	461,664	377,595
Total funds		<u><u>500,552</u></u>	<u><u>384,184</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Mr M Pattinson

(Chair of Trustees)

Date: 20/09/2023

The notes on pages 16 to 34 form part of these financial statements.

The Trust for Developing Communities
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	16	105,438	8,963
		<hr/>	<hr/>
Cash flows from investing activities			
Dividends, interests and rents from investments		2,300	2,330
		<hr/>	<hr/>
Net cash provided by investing activities		2,300	2,330
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		107,738	11,293
Cash and cash equivalents at the beginning of the year		418,632	407,339
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	17	526,370	418,632
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 16 to 34 form part of these financial statements

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

1. General information

The company is a company limited by guarantee. Membership of the company is open to any individual or organisation interested in promoting the objects. Members elect trustees to govern the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered office and principal place of business of the charity is:

Community Base
113 Queens Road
Brighton
England
BN1 3XG

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trust for Developing Communities meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from donations is accounted for as received by the charity.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 3 years straight line
Fixtures, fittings & computer equipment	- 3 years straight line

2.7 Debtors

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

2.8 Cash at bank and in hand

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

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

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

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

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

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	263	263

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	26,039	26,039
Government grants	17,827	17,827
	<u>43,866</u>	<u>43,866</u>

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Community benefit	1,940,039	118,430	2,058,469

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Community benefit	1,537,439	142,981	1,680,420

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

Grants received included within charitable activities are as follows:

	2023 £	2022 £
Adult Social Care - BHCC Ageing Well	41,485	41,285
Third Sector Commission - BHCC	520,400	520,400
MESH Resettlement Funding - BHCC	25,000	-
Cancer Awareness & Early Diagnosis - BHCC	50,000	-
CCG Winter Access Fund	9,970	-
Clarion Futures	8,307	8,137
Community Learning Programme	49,591	50,323
CCG and BHCC via Southdown for Community Roots	55,665	50,292
Contain Outbreak Management Fund	-	150,000
Department of Health - Social Prescribing	22,265	22,266
Enjoolata Foundation	-	5,000
ESF Community Grant via London Learning Consortium	35,333	11,684
Flexible Support Fund - DWP MESH	55,350	43,300
Friends, Families and Travellers	9,981	9,472
Health for All (NHST)	19,291	19,134
Holiday Activity and Food	8,454	34,658
Household Support Fund (formerly Covid Winter Fund)	24,000	16,848
Macmillan Cancer Support	20,580	-
Ministry of Justice - Turnaround	30,771	-
NHS England Core 20Plus5	36,798	-
Public Health Vaccine Equity	170,000	-
Rockinghorse Children's Charity	36,000	-
Serious Organise Crime Community Coordination Fund	129,000	-
Serious Organised Crime Prevention Fund	5,000	24,000
Sussex Community Foundation	-	10,000
Sussex Partnership NHS Foundation Trust	19,212	17,895
The Hyde Group	9,807	5,000
The Pebble Trust	12,581	-
Ukrainian Support Fund	50,000	-
Violence Reduction Fund	222,074	239,813
Wellcome Trust & BBC Children in Need	38,404	40,289
Youth Endowment Fund - MST Mentoring	16,847	5,375
Youth Led Grants Programme - BHCC	30,487	47,573
Youth Service Grants Programme	163,900	156,450
Small and other grants	13,486	8,245
	1,940,039	1,537,439

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Deposit account interest	5,509	5,509

	Unrestricted funds 2022 £	Total funds 2022 £
Deposit account interest	2,330	2,330

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Community benefit	1,907,740	8,910	1,916,650

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Community benefit	1,548,776	63,341	1,612,117

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Community benefit	1,754,574	162,076	1,916,650

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Community benefit	1,528,631	83,486	1,612,117

Analysis of direct costs

	Community benefit 2023 £	Total funds 2023 £
Staff costs	1,074,387	1,074,387
Other staff & volunteer costs	8,233	8,233
Venue hire & refreshments	10,155	10,155
Project equipment/materials	15,355	15,355
Funds distributed to partners	416,247	416,247
Printing, postage & stationery, telephone & IT	26,665	26,665
Youth activities	49,844	49,844
Freelance delivery staff	91,964	91,964
Other project costs	19,328	19,328
Project travel & subsistence	6,529	6,529
Client costs	23,758	23,758
Community group payments	12,109	12,109
	1,754,574	1,754,574

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Community benefit 2022 £	Total funds 2022 £
Staff costs	838,207	838,207
Other staff & volunteer costs	14,286	14,286
Venue hire & refreshments	17,396	17,396
Project equipment/materials	24,497	24,497
Funds distributed to partners	419,715	419,715
Printing, postage & stationery, telephone & IT	21,364	21,364
Youth activities	39,062	39,062
Freelance delivery staff	67,838	67,838
Other project costs	11,399	11,399
Project travel & subsistence	2,781	2,781
Client costs	16,892	16,892
Community group payments	55,194	55,194
	1,528,631	1,528,631

Analysis of support costs

	Community benefit 2023 £	Total funds 2023 £
Staff costs	19,554	19,554
Printing, postage & stationery & telephone	6,767	6,767
Other office costs	15,872	15,872
Depreciation	10,547	10,547
Consultant support	35,588	35,588
Rent	24,750	24,750
IT licences and support	35,229	35,229
Audit & accountancy fees	11,700	11,700
Governance costs	2,069	2,069
	162,076	162,076

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Community benefit 2022 £	Total funds 2022 £
Staff costs	19,553	19,553
Printing, postage & stationery & telephone	4,411	4,411
Other office costs	9,444	9,444
Consultant support	2,250	2,250
Rent	20,259	20,259
IT licences and support	15,307	15,307
Audit & Accountancy fees	8,580	8,580
Governance costs	3,682	3,682
	<u>83,486</u>	<u>83,486</u>

8. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £8,175 (2022 - £7,020), and other accounting services of £1,575 (2022 - £3,140).

9. Staff costs

	2023 £	2022 £
Wages and salaries	1,005,084	790,069
Social security costs	70,917	51,883
Contribution to defined contribution pension schemes	49,163	39,559
	<u>1,125,164</u>	<u>881,511</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Total	<u>54</u>	<u>45</u>

The Trust for Developing Communities
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

In 2023 and 2022 the Trust for Developing Communities consider their key management personnel to be:

Athol Halle (Chief Executive); Adam Muirhead (Director of Youth Work); Kaye Duerdoth (Director of Equalities); Kirsty Walker (Director of Neighbourhoods); Jo Rees (Finance Director); Jo Winyard (Operations Manager) and Lisa Marshall (Development Manager).

Remuneration and benefits received by key management personnel during the year amounted to £269,909 (2022: £251,776), made up of salaries of £254,810 (2022: £238,398) and employers pension contributions of £15,099 (2022: £13,378).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Tangible fixed assets

	Motor vehicles £	Fixtures, fittings & computer equipment £	Total £
Cost or valuation			
At 1 April 2022	-	9,146	9,146
Additions	31,639	-	31,639
At 31 March 2023	31,639	9,146	40,785
Depreciation			
At 1 April 2022	-	9,146	9,146
Charge for the year	10,547	-	10,547
At 31 March 2023	10,547	9,146	19,693
Net book value			
At 31 March 2023	21,092	-	21,092
At 31 March 2022	-	-	-

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	240,867	147,575
Other debtors	-	91
Prepayments and accrued income	4,655	5,967
	245,522	153,633

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	46,399	67,590
Other taxation and social security	28,467	16,928
Other creditors	184	6,137
Accruals and deferred income	217,382	97,426
	292,432	188,081

	2023 £	2022 £
Deferred income at 1 April 2022	66,238	60,681
Resources deferred during the year	190,768	61,625
Amounts released from previous periods	(66,238)	(56,068)
	190,768	66,238

Deferred income arises from grants received in the financial year that also relate to subsequent financial years.

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Redundancy fund	92,000	-	-	20,000	112,000
Member participation fund	-	-	-	40,000	40,000
Covid Recovery Development Fund	40,000	-	-	(40,000)	-
	132,000	-	-	20,000	152,000
General funds					
General Funds	245,595	124,202	(40,133)	(20,000)	309,664
Total Unrestricted funds	377,595	124,202	(40,133)	-	461,664

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

14. Statement of funds (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Restricted funds					
Third Sector Commission	-	520,400	(520,400)	-	-
Public Health Vaccine Equity	-	170,000	(170,000)	-	-
Adult Social Care - BHCC					
Ageing Well	-	41,485	(41,485)	-	-
Other neighbourhood projects	5,000	43,449	(48,449)	-	-
Brighton and Hove Youth Grants Programme	-	163,900	(163,900)	-	-
Sussex Violence Reduction Partnership	-	258,074	(258,074)	-	-
Serious Organised Crime Community Coordination Fund	-	129,000	(91,694)	-	37,306
Other youth projects	-	176,260	(174,678)	-	1,582
Community Learning Programme	-	49,591	(49,591)	-	-
MESH	-	80,350	(80,350)	-	-
CCG and BHCC via Southdown for Community Roots	1,589	55,665	(57,254)	-	-
Cancer Awareness & Early Diagnosis - BHCC	-	70,580	(70,580)	-	-
Ukrainian Refugee Programme	-	50,000	(50,000)	-	-
Other equalities projects	-	131,285	(131,285)	-	-
	6,589	1,940,039	(1,907,740)	-	38,888
Total of funds	384,184	2,064,241	(1,947,873)	-	500,552

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Redundancy fund	55,000	-	-	37,000	92,000
Member participation fund	7,487	-	-	(7,487)	-
Covid Recovery Development Fund	-	-	-	40,000	40,000
	<u>62,487</u>	<u>-</u>	<u>-</u>	<u>69,513</u>	<u>132,000</u>
General funds					
General Funds	<u>217,523</u>	<u>189,177</u>	<u>(87,092)</u>	<u>(74,013)</u>	<u>245,595</u>
Total Unrestricted funds	<u>280,010</u>	<u>189,177</u>	<u>(87,092)</u>	<u>(4,500)</u>	<u>377,595</u>

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

14. Statement of funds (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Restricted funds					
Third Sector Commission	-	520,400	(520,400)	-	-
Public Health Vaccine Equity	-	150,000	(150,000)	-	-
Adult Social Care - BHCC					
Ageing Well	-	41,285	(41,285)	-	-
Other neighbourhood projects	-	64,516	(59,516)	-	5,000
Brighton and Hove Youth Grants Programme	-	156,450	(156,450)	-	-
Sussex Violence Reduction Partnership	5,856	239,813	(250,169)	4,500	-
Serious Organised Crime Community Coordination Fund	-	40,289	(40,289)	-	-
Other youth projects	5,431	129,973	(135,404)	-	-
Community Learning Programme	-	50,323	(50,323)	-	-
<-- Enter row heading -->	-	50,292	(50,292)	-	-
MESH	-	43,300	(43,300)	-	-
CCG and BHCC via Southdown for Community Roots	2,139	50,798	(51,348)	-	1,589
	<u>13,426</u>	<u>1,537,439</u>	<u>(1,548,776)</u>	<u>4,500</u>	<u>6,589</u>
Total of funds	<u>293,436</u>	<u>1,726,616</u>	<u>(1,635,868)</u>	<u>-</u>	<u>384,184</u>

Notes to the financial statements
for the year ended 31 March 2023

Details of restricted funds

NEIGHBOURHOOD

Inclusive Communities Partnership – Community Development and Engagement

TDC are Lead Partner in the Inclusive Community Partnership who deliver the community development and community engagement contract funded through the Brighton and Hove City Council Third Sector Commission. This work focuses on neighbourhoods with high levels of poverty and communities experiencing exclusion. This was the third year of an initial three-year contract, which following strong performance, received a two-year extension to the end of March 2025.

Vaccine Equity

TDC delivered a range of projects to support the uptake of the Covid vaccine amongst communities facing poverty and exclusion. This included Peer Educators working alongside mobile vaccine units, health promotion work, and a Vaccine Champion research projects into vaccine hesitancy amongst families.

Adult Social Care - BHCC Ageing Well

TDC delivered community development work with older people, to support them to set up and run their own groups, funded by Adult Social Care through the Ageing Well partnership, led by Impact Initiatives.

Other Neighbourhood Projects

These included: 'Speakout East' supporting people with learning disabilities in Whitehawk; 'Health for All' addressing health inequalities in Whitehawk and Hangleton with HKP, Wellsbourne and Speakout, funded by NHS Charities Together; TDC's 'Albanian Community Support Project' – funded by the Home Office's Serious Organised Crime Prevention Fund; and 'Portslade Community Action' – funded by Hyde Housing and Clarion Housing Association.

EQUALITIES

MESH

The MESH project (Multicultural Employability Support Hub) continued to provide employability support for people from ethnically diverse backgrounds through delivering peer support job clubs, English language skills and individual support. Initial funding from the DWP's Flexible Support Fund was completed in the first half of the year, which was replaced by direct funding from BHCC later in the year.

ACT – Cancer Awareness and Early Diagnosis

The Act on Cancer Together (ACT) project was created when TDC won the BHCC Public Health Team's contract starting in October 2022. The work is about supporting people to gain awareness of sign and symptoms of cancer to increase uptake of screening to improve early diagnosis rates – with a focus on communities experiencing poverty and exclusion. The work includes citywide campaigns, targeted information and peer support. The project is match funded by Macmillan to enable the provision of continuing support to people if they are diagnosed with cancer.

UOK

This project works to improve the mental health and well-being of people from Black, Asian and minority ethnic communities through both group work and individual support. Commissioned by BHCC and Sussex Health & Care through the UOK partnership led by Southdown. TDC deliver in partnership with HKP. The project formerly known as Community Roots.

Ukrainian Refugee Programme

Following the arrival of over 500 Ukrainian refugees into the city, TDC promptly responded to create a range of support opportunities. This included community development support to Stand for Ukraine a refugee led group, work to support Ukrainians to access health services and the development of a specialist MESH programme focused on supporting Ukrainians into work – which including employing two Ukrainian staff members.

Community Learning Programme

Support for community members in neighbourhoods with high levels of poverty and communities experiencing exclusion to access learning opportunities. TDC lead a partnership with HKP and Brighton Unemployed Centre Families Project which is funded through the council's Third Sector Commission.

The Trust for Developing Communities
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Notes to the financial statements
for the year ended 31 March 2023

Other Equalities Projects

These included: 'Household Support Fund' – distributing grants to people and families in need for support with the cost-of-living crisis. All money was passed directly to beneficiaries, with funding from BHCC; 'Social Prescribing Plus' delivering group and individual support to people Black, Asian and minority ethnic communities in partnership with FFT, SIS and Switchboard and led by Together Co; 'Finding Your Way' – training and learning to support people from excluded communities with employability, funded by the European Social Fund via London Learning Consortium; 'Core 20PLUS5' and 'Winter Access Fund' combined to create a new health inequalities project focusing on five key health conditions that disproportionately effect people facing poverty and exclusion, funded by NHS England via Sussex Health & Care; and 'Ignite' supported by Brighton University's Community University Partnership Project to support the development of new community engagement processes.

YOUTH

Sussex Violence Reduction Partnership

TDC lead the 'Brighton Streets' partnership which delivers a range of projects to address young people affected by violence, this broad project includes: detached youth work across the city delivered with Hangleton & Knoll Project (HKP) and Tarnar Community Project; 'Hospital Youth Work' - with TDC youth workers based at the Emergency Department in the Royal Alexandra Children's Hospital (which is co-funded by Rockinghorse Children's Charity); a successful new Schools Youth Work pilot based in Longhill High School; a Boxing Club; and both 'Represent' – a youth arts work project with probation service users led by Brighton Dome and 'Shift' – the music mentoring project led by AudioActive. Funding originates from the Home Office and goes to the Sussex Violence Reduction Partnership, who commission TDC via BHCC.

Brighton and Hove Youth Service Grants Programme

TDC delivers a broad range of youth work offers focusing on neighbourhoods experiencing deprivation in two areas of the city - the North Area and the East Area, commissioned by BHCC.

Serious Organised Crime Community Coordination Fund

New initiatives to support the Albanian community in Sussex to safeguard people and prevent involvement in social harm. This included specialist work with Unaccompanied Asylum Seeking Children; youth work activities to engage with young Albanians at risk; and community development and engagement support to build a strong, resilient local Albanian community.

Other Youth Projects

These include: 'Holiday Activity & Food' - running holiday clubs with food provision for children in areas of the city experiencing deprivation funded from Central Government via BHCC; 'Traveller Youth Work' - delivering regular youth clubs on a Traveller site, with funding from Friends, Families and Travellers; 'Youth-led Grants' – supporting young people to apply for council funding and deliver their own youth-led projects; 'Curiosity Club' completion of the project inspiring and educating young people in East Brighton about science and technology funded by Wellcome Trust and Children in Need. Also we delivered sports projects with 'Active Sussex', 'Thrive' to support young people develop confidence with money, the 'Shakespeare in Italy' project with Apples and Eyes, and supported girls with wellbeing through UK Youth's 'EmpowHER' project.

TDC also delivered a range of projects focusing on providing individual support to young people facing challenges including: New View – part of multi-site national research trial into youth mentoring, funded by Centre for Youth Impact and Youth Endowment Fund; 'Health & Well-Being Youth Work'- working with Schools Nursing Teams to give support to young people in need, delivered in partnership with HKP and Impact Initiatives and funded by Sussex Partnership NHS Foundation Trust; 'Turnaround' supporting young people in the criminal justice system in partnership with the Youth Offending Team; 'Men To Be' mentoring for young men at risk, led by HKP and funded by The Pebble Trust.

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	21,092	21,092
Current assets	38,888	733,004	771,892
Creditors due within one year	-	(292,432)	(292,432)
Total	38,888	461,664	500,552

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	6,589	565,676	572,265
Creditors due within one year	-	(188,081)	(188,081)
Total	6,589	377,595	384,184

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	116,368	90,748
Adjustments for:		
Depreciation charges	10,547	-
Interest received	(2,300)	(2,330)
(Increase)/decrease in debtors	(91,889)	(120,745)
Increase in creditors	104,351	41,290
Increase in fixed assets	(31,639)	-
Net cash provided by operating activities	105,438	8,963

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17. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>526,370</u>	<u>418,632</u>

18. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>418,632</u>	<u>107,738</u>	<u>526,370</u>

19. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £49,163 (2022 - £39,559). Contributions totalling £28 (2022 - £6,137) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

The Company had no commitments under non-cancellable operating leases at 31 March 2023.

21. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 March 2023.

22. Controlling party

There is no ultimate controlling party.