

THE SOMERSET CENTRE, BRIGHTON

England & Wales · Charity number 1170520

Details

Status Registered

Legal form CIO

Registered 2016-12-02

Register [View on the Charity Commission register](#)

Contact

Address The Somerset Centre
Brighton
62 St. James's Street
Kemptown
Brighton

Phone 01273699000

Email info@somersetcentre.org.uk

Website www.somersetcentre.org.uk

Activities

Objects: TO RELIEVE THE AGED, SICK OR DISABLED RESIDENTS OF BRIGHTON AND TO ASSIST IN PROVIDING IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE, A DAY CENTRE WITH FACILITIES FOR MAINTAINING AND IMPROVING THE HEALTH OF SUCH PERSONS AND FACILITIES FOR THEIR RECREATION OR LEISURE TIME OCCUPATIONS.

Activities: 23-place Centre for isolated older people 50plus in Brighton. Safe environment & social support on Mon to Thurs: minibus (wheelchair room), lunch, personal care, hairdressing, educational/recreational activities, trips. Aims: * Reduce anxiety & social isolation * Improve health/wellbeing* Support independence in own home* Knowledge of other services* Have active role in community

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£187,991	£180,541	-	-
2024-03-31	£152,283	£137,985	-	-
2023-03-31	£141,132	£175,855	-	-
2022-03-31	£154,252	£145,411	-	-
2021-03-31	£137,120	£119,940	-	-

Trustees

Name	Role	Appointed
JOHN BARRY	Chair	2009-07-08
ALLEN DOUGLAS BICKS		2023-05-22
Christopher Dean		2025-10-06
Pamela Margaret Lord		2023-01-23
Rev Helen Anita Rose		2025-12-08

THE SOMERSET CENTRE, BRIGHTON

England & Wales - Charity number 1170520

Accounts

The Somerset Centre, Brighton

Charity No. 1170520

Company No. CE009231

Trustee's Report and Unaudited Accounts

31 March 2025

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THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

CHARITY NUMBER: 1170520

CHARITY ADDRESS: 62 St James's Street,
Brighton, East Sussex.
BN2 1PR.

TRUSTEES Mr John Barry
Mr Allen Bicks
Mrs Christine Edwards
Mrs Cigdem Ford (resigned 14.10.24)
Miss Pamela Lord

CHAIR: Mr John Barry

TREASURER: (Vacancy from 01.05.2022)

SECRETARY: Mr Allen Bicks

MANAGER: Mr Robert Henly

B&HCC HEALTH & ADULT SOCIAL CARE REPRESENTATIVE:

Ms Judith Cooper, Commissioning and Contracts Manager, Health & Adult Social Care, Brighton & Hove City Council (served to January 2025)

Mr Christopher Davies, Commissioning & Performance Manager, Homes & Adult Social Care, Brighton & Hove City Council (serving from January 2025)

PRINCIPAL BANKERS: Co-Operative Bank,
Delf House, Southway,
Skelmersdale,
Lancashire, WN8 6WT.

ACCOUNTANTS: Marsh & Co
254 Upper Shoreham Road
Shoreham by Sea
BN45 6BF

BOOKKEEPER: Mrs Tracey Dawe
TAD Accountancy Services
73 College Road
Upper Beeding, Steyning, BN44 3TD

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees of The Somerset Centre, Brighton present their Report and Examined Financial Statement of Accounts for the 12 months to 31 March 2025. The Trustees consider the accounts comply with the current statutory requirements, its governing constitution and the Charity Commission Statement of Recommended Practice.

Structure, Governance and Management

The Somerset Centre, Brighton was registered with the Charity Commission as a Charitable Incorporated Organisation (a CIO) on 2 December 2016. In the transition period up to October 2017 the trustees adopted a new Constitution for the CIO, and passed a resolution to enable the CIO to carry on the work of the charity formerly known as the Somerset Day Centre. The Somerset Centre, Brighton took over the operation of the Day Centre on 1 October 2017.

