

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 2024

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

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

Reference and administrative details of the Company, its Trustees and advisers

Trustees	R Brown MBE Mr D Byrne Ms N Choudhury - joined 15 May 2024 Mr G Heath- resigned 11 October 2023 Ms R Hillier Mr S Kennedy Mr C Llewellyn - joined 21 February 2024 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 A Hallé
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Chief executive officer	Mr A Hallé
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Independent auditors	Kreston Reeves LLP Chartered Accountants Registered Auditors Plus X Innovation Hub Lewes Road Brighton BN2 4GL
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Bankers	CAF Bank 25 Kings Hill Kings Hill West Malling Kent ME19 4TA
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Trustees' report for the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of the charity for the year ended 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual Report and the financial statements of the company comply with the current statutory requirements, the requirements of the charity'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).

Objectives

a. Vision, Mission and Values

The Trust for Developing Communities' **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.

Values. We are guided by our values - Community, Empowerment, Inclusion and Equality.

- **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.

c. Strategy

This annual report marks the first year of delivery of The Inclusive City strategy - a positive vision for our home city of Brighton & Hove which sets the priorities and pathway for the Trust for Developing Communities 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

The Trust for Developing Communities successfully delivered the first year of our Inclusive City strategy, with our largest ever programme of delivery – bringing together a broad range of work across our Neighbourhoods, Equalities and Youth Work teams - all focused on community led solutions to tackling inequality in Brighton and Hove.

Over the year we supported 26,697 individuals facing poverty and exclusion, to work towards the four the outcomes of: Health - improving health and wellbeing; Progression - increasing skills and opportunities; Connection - connecting people and communities; and Agency - building resilience and empowering people to affect change. This included working with 7,920 older people and delivering youth work to 1,921 young people. Overall, 27% of people we supported are from ethnically diverse communities and 22% of people had a disability or special educational needs. Through the year we supported 331 community groups and collaborated with 64 organisations across 26 formal partnerships - of which we led 17. A further 22,000 people were supported through these partnerships we lead.

Neighbourhoods. TDC's primary delivery with the Neighbourhoods Department is to lead The Inclusive Community Partnership, which works to improve the well-being, resilience, and inclusion of communities in Brighton and Hove that face inequality and poverty. The Partnership comprises twelve local charities, who combine our expertise and resources to integrate community development and engagement to tackle inequality in our city. Members joining this year include the new lead for ethnically diverse engagement Bridging Change, to whom TDC transferred responsibility, having stewarded this function until it could be passed to a community led group; and The Clare Project became a new direct partner in recognition of their role with the trans and non-binary communities.

The Inclusive Community Partnership's work saw over 16,700 people engaged in community groups, who were supported to raise £348,000 in income and £103,000 in-kind donations, far exceeding the £50,000 target. We supported 211 groups – more than double the target, with community group volunteers contributing over 100,000 hours of delivery. Our Snapshot Survey revealed that over 90% of participants agreed, that as a result of volunteering: 'I am able to make a difference in my community', 'I feel more connected to other people' and 'I feel a greater sense of belonging'.

Projects supported included: The Healthy Neighbourhood Fund, which distributes funds to grassroots groups that saw over 5,000 people engage in local community-led well-being activities; 33 community led food projects, which are more needed than ever; and 14 substantial community anchor organisations. In addition to neighbourhood groups, TDC supported community-led organisations such as Albanians in Sussex, Stand for Ukraine, and the Sudanese Society. Whilst with our work supporting older people, 87% live in areas of the city with high levels of deprivation and over 22% are actively engaged in running their own groups.

Equalities. Our Equalities Team led a significant new citywide health initiative CHIP – The Communities Health Inequalities Programme which reached over 180,000 people with information, 12,000 attended events and 5,100 were referred to clinical or preventative activities. This was delivered in partnership with the Hangleton and Knoll Project, Switchboard and Bridging Change. Key projects included blood pressure checks, NHS and lung health checks, digital inclusion and health events. The independent evaluation indicated extensive cost savings to the NHS for this preventative approach. CHIP has been nominated for a Parliamentary Award and a Health Service Journal Award. With the Director of Public Health describing CHIP as '*a whole ecosystem of communities working together to improve health and well-being*'. This work dovetailed with broader health inequalities projects delivering for excluded communities on access to health appointments, perinatal care, cancer, diabetes, hypertension, childhood immunisations and covid vaccine equity work, along with targeted wellbeing work both with individuals and with groups.

TDC's work on MESH, Finding Your Way and Community Learning saw us successfully delivering adult learning and employability support to a range of excluded communities. We generated fresh insight into poverty and exclusion through our Research Engagement Network and a range of other community-led research projects. As a result of participating in our Community Learning Project, learners felt that their health and wellbeing had improved (85%), they were more confident (92%), they had increased skills and opportunities (97%) and that participating in community activities made them feel more connected (85%).

Youth Work. Our youth work delivery is targeted at those most in need with 42% of the young people we work with living in the highest decile of income deprivation and 31% have either a special educational need and disability (SEND) or an Educational, Health and Care Plan (EHCP) - this is highest proportion for youth work delivery organisations in the city. This year our youth club work was delivered directly within our Neighbourhood team to enhance local connections and to support young people to be able to contribute more directly within their communities.

TDC's Hospital Youth Work Project based in the emergency department at the local children's hospital won a further two awards – *The Children and Young People Now Safeguarding Award* and the *High Sheriff of East Sussex's Award* that 'recognises the appreciation of the residents and people of Sussex for activity and contribution in enhancing the life of the community.' This was one of five projects offering coaching support to young people facing challenges – which in

addition to individual support, aims to engage young people into group activities. Our award-winning detached youth work programme Brighton Streets was further enhanced by the addition of a new Youth Bus. We were also able to deliver a broad range of innovative youth work projects across the year including schools youth work, suicide prevention work, support for care-experienced youth, youth-led research and our Hope Hack event that brought over 100 people together to give young people a voice to communicate directly with senior decision makers on key issues including educational inequality, racism, the cost of living crisis and young people's mental health.

Recent external evaluation of our Hospital Youth Work Project demonstrated that 100% of parents, Royal Alexandra staff and referral agencies recognised a positive impact overall, with stakeholders recognising positive improvements in mental wellbeing and feelings of safety, reattendance at A&E, and a reduced risk of exposure to or involvement in violence, victimhood, and exploitation.

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 refreshed their sub-committee structure with a new Finance and Risk Sub-Committee, with responsibility for oversight in these areas. This committee, chaired by our Treasurer, came to the conclusion that it was appropriate to continue to adopt the going concern basis in preparing the financial statements and that the Charity has adequate resources to continue at full operational capacity for the foreseeable future. This followed ongoing scrutiny to financial performance, secured resources, income generation strategy, and to challenges and risks. 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 £2,530,692 (2023: £2,064,241) and had net incoming resources for the year of £86,751 (2023: £116,368). This is another year of significant growth, as we respond to the growing community need in tackling inequality in our city – and is acknowledgement of the increasing recognition of the effectiveness of the community development approach.

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 set the reserves target to hold the appropriate funding to cover: the charity's organisational costs for three months – including staffing and central services costs; any designated funds; and a sum for legal and redundancy costs in the case of closure. Incorporating the redundancy fund, the figure represented by this reserves target at year end is £580,000 (2023: £482,000).

During the year we spent previously carried forward restricted reserves and were able to grow our unrestricted reserves by £109,251 to £570,915 this means that we have achieved 98% of our reserves target – up from 96% in 2023. Total reserves at year end stood at £587,303 (2023: £500,552).

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 Finance and Risk Sub-Committee meetings and weigh this against speed of access to monies. We opened additional accounts in the year to maximise higher interest rates.

e. Principal risks

TDC continued to implement its Risk Register process, which is overseen by our 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 Finance and Risk Committee review the Key Risks, the action plan and identify any emerging risks, responding through the year to reduce and manage risk.

f. Financial risk

The Treasurer, who is a fully qualified chartered accountant with over 20 years' experience of senior finance work, chairs the Board's Finance and Risk 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, which improved with some revisions during the year. This year was the first conducted on the new finance software, which after a smooth transition, performed well throughout the year, and enabled easier and simpler reporting to further devolve budget responsibility to managers.

g. Principal funding and income generation

TDC has a broad funding base, with our primary source being from statutory services including the NHS, the Police and the Local Authority. Within the Local Authority this includes a range of commissioners such as Public Health, Communities, Youth Services and Adult Social Care.

We have a strong track record of partnership working, which brings added value, increases impact and creates funding opportunities. Increasingly we have taken on a Lead Partner role. When charity partners, with whom we nurture strong collaborative relationships, are leading consortium, then we receive funding via them.

TDC has consistently received some funds from Trusts and Foundations and is growing this area, as it enables us to develop projects in response to community need and proactively seek funding to resource these.

The organisation has taken an important step in growing its self-generated income with the successful award of a Knowledge Transfer Partnership with the University of Brighton. The aim is for TDC to create an innovative, professional, and commercially viable "community research function" which will both gain valuable actionable insights to make positive social change with disadvantaged communities and also generate revenue. Additionally, we have been growing

earned income through our training offer, sharing expertise in community development, youth work, community research and community engagement.

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 with members of the SLT, including the Deputy Chief Executive, Senior Development Manager and Department Directors. The full list of TDC's funders is detailed below.

h. Support costs

The Support Costs analysis includes central staffing costs, premises costs, administration, audit fees, governance and IT costs to ensure the organisation is run effectively and efficiently.

TDC was successful in gaining the nationally accredited NCVO Trusted Standard Quality Mark during the year, which is external validation that the Charity is well run, conforms to legal requirements, is accountable and transparent.

Further organisational development during the year included the delivery of a new TDC Management Training Programme, the development of a Project Management Framework, launch of a Digital Strategy and a Brand Refresh.

i. Information on fundraising practices

The charity has not received donations during the current nor prior year.

Due to the limited nature of the fundraising activities currently undertaken, the charity does not formally monitor compliance with the Code of Fundraising Practice. The charity does not consider that any of its fundraising activities constitute unreasonable intrusion on a person's privacy, unreasonably persistent approaches, or undue pressure to give. The charity does not work with any commercial participators or professional fundraisers.

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 in October 2023, long-standing Trustee Geoff Heath, former Chair of the Finance and Risk Committee stood down, having given notice a year previously. The Chair of Trustees, Mike Pattinson stood again and was successfully re-elected. Since the AGM two new Trustees have been co-opted onto the Board – Nahar Choudhury and Chris Llewellyn - both of whom live locally and have extensive experience of running charities.

In addition to the aforementioned risk framework process 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 SLT, comprising the Deputy Chief Executive, department directors and key central staff.

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 uses a banding system with six scale points within each band.

Staff salaries increase both with scale point rises and cost of living inflation awards annually – if deemed affordable. For 2023-24 both were approved, with the cost-of-living award totalling 7% - of which 5% was consolidated and 2% non-consolidated.

At year end, 62 Staff were working over 1,500 hours per week between them. The Board of Trustees would like to publicly thank each member of the TDC Staff team for delivering the charity's extensive workload with such commitment, care and creativity.

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 2024.

Plans for future periods

TDC successfully delivered the first year of the new organisational strategy - The Inclusive City, which lays clear plans for the Charity to increase impact on tackling inequality in the years ahead.

With **Neighbourhood** community development work forever at the heart of organisational delivery we are on course to continue to lead the council's community development contract for a further four years – overseeing an enlarged partnership. Whilst we are increasingly focusing on the social justice impact of the climate crisis on people facing poverty and exclusion.

Our **Equalities** work: will build on the success of our ACT and CHIP projects to continue our growing focus on health inequalities; will progress our wellbeing, employability and community learning work; and will continue to build up our community-led research function.

Our **Youth** work will retain its foundation of neighbourhood youth clubs, whilst further building our individual coaching offers, citywide detached youth work programme and schools youth work. We will be increasing our focus on youth participation, youth leadership and supporting young people with mental health.

Thank you. The Board of the Trust for Developing Communities would like to take this opportunity to thank the many people, community groups, partners and funders who we work so closely with to achieve the impact detailed in this report.

The ambitious goal of tackling inequality on a citywide scale takes a broad range of stakeholders working in harmony to empower communities to achieve transformational change and the Board express our appreciation to all our funders and partners.

Significant Delivery Projects

NEIGHBOURHOOD

Adult Social Care - BHCC Ageing Well (restricted)

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.

Inclusive Communities Partnership – Community Development and Engagement (restricted)

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 contract was initially awarded for three years in 2020 and then received a two-year extension, of which 2023-24 was the first.

Ukrainian Refugee Support Programme (restricted)

TDC provides community development support to Stand for Ukraine a community-led group, which includes hosting a staff member, to enable peer support for the community of Ukrainian refugees in the city.

Other Neighbourhood Projects (restricted)

These included: 'Reducing Isolation' with funding from Brighton and Hove Buses; 'Speakout East' supporting people with learning disabilities in Whitehawk; 'Health for All' addressing health inequalities in Whitehawk and Hangleton in partnership 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; 'Portslade Community Action' – funded by Clarion Housing Association; and continuing community development support for ADHD Aware.

EQUALITIES

ACT – Cancer Awareness and Early Diagnosis (restricted)

The Act on Cancer Together (ACT) is supported by BHCC Public Health Team and Macmillan Cancer Support – who both partner with us and HKP. The work is about supporting 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. The work includes citywide campaigns, targeted information and peer support.

CHIP – Community Health Inequalities Programme (restricted)

Funded by NHS Sussex to co-produce and deliver community-led solutions to tackling health inequalities in Brighton and Hove using community development principles and creating partnerships between with primary care and communities experiencing the greatest health inequalities.

Community Learning Programme (restricted)

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.

MESH (restricted)

The Multicultural Employability Support Hub project continued to provide employability support for refugees and people from ethnically diverse backgrounds through delivering peer support job clubs, English language skills and individual support. Funding this year was from Brighton and Hove City Council including the Ukrainian Refugee Support Programme.

Research Engagement Network (restricted)

This project trained and supported 15 community researchers from eight partner organisations across Sussex to uncover insight on people from excluded communities' views and recommendations for making health research more inclusive and the NHS more accessible.

Social Prescribing Plus (restricted)

Delivering group and individual support to people from Black, Asian and minority ethnic communities in partnership with FFT, SIS and Switchboard and led by Together Co. This included a new one-year project focusing on support to Newcomers to the city with SIS and Robin Hood Health Foundation.

UOK (restricted)

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 delivers in partnership with HKP.

Other Equalities Projects (restricted unless stated as unrestricted)

These included: 'Household Support Fund' – distributing grants to people and families in need for support with the cost-of-living crisis, with all money passed directly to beneficiaries, with funding from national government, via BHCC; 'Finding Your Way' – training and learning to support people from excluded communities with employability, funded by the Shared Prosperity Fund; and support to the growing Hong Kong community in the city, funded by BHCC. Health Projects include: 'Core 20PLUS5' health inequalities work funded by NHS England via Sussex Health & Care (unrestricted); work to support the development of Integrated Community Teams; work to build Health Forums; and a project to support people facing exclusion with perinatal care.

YOUTH

Brighton and Hove Youth Service Grants Programme (restricted)

TDC delivers open access Youth Clubs in neighbourhoods experiencing deprivation in two areas of the city - the North Area and the East Area, commissioned by BHCC.

Connect Coaching – Youth Endowment Fund (restricted)

TDC are one of the national partners who delivered individual support to young people facing challenges as part of a multi-site trial into the effectiveness of youth mentoring, overseen by the Centre for Youth Impact and funded by Youth Endowment Fund. Project also known as New View or MST Mentoring.

Sussex Violence Reduction Partnership (restricted)

TDC lead the 'Brighton Streets' partnership which includes a range of projects to address young people affected by violence, primary delivery is detached youth work across the city in partnership with HKP and Turner Community Project. Further work includes: '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); 'Schools Youth Work' based both in Longhill High School and the local Pupil Referral Unit; two Boxing Clubs; 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. This work additionally includes Youth Participation work supported through the Serious Violence Duty programme.

Turnaround – Ministry of Justice (restricted)

TDC deliver 'Turnaround' - a national early intervention programme to improve outcomes for children and young people on the cusp of entering the youth justice system in partnership with the local Youth Offending Team.

Other Youth Projects (restricted unless stated as unrestricted)

These include: 'Health & Well-Being Youth Work' - working with Schools Nursing Teams funded by Sussex Partnership NHS Foundation Trust; 'Men To Be' mentoring for young men at risk, led by HKP and funded by The Pebble Trust; 'Civic Journey' supporting young people leaving full time education delivered in partnership with Different Noise and the Centre for Education and Youth, funded by the Young Foundation; and 'Youth Wellbeing' at the annual Pride festival (unrestricted).

Brighton and Hove City Council funding for youth work includes: 'Pattern & Progress' educating young people about harmful sexual behaviour; 'Youth Voices' youth-led research project; 'Traveller Youth Work' - delivering regular youth clubs on a Traveller site, with funding via Friends, Families and Travellers; 'Youth-led Grants' - supporting young people to apply for council funding and deliver their own youth-led projects; 'Care Leavers' project supporting young people in transition from local authority care; and 'Youth Suicide Prevention Project' in partnership with Grassroots.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable 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 charitable 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 charitable company's transactions and 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.

Disclosure of information to auditors

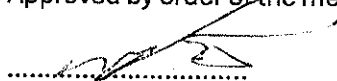
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- 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 review the appointment of 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: 23/10/24

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 2024 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 2024 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.

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

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), 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. 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.

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: 29 November 2024

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

Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2024

	Note	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	3	-	2,681	2,681	263
Charitable activities	4	2,290,626	228,709	2,519,335	2,058,469
Investments	5	-	8,611	8,611	5,509
Other income		-	65	65	-
Total income		2,290,626	240,066	2,530,692	2,064,241
Expenditure on:					
Raising funds	6	-	54,214	54,214	31,223
Charitable activities	7 & 8	2,313,126	76,601	2,389,727	1,916,650
Total expenditure		2,313,126	130,815	2,443,941	1,947,873
Net movement in funds		(22,500)	109,251	86,751	116,368
Reconciliation of funds:					
Total funds brought forward		38,888	461,664	500,552	384,184
Net movement in funds		(22,500)	109,251	86,751	116,368
Total funds carried fwd.		16,388	570,915	587,303	500,552

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

The notes on pages 22-38 form part of these financial statements.

Balance sheet as at 31 March 2024

	Note	2024 £	2023 £
Tangible assets	12	<u>10,546</u>	<u>21,092</u>
		10,546	21,092
Current assets			
Debtors	13	59,958	245,522
Cash at bank and in hand		<u>900,675</u>	<u>526,370</u>
		960,633	771,892
Creditors: amounts falling due within one year	14	<u>(383,876)</u>	<u>(292,432)</u>
Net current assets		<u>576,756</u>	<u>479,460</u>
Total net assets		<u>587,303</u>	<u>500,552</u>
Charity funds			
Restricted funds	15	16,388	38,888
Unrestricted funds	15	<u>570,915</u>	<u>461,664</u>
Total funds		<u>587,303</u>	<u>500,552</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: 23 October 2024

The notes on pages 22 to 38 form part of these financial statements.

Statement of cash flows for the year ended 31 March 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	17	365,694	137,077
Cash flows from investing activities			
Dividends, interests and rents from investments		8,611	2,300
Purchase of tangible fixed assets		-	(31,639)
Net cash provided by investing activities		8,611	29,339
Change in cash and cash equivalents in the year		374,305	107,738
Cash and cash equivalents at the beginning of the year		526,370	418,632
Cash and cash equivalents at the end of the year	18	900,675	526,370

Notes to the financial statements for the year ended 31 March 2024

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.

2. Accounting policies (cont.)

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 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.

2. Accounting policies (cont.)

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.

3. Income from donations and legacies

	Unrestricted Funds 2024 £	Total Funds 2024 £
Donations	2,681	2,681

	Unrestricted Funds 2023 £	Total Funds 2023 £
Donations	263	263

4. Income from charitable activities

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Community Benefit	2,290,626	228,709	2,519,335

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Community Benefit	1,940,039	118,430	2,058,469

Restricted grants received included within charitable activities:

	2024	2023
	£	£
Adult Social Care - BHCC Ageing Well	45,452	41,485
B&H Buses - Reducing Isolation	5,250	-
BHCC Hong Kong Community Support	7,615	-
BHCC Safeguarding Children Partnership	35,000	-
BHCC Shared Prosperity Fund - Finding Your Way	34,000	-
BHCC Young Ends	9,000	-
Cancer Awareness & Early Diagnosis - BHCC	100,000	50,000
Care Leavers	10,000	-
Clarion Futures	5,000	8,307
Communities Health Inequalities Programme	300,500	-
Community Learning Programme	47,329	49,591
Department of Health - Social Prescribing	22,968	22,265
ESF Community Grant via London Learning Consortium	-	35,333
Flexible Support Fund - DWP MESH	-	55,350
Friends, Families and Travellers	9,473	9,981
Health for All (NHST)	39,975	19,291
Holiday Activity and Food	-	8,454
Household Support Fund	16,000	24,000
ICB Health Grants	7,500	-
ICT Health Action Learning	14,000	-
Macmillan Cancer Support	56,390	20,580
MESH - BHCC	117,715	25,000
Ministry of Justice - Turnaround	74,380	30,771
NHS - Perinatal Equity Project	13,000	-
NHS England Core 20Plus5	-	36,798
NHS Sussex and BHCC via Southdown for UOK	58,952	55,665
NHS Sussex Winter Access Fund	-	9,970
Public Health Vaccine Equity	-	170,000
Rockinghorse Children's Charity	36,000	36,000
Serious Organise Crime Community Coordination Fund	-	129,000
Serious Organised Crime Prevention Fund	12,701	5,000
Sussex NHS Commissioners Research Engagement Network	71,840	-
Sussex Partnership NHS Foundation Trust	19,756	19,212
The Hyde Group	-	9,807
The Pebble Trust	18,438	12,581

Restricted grants received within charitable activities (cont.)

The Young Foundation	14,440	-
Third Sector Commission – BHCC	520,400	520,400
Ukrainian Refugee Support Programme	40,300	50,000
Violence Reduction Fund	262,044	222,074
Wellcome Trust & BBC Children in Need	-	38,404
Youth Endowment Fund – MST Mentoring	55,768	16,847
Youth Led Grants Programme – BHCC	15,546	30,487
Youth Service Grants Programme	164,150	163,900
Youth Suicide Prevention	10,000	-
Small and other grants	19,744	13,486
	2,290,626	1,940,039

5. Investment Income

	Unrestricted Funds 2024 £	Total Funds 2024 £
Deposit account interest	8,611	8,611

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

6. Analysis of expenditure on raising funds

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Staff costs	46,349	31,223
Consultant support	7,750	-
Printing, postage & stationery	115	-
	54,214	31,223

7. Analysis of expenditure by charitable activities

Summary by fund type	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Community Benefit	2,313,126	76,601	2,389,727

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Community Benefit	1,907,740	8,910	1,916,650

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Community Benefit	2,232,337	157,390	2,389,727

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

Analysis of direct costs

	Community benefit 2024 £	Total funds 2024 £
Staff costs	1,352,319	1,352,319
Other staff & volunteer costs	12,953	12,953
Venue hire & refreshments	20,792	20,792
Project equipment/materials	13,053	13,053
Funds distributed to partners	617,372	617,372
Printing, postage & stationery, telephone & IT	7,887	7,887
Youth activities	67,150	67,150
Freelance delivery staff	46,802	46,802
Other project costs	31,187	31,187
Project travel & subsistence	14,697	14,697
Client costs	21,423	21,423
Community group payments	26,702	26,702
	2,232,337	2,232,337

	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

Analysis of support costs

	Community benefit 2024 £	Total funds 2024 £
Staff costs	25,857	25,857
Printing, postage & stationery & telephone	3,930	3,930
Other office costs	14,916	14,916
Depreciation	10,546	10,546
Consultant support	29,638	29,638
Rent	27,001	27,001
IT licences and support	26,799	26,799
Audit & accountancy fees	12,000	12,000
Governance costs	6,703	6,703
	157,390	157,390

	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

9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £12,000 (2023 - £9,810) and accounting services of £0 (2023 - £1,890).

10. Staff costs

	2024	2023
	£	£
Wages and salaries	1,240,740	1,005,084
Social security costs	90,117	70,917
Contribution to defined contribution pension schemes	67,799	49,163
	<u>1,398,656</u>	<u>1,125,164</u>

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

	2024	2023
	No.	No.
Total	<u>57</u>	<u>54</u>

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

	2024	2023
£60,000-£69,999	<u>1</u>	<u>0</u>

Contributions totalling £3,983 (2023: £3,597) were made to a pension scheme on behalf of the above employee.

The key management personnel of the charity comprise the Chief Executive, Deputy Chief Executive, Director of Neighbourhoods, Director of Youth Work, Finance Director, Senior Operations Manager and Senior Development Manager.

Remuneration and benefits received by key management personnel during the year amounted to £339,600 (2023: £297,207).

In 2024, the charity paid a total of £6,472 (2023: £nil) in redundancy and termination payments. All payments were monetary. All redundancy and termination payments are recognised as an expense in the year in which they occur, none are capitalised. A balance of £nil was outstanding in respect of these payments at year end (2023: £nil).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023- £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023- £NIL).

12. Tangible fixed assets

	Motor vehicles 2024 £	Fixtures Fittings & Computer equipment 2024 £	Total 2024 £
Cost or valuation			
At 1 April 2023	31,639	9,146	40,785
At 31 March 2024	31,639	9,146	40,785
Depreciation			
At 1 April 2023	10,547	9,146	19,693
Charge for the year	10,546	-	10,546
At 31 March 2024	21,093	9,146	30,239
Net book value			
At 31 March 2023	21,092	-	21,092
At 31 March 2024	10,546	-	10,546

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	20,665	240,867
Prepayments and accrued income	39,293	4,655
	59,958	245,522

14. Creditors: Amount falling due within one year

	2024	2023
	£	£
Trade creditors	46,489	46,399
Other taxation and social security	28,686	28,467
Other creditors	8,394	184
Accruals and deferred income	300,307	217,382
	<u>383,876</u>	<u>292,432</u>

	2024	2023
	£	£
Deferred income at 1 April	190,768	66,238
Resources deferred during the year	261,920	190,768
Amounts released from previous periods	(190,768)	(66,238)
Deferred income at 31 March	<u>261,920</u>	<u>190,768</u>

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

15. Statement of funds

Statement of funds – current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 1 April 2024 £
Unrestricted funds					
Designated funds					
Redundancy fund	112,000	-	-	21,000	133,000
Member participation fund	40,000	-	(40,000)	-	-
	<u>152,000</u>	<u>-</u>	<u>(40,000)</u>	<u>21,000</u>	<u>133,000</u>
General funds					
General Funds	<u>309,664</u>	<u>240,066</u>	<u>(90,815)</u>	<u>(21,000)</u>	<u>437,915</u>
Total Unrestricted funds	<u>461,664</u>	<u>240,066</u>	<u>(130,815)</u>	<u>-</u>	<u>570,915</u>
Restricted funds					
Third Sector Commission	-	520,400	(520,400)	-	-
Ukrainian Refugee Programme	-	40,300	(40,300)	-	-
Other neighbourhood projects	-	104,580	(104,580)	-	-
B&H Youth Grants Programme	-	164,150	(164,150)	-	-
Sussex Violence Reduction Partnership	-	262,044	(262,044)	-	-
Serious Organised Crime Community Coordination Fund	37,306	12,701	(39,461)	-	10,546
MST Mentoring	-	55,768	(55,768)	-	-
Turnaround	-	74,380	(74,380)	-	-
Other youth projects	1,582	153,135	(149,717)	-	5,000
MESH	-	117,715	(117,715)	-	-
UOK	-	58,952	(58,952)	-	-
Cancer Awareness and Early Diagnosis	-	156,390	(156,390)	-	-
CHIP	-	300,500	(300,500)	-	-
REN	-	71,840	(71,840)	-	-
Other equalities projects	-	197,771	(196,929)	-	842
	<u>38,888</u>	<u>2,290,626</u>	<u>(2,313,126)</u>	<u>-</u>	<u>16,388</u>
Total of funds	<u>500,552</u>	<u>2,530,692</u>	<u>(2,443,941)</u>	<u>-</u>	<u>587,303</u>

A description of each of the main restricted funds can be found on page 11 of the Trustee report.

15. Statement of funds (cont.)

Statement of funds – prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 1 April 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)	
	<u>132,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>152,000</u>
General funds					
General funds	245,595	124,202	(40,133)	(20,000)	309,664
Total Unrestricted funds	<u>377,595</u>	<u>124,202</u>	<u>(40,133)</u>	<u>-</u>	<u>461,664</u>
Restricted funds					
Third Sector Commission	-	520,400	(520,400)	-	-
Public Health Vaccine Equity	-	170,000	(170,000)	-	-
Adult Social Care - BHCC	-	41,485	(41,485)	-	-
Ageing Well	-				
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)	-	-
	<u>6,589</u>	<u>1,940,039</u>	<u>(1,907,740)</u>	<u>-</u>	<u>38,888</u>
Total of funds	<u>384,184</u>	<u>2,064,241</u>	<u>(1,947,873)</u>	<u>-</u>	<u>500,552</u>

16. Analysis of net assets between funds

Analysis of net assets between funds – current year

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Tangible fixed assets	10,546	-	10,546
Current assets	5,842	954,791	960,633
Creditors due within one year	-	(383,876)	(383,876)
	<u>16,388</u>	<u>570,915</u>	<u>587,303</u>

Analysis of net assets between funds – prior year

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Tangible fixed assets	21,092	-	21,092
Current assets	17,796	754,096	771,892
Creditors due within one year	-	(292,432)	(292,432)
	<u>38,888</u>	<u>461,664</u>	<u>500,552</u>

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

	2024	2023
	£	£
Net income for the year (as per Statement of Financial Activities)	<u>86,751</u>	<u>116,368</u>
Adjustments for:		
Depreciation charges	10,546	10,547
Interest received	(8,611)	(2,300)
Decrease/(increase) in debtors	185,564	(91,889)
Increase/(decrease) in creditors	91,444	104,351
Net cash provided by operating activities	<u><u>365,694</u></u>	<u><u>137,077</u></u>

18. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	<u>900,675</u>	<u>526,370</u>

19. Analysis of change in net debt

	At 1 April		At 31 March
	2023	Cash flows	2024
	£	£	£
Cash at bank and in hand	<u>526,370</u>	<u>374,305</u>	<u>900,675</u>

20. 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 £67,799 (2023 - £49,163).

Contributions totalling £8,394 (2023 - £28) were payable to the fund at the balance sheet date and are included in creditors.

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 2024.

22. Controlling party

There is no ultimate controlling party.