In August 2021 the merger of the Somerset Day Centre and The Somerset Centre, Brighton was confirmed by the Charity Commission. This action ensures that donations to the former charity can be accepted by the new one, and the Somerset Day Centre was finally removed from the Register of Charities.

The Somerset Centre, Brighton, situated in the heart of Brighton's Kemptown, aims to provide up to 20 places each day for socially isolated local older people with a defined need. We serve mainly the East Brighton and Queens Park wards, which include areas ranked among the most deprived in the country (Source: English Index of Deprivation, (latest edition 2019). People interested in attending but living further away may be able to attend if their own transport can be provided. In practice, normally the Day Centre provides an average of 82 places and lunches per week.

Governing Document

We operate under a new **Constitution**, adopted in 2017, and which sets out how the charity is run.

How the Charity is constituted

We are a Charitable Incorporated Organisation (a CIO).

Trustees

The Trustees who served during the 12 months under review are listed above. During 2024-25 a total of 5 people served as trustees (one retired during the year). They, together with the Manager of the Day Centre, form the Management Committee, which met formally on four occasions during this year. Our procedure for appointing trustees follows Charity Commission guidelines and is reviewed regularly. New trustees are appointed by the existing ones, are confirmed at the AGM, and serve until the following AGM. The officers (Chair, Vice-Chair, Treasurer and Secretary) are elected at each AGM. All Trustees give their time voluntarily and receive no remuneration or benefits for their duties as trustees (other than for minor expenses such as stationery and postage costs, etc). We welcome people who are interested in becoming new trustees.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Objectives and Activities

Objects of the charity as set out in the governing document

To relieve the aged, sick or disabled residents of Brighton and to assist in providing in the interest of social welfare and with the object of improving their condition of life a Day Centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupations.

Public benefit statement about activities to meet our objects

1. Our work produces these identifiable benefits:

- a. Reduces anxiety and isolation and provides companionship.
- b. Improves health and well-being and widens members' knowledge of other services, reduces visits to GPs and other health services.
- c. Assists with personal care.
- d. Encourages mobility, activity and participation.
- e. Stimulates independence, ambition and encourages choice.
- f. Supports friendship and promotes community engagement outside the Day Centre.
- g. Promotes education and learning.
- h. Promotes equality and diversity.
- i. Promotes prevention and early intervention.
- j. Supports members by remaining flexible and listening to their needs.
- k. Maintains value for money.

2. Benefit to the Public or a section of the Public:

The Day Centre provides supportive social and recreational day care facilities and transport for a maximum of up to 20 people per day, for 4 days each week. We support isolated older people of varying abilities (many using mobility aids), with the objective of improving their health and wellbeing. Days at the Centre are intended to be enjoyable and stimulating, providing an extensive range of activities and support in a safe and accessible space. The older people (our members) can meet, share meals, receive personal care including hairdressing and chiropody, are offered advice, and pursue recreational activities among friends.

Main Activities and Achievements of the Charity during the year:

1 It is satisfying to be able to report that during the year 2024-25 overall the number of older people attending the Centre has been maintained, and we currently provide an average maximum of 18-20 places daily, and up to about 70 places per week. We aim to offer a lively and positive environment for the members to enjoy each day, but the service also provides quieter activities for the more vulnerable members, adapted to their needs and with enhanced staff support.

Attendances frequently fluctuated during the year under review, reflecting the changing health conditions and personal circumstances of the members. While referrals from the health authorities and the local council generally remained lower than before, the number of those members self-funding has broadly remained the same. It is a matter of concern and sadness to us that among the members who attended there continues to be an increasing proportion with low-level mental health issues. In some cases, those health concerns worsen and the members may need to leave us for more intensive care in a nursing home.

2 Staffing. Our Manager, who was appointed in 2023 after serving as our Acting Manager, continues to bring impressive enthusiasm and skills to his post, and has led his staff team with outstanding commitment. In addition, a new staff member was appointed to a new post as Care Co-ordinator and Administrator, which has further enhanced our management team. By having this extra member of staff, it has returned us to the staffing level that we maintained before the 2020-21 pandemic and makes it easier for staff to take time off without undue reliance on expensive agency staff.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

All our support worker staff are provided with an induction course, and then work through their Care Certificate training, which includes courses in First Aid, Manual Handling Skills, and Fire Precautions. Staff roles have also been reviewed to ensure equitable workloads.

This team has been working very well, and the impact of these positive changes on the spirit of the Centre is appreciated by the older people.

During the year the attendance numbers have been maintained despite seasonal fluctuations caused by seasonal illnesses, and occasionally it became necessary to introduce a waiting list of older people wanting to attend.

3 New Activities: While providing care is at the heart of our support for older people, it is a further essential part of our work for our staff and volunteers to run a service and activities for the members which stimulate and help the members remain active.

This aspect of our work has regularly been supplemented by contributions from a group of independent trainers who have provided inspiring sessions on art and poetry, movement and dance, plus a new range of physical activity including seated rugby, football, tennis and hockey.

As ever, we appreciate the contribution of our own regular volunteers for their loyal support for the Centre. Their help has been invaluable during the occasional times when we have been short of staff and have needed to call upon temporary or short-term agency cover.

As part of our links with the local community, we have also benefited from regular volunteering input by students from Roedean School, Brighton College, and Hamilton School for the Deaf, who visited the Centre regularly for valuable intergenerational work as part of their own Community Action programmes.

4 Our outreach programme: We continue to offer support for members of the local older LGBTQ+ community through the popular monthly Older and Out lunch club meetings, providing lunches in a safe and friendly social gathering. Some of the cost of the lunches was met by a grant from the Brighton Rainbow Fund, until that important charity announced in November 2024 that it would be closing unexpectedly. Although this resulted in reduced income this year, the Older and Out members were made aware of this problem, and voluntarily agreed to increase their own contributions towards the cost of the lunch club. Additional social activities for the OLGBTQ+ members included several outings during the year and an annual Pride party.

Our manager has also become involved since early 2025 with the launch of a group based in Woodingdean, which aims to keep older people fit through regular exercise. We hope through our involvement with this initiative that we may be able to extend our day service support to others in need

5 Trustees: We are pleased to retain a group of loyal trustees to help guide the charity in its work for older people. As noted elsewhere in this Report, one of our trustees has retired this year, because of major family commitments. Previously we have recruited new trustees through the Brighton Community Works charity, but we have been very pleased recently to find new interest in trusteeship among people with family members or friends who have attended the Somerset Centre.

We have still not been able to recruit a trustee with an accountancy background to serve as our treasurer, and in view of this we are especially grateful for the outstanding support we receive from our bookkeeper at TAD Accountancy Services, and also through the accountancy services from Marsh & Co. We are also very grateful for the assistance from among our current trustees with our banking, payroll, and accounts duties.

6 Fundraising: Much of our regular income derives from two sources: a) our service contract with Brighton & Hove City Council, and b) payments from members who pay their own attendance fees.

Although our income from the City Council service contract rose in April 2024 by a very welcome 5%, at the same time staff wages, determined by increases in the National Living Wage, also rose by over 9%, and were scheduled to increase by a further 6.7% from April 2025. Our fundraising work clearly remains vital.

We are also very grateful for separate grants and donations we received, which this year include the Dodgson Foundation (£8,000); the family of one particular member (£400); the Rise Brighton organisation (£324); local business Haynes Security (£300) and generous miscellaneous other donations from families of our members. The Trustees wish to thank each and every one of them for their support.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

7 The Future: We have been able to end the year 2024-25 with an income surplus, thanks to the changes made in previous years (appointing new accountants and a bookkeeper, adopting the Xero accounting software, and success in building up member attendances), but that surplus will be needed to pay for the wage increases scheduled for 2025, essential maintenance and repairs to the building and our minibus; and the cost of a new member of staff who joined us as Care Co-ordinator and Administrator. We would very much like to replace our ageing minibus as it enables us to provide an essential transport service, a key part of our service, but the estimated cost including special adaptations for disabled passengers would be of the order of £60,000. While our finances are currently at a healthy level, our future income is not known and so we have opted for an affordable minibus refurbishment plan instead.

8 Reserves: 2024-25 saw our charity in a secure financial situation with a modest surplus on the year. Nevertheless, the experience of the previous year (i.e. 2023-24), with high rates of inflation, steep wage rises, and the expense of agency staff to cover long staff sickness absences, caused the trustees to review our Reserves policy. As trustees we have a duty to protect the charity, and therefore we committed to building up our modest Reserves fund so that in future we would be better prepared for unexpected “bumps in the road”. While the adjustments to our Reserves policy include provision for regular review of the level of our reserves, we have also chosen to make realistic provision for inevitable repairs and maintenance costs for the building and the equipment we rely on. We have also arranged to open a new bank savings account to ensure that we make the best use of the resources held in our reserves.

Investment Powers

All monies received to be applied for furthering all or any of the charitable objects of the organisation.

Financial Review

The Somerset Centre, Brighton main income comes from Brighton and Hove City Council (through our service contract); from self-funding members; and from grants and donations totaling £187,991 (2024: £152,283).

Through the generosity of all the donors the Somerset Centre, Brighton had a surplus of income over expenditure of £7,450 (2024: £14,298).

Total expenditure for the year was £180,541 (2024: £137,985). Staff costs represent 68.6% (2024: 63.6%) of total expenditure, and we applaud their dedication and professionalism in supporting the members.

Total restricted and unrestricted funds on the Balance Sheet total £62,637 (2024: £55,187), of which the restricted element increased by £2,338 to £8,901. Unrestricted and general reserves increased by £5,112 to £53,736.

The Somerset Centre, Brighton ended the year in good financial health to face the challenges ahead.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Risk Management

During the year the Trustees continued to oversee issues of risk and financial management. We maintain a programme of reviewing all our policies and ensure they are available for inspection and reference. The Trustees examined the principal areas of the charity's operations and considered the major risks faced in each area.

Reserves:

As recorded in the summary of the year's activities (see page 6) the trustees have agreed to increase our reserves so that we are better prepared for unexpected costs. The level of general reserves is regularly monitored by the Trustees and will be subject to further review in the light of the impact of current costs, in particular for staffing and building maintenance. A major call upon our funds is for the provision and maintenance of our minibus, which is essential for our operation and was last replaced in April 2014. We maintain a Minibus Reserve Fund to provide for any exceptional costs that arise and for its eventual replacement.

The Trustees intend to use the restricted reserves as designated.

Accounting:

In preparing the financial statements, the trustees have used appropriate accounting policies, consistently applied and supported by reasonable prudent judgements and estimates and all accounting standards which they consider to be applicable have been followed.

Accounting Records:

The trustees have responsibility for ensuring that the Charity keeps accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Acts.

Care should be taken to relate the general level of expenditure to the general level of income. Trustees should review annually the scale and proportion of administrative expenses and satisfy themselves that these are reasonable.

General Responsibility:

The trustees have general responsibility for taking such steps as are reasonable to safeguard the assets of the Charity and to detect irregularities.

Members of the Executive Managing Committee during the period under review were as follows:

Mr John Barry
Mr Allen Bicks
Mrs Christine Edwards
Mrs Cigdem Ford (resigned 14.10.24)
Miss Pamela Lord
Mr Robert Henly, Manager

Signed.....
Trustee and Chair of the Management Committee

Date.....

6 October 2025

The Somerset Centre, Brighton
Independent Examiners Report

Independent Examiner's Report to the trustee of The Somerset Centre, Brighton

I report to the charity trustee on my examination of the financial statements of The Somerset Centre, Brighton for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Marsh & Co Accountants Limited
254 Upper Shoreham Road
Shoreham by Sea
West Sussex
BN43 6BF
6 October 2025

The Somerset Centre, Brighton
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £		Total funds 2025 £	Total funds 2024 £
	Notes			2025 £		
Income and endowments from:						
Donations and legacies	4	10,918	3,281	-	14,199	9,652
Charitable activities	5	171,614	-	-	171,614	141,096
Other trading activities		-	-	-	-	-
Investments		-	-	-	-	-
Other	6	-	2,178	-	2,178	1,535
Total		182,532	5,459	-	187,991	152,283
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	7	52,212	4,461	-	56,673	50,197
Other	8	123,208	660	-	123,868	87,788
Total		175,420	5,121	-	180,541	137,985
Net gains on investments		-	-	-	-	-
Net income	13	7,112	338	-	7,450	14,298
Transfers between funds		(2,000)	2,000	-	-	-
Net income before other gains/(losses)		5,112	2,338	-	7,450	14,298
Other gains and losses						
Gains on revaluation of fixed assets		-	-	-	-	-
Actuarial Gains on defined benefit pension schemes		-	-	-	-	-
Other Gains		-	-	-	-	-
Net movement in funds		5,112	2,338	-	7,450	14,298
Reconciliation of funds:						
Total funds brought forward		48,624	6,563	-	55,187	40,889
Total funds carried forward		<u>53,736</u>	<u>8,901</u>	<u>-</u>	<u>62,637</u>	<u>55,187</u>

The Somerset Centre, Brighton

Balance Sheet

at 31 March 2025

Company No. CE009231	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	10	4,889	3,290
		<u>4,889</u>	<u>3,290</u>
Current assets			
Debtors	11	3,530	3,683
Cash at bank and in hand		57,672	49,834
		<u>61,202</u>	<u>53,517</u>
Creditors: Amount falling due within one year	12	(3,454)	(1,620)
Net current assets		<u>57,748</u>	<u>51,897</u>
Total assets less current liabilities		<u>62,637</u>	<u>55,187</u>
Total net assets		<u><u>62,637</u></u>	<u><u>55,187</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		8,901	6,563
		<u>8,901</u>	<u>6,563</u>
Unrestricted funds	13		
General funds		43,875	38,763
Designated funds		9,861	9,861
		<u>53,736</u>	<u>48,624</u>
Total funds		<u><u>62,637</u></u>	<u><u>55,187</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on *6 October* 2025

And signed on its behalf by:

John Barry
Mr John Barry
6 October 2025

The Somerset Centre, Brighton
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
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Expenditure

Recognition of
expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. - expenditure on raising funds includes the costs of all fundraising activities, events, non charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	2024 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	8,108	1,545	-	9,652
Charitable activities	141,096	-	-	141,096
Other trading activities	-	-	-	-
Investments	-	-	-	-
Other	-	1,535	-	1,535
Total	149,204	3,080	-	152,283
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	40,772	9,425	-	50,197
Other	87,117	671	-	87,788
Total	127,889	10,096	-	137,985
Net gains on investments	-	-	-	-
Net income	21,315	(7,017)	-	14,298
Transfers between funds	-	-	-	-
Net income before other gains/(losses)	21,315	(7,017)	-	14,298
Other gains and losses:				
Gains on revaluation of fixed assets	-	-	-	-
Actuarial Gains on defined benefit pension schemes	-	-	-	-
Other Gains	-	-	-	-
Net movement in funds	21,315	(7,017)	-	14,298
Reconciliation of funds:				
Total funds brought forward	21,275	19,614	-	40,889
Total funds carried forward	42,590	12,597	-	55,187

4 Income from donations and legacies

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
Donations	10,918	3,281	-	14,199	9,652
	10,918	3,281	-	14,199	9,652

5 Income from charitable activities

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
Activities undertaken directly	171,614	-	-	171,614	141,096
	<u>171,614</u>	<u>-</u>	<u>-</u>	<u>171,614</u>	<u>141,096</u>

6 Other income

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
Grants	-	2,178	-	2,178	1,535
	<u>-</u>	<u>2,178</u>	<u>-</u>	<u>2,178</u>	<u>1,535</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
<i>Expenditure on charitable activities</i>					
Activities undertaken directly	9,116	500	-	9,616	13,681
Support costs	40,516	3,961	-	44,477	33,732
Governance costs	2,580	-	-	2,580	2,784
	-	-	-	-	-
	<u>52,212</u>	<u>4,461</u>	<u>-</u>	<u>56,673</u>	<u>50,197</u>

8 Other expenditure

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
Employee costs	123,208	660	-	123,868	87,788
	<u>123,208</u>	<u>660</u>	<u>-</u>	<u>123,868</u>	<u>87,788</u>

9 Staff costs

	2025	2024
	£	£
Salaries and wages	114,481	83,567
Social security costs	3,757	767
Pension costs	5,630	3,454
	<u>123,868</u>	<u>87,788</u>

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

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

	2025	2024
	Number	Number
Brighton	-	-
	<u>-</u>	<u>-</u>

10 Tangible fixed assets

	Vehicle	Furniture & Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2024	9,505	6,290	15,795
Additions	-	3,230	3,230
Disposals	-	-	-
At 31 March 2025	<u>9,505</u>	<u>9,520</u>	<u>19,025</u>
Depreciation and impairment			
At 1 April 2024	8,026	4,479	12,505
Depreciation charge for the year	370	1,261	1,631
Disposals	-	-	-
At 31 March 2025	<u>8,396</u>	<u>5,740</u>	<u>14,136</u>
Net book values			
At 31 March 2025	<u>1,109</u>	<u>3,780</u>	<u>4,889</u>
At 31 March 2024	<u>1,479</u>	<u>1,811</u>	<u>3,290</u>

11 Debtors

	2025	2024
	£	£
Trade debtors	2,682	2,633
Other debtors	-	232
Prepayments and accrued income	848	818
	<u>3,530</u>	<u>3,683</u>

Notes to the Accounts

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,506	720
Other taxes and social security	-	-
Other creditors	-	-
Accruals	948	900
	<u>3,454</u>	<u>1,620</u>

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Restricted income funds:					
	6,563	5,459	(5,121)	2,000	8,901
<i>Total</i>	<u>6,563</u>	<u>5,459</u>	<u>(5,121)</u>	<u>2,000</u>	<u>8,901</u>
Unrestricted funds:					
General funds	38,763	182,532	(175,420)	(2,000)	43,875
Designated funds:					
Maintenance reserve	5,000	-	-	-	5,000
Minibus reserve	4,861	-	-	-	4,861
<i>Total</i>	<u>9,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,861</u>
Total funds	<u>55,187</u>	<u>187,991</u>	<u>(180,541)</u>	<u>-</u>	<u>62,637</u>

The Somerset Centre, Brighton
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds	Restricted funds		Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Income and endowments from:					
Donations and legacies					
Donations	10,918	3,281	-	14,199	9,652
	10,918	3,281	-	14,199	9,652
Charitable activities					
Activities undertaken directly	171,614	-	-	171,614	141,096
	171,614	-	-	171,614	141,096
Grants	-	2,178	-	2,178	1,535
	-	2,178	-	2,178	1,535
Total income and endowments	182,532	5,459	-	187,991	152,283
Expenditure on:					
Activities undertaken directly	9,116	500	-	9,616	13,681
Support costs	40,516	3,961	-	44,477	33,732
Governance costs	2,580	-	-	2,580	2,784
Grants made	-	-	-	-	-
	52,212	4,461	-	56,673	50,197
Total of expenditure on charitable activities	52,212	4,461	-	56,673	50,197
Employee costs					
Salaries/wages	113,821	660	-	114,481	83,567
Directors' remuneration	-	-	-	-	-
Employer's NIC	3,757	-	-	3,757	767
Pension costs	5,630	-	-	5,630	3,454
	123,208	660	-	123,868	87,788
Total of expenditure of other costs	123,208	660	-	123,868	87,788
Total expenditure	175,420	5,121	-	180,541	137,985
Net income	7,112	338	-	7,450	14,298
Transfers between funds	(2,000)	2,000	-	-	-
Net income before other gains/(losses)	5,112	2,338	-	7,450	14,298
Net movement in funds	5,112	2,338	-	7,450	14,298
Reconciliation of funds:					
Total funds brought forward	48,624	6,563	-	55,187	40,889
Total funds carried forward	53,736	8,901	-	62,637	55,187

THE SOMERSET CENTRE, BRIGHTON

England & Wales - Charity number 1170520

Accounts

The Somerset Centre, Brighton

Charity No. 1170520

Company No. CE009231

Trustee's Report and Unaudited Accounts

31 March 2024

The Somerset Centre, Brighton
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THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NUMBER: 1170520

CHARITY ADDRESS: 62 St James's Street,
Brighton, East Sussex.
BN2 1PR.

TRUSTEES Mr John Barry
Mr Allen Bicks (appointed 22.5.2023)
Mrs Christine Edwards (appointed 27.11.2023)
Mrs Cigdem Ford
Ms Frances Horsley (resigned 6.8.2023)
Miss Pamela Lord
Mr David Miller (resigned 31.1.24)
Dr Jane Traies (resigned 26.9.2023)

CHAIR: Mr John Barry

TREASURER: (Vacancy from 01.05.2022)

SECRETARY: Mr Allen Bicks (Appointed 25.9.2023)

MANAGER: Mr Robert Henly (Acting Manager from 08.02.2023;
appointed Manager from 1.6.2023)

B&HCC HEALTH & ADULT SOCIAL CARE REPRESENTATIVE:

Ms Judith Cooper, Commissioning and Contracts Manager, Health & Adult
Social Care, Brighton & Hove City Council

PRINCIPAL BANKERS: Co-Operative Bank,
Delf House, Southway,
Skelmersdale,
Lancashire, WN8 6WT.

ACCOUNTANTS: Marsh & Co
254 Upper Shoreham Road
Shoreham by Sea
BN45 6BF

BOOKKEEPER: Mrs Tracey Dawe
TAD Accountancy Services
73 College Road
Upper Seeding, Steyning, BN44 3TD

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of The Somerset Centre, Brighton present their Report and Examined Financial Statement of Accounts for the 12 months to 31 March 2024. The Trustees consider the accounts comply with the current statutory requirements, its governing constitution and the Charity Commission Statement of Recommended Practice.

Structure, Governance and Management

The Somerset Centre, Brighton was registered with the Charity Commission as a Charitable Incorporated Organisation (a CIO) on 2 December 2016. In the transition period up to October 2017 the trustees adopted a new Constitution for the CIO and passed a resolution to enable the CIO to carry on the work of the charity formerly known as the Somerset Day Centre. The Somerset Centre, Brighton took over the operation of the Day Centre on 1 October 2017.

In August 2021 the merger of the Somerset Day Centre and The Somerset Centre, Brighton was confirmed by the Charity Commission. This ensures that donations to the former charity can be accepted by the new one, and the Somerset Day Centre was finally removed from the Register of Charities.

The Somerset Centre, Brighton, situated in the heart of Brighton's Kemptown, aims to provide a maximum of 23 places each day for socially isolated local older people with a defined need. We serve mainly East Brighton and Queens Park, which include areas ranked among the most deprived in Britain (Source: English Index of Deprivation, 2019). People with transport can attend from further away. Normally the Day Centre aims to provide an average of 82 places and lunches per week. The pandemic and lockdowns of 2020-21 had resulted in temporary closure followed by reduced attendances, but the numbers of those attending during 2023-24 indicate that the Centre was again offering a normal service.

Governing Document

We operate under a new Constitution adopted in 2017 and which sets out how the charity is run.

How the Charity is constituted

We are a Charitable Incorporated Organisation.

Trustees

The Trustees who served during the 12 months under review are listed above. During 2023-24 a total of 8 people served as trustees (three retired during the year, and two new appointments were made). They, together with the Manager of the Day Centre, form the Management Committee. Our procedure for appointing trustees follows Charity Commission guidelines and is reviewed regularly. New trustees are appointed by the existing ones, are confirmed at the AGM, and serve until the following AGM. The officers (Chair, Vice-Chair, Treasurer and Secretary) are elected at each AGM. All Trustees give their time voluntarily and receive no remuneration or benefits for their duties as trustees (other than for minor expenses such as stationery and postage costs, etc.). We have operated a recruitment programme for new trustees since 2021, when the Day Centre resumed whole-day sessions following the Covid pandemic.

Objectives and Activities

Objects of the charity as set out in the governing document

To relieve the aged, sick or disabled residents of Brighton and to assist in providing in the interest of social welfare and with the object of improving their condition of life a Day Centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupations.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit statement about activities to meet our objects

1. Our work produces these identifiable benefits:

- a. Reduces anxiety and isolation and provides companionship.
- b. Improves health and well-being and widens members' knowledge of other services, reduces visits to GPs and other health services.
- c. Provides personal care.
- d. Encourages mobility, activity and participation.
- e. Stimulates independence, ambition and encourages choice.
- f. Supports friendship and promotes community engagement outside the Day Centre.
- g. Promotes education and learning.
- h. Promotes equality and diversity.
- i. Promotes prevention and early intervention.
- j. Supports members by remaining flexible and listening to their needs.
- k. Maintains value for money.

2. Benefit to the Public or a section of the Public:

The Day Centre provides supportive social and recreational day care facilities and transport for a maximum of 23 people per day, for 4 days each week. We support isolated older people of varying abilities (many using mobility aids), with the objective of improving their health and wellbeing. Days at the Centre are intended to be enjoyable and stimulating, providing an extensive range of activities and support in a safe and accessible space. The older people (our Members) can meet, share meals, receive personal care including hairdressing and chiropody, are offered advice, and pursue recreational activities among friends.

Main Activities and Achievements of the Charity during the year:

It is satisfying to be able to report that during the year 2023-24 overall the number of older people attending the Centre has continued to grow, and we currently provide an average maximum of 15-16 places daily, and up to about 63 places per week. We aim to offer a lively and positive environment for the members to enjoy each day, but the service also provides quieter activities for the more vulnerable members, adapted to their needs and with enhanced staff support.

Attendances frequently fluctuated during the year under review, reflecting the changing health conditions and personal circumstances of the Members. While referrals from the health authorities and the local council generally remained lower than before, the number of those self-funding has broadly remained the same. It is a matter of concern and sadness to us that among the members who attended there continues to be an increasing proportion with low-level mental health issues. In some cases, those health concerns worsen, and the member may need to leave us for more intensive care in a nursing home.

1. Staffing: The year under review has seen some important changes. We appointed as our new Manager someone who had already been serving as our Acting Manager for almost 6 months. He has brought an impressive range of skills to the post and has led the staff team with wholehearted commitment and enthusiasm. In addition, during the year four new staff were appointed and they are working in a variety of support roles.

All staff have all been provided with an induction course, are working through their Care Certificate training, and have completed courses in First Aid, Manual Handling Skills and Fire Precautions. Plans have been drawn up to increase the management staff, and to review staff roles to ease workloads. Having one extra staff will bring us to the staffing level that we operated at before the 2020-21 pandemic, and makes it easier for staff to take time off without undue reliance on expensive agency staff. This largely new team has been working very well, and the impact of these positive changes on the spirit of the Centre is appreciated by the older people who attend. During the year the attendance numbers have been rising slowly, and it recently became necessary to introduce a waiting list of older people wanting to attend.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

2 New Activities: While providing care is at the heart of our support for older people, it is an essential part of our work that our staff and volunteers run a service and activities for the members which stimulate and help the members keep active.

This aspect of our work is now being supplemented by equally valuable input from a group of independent trainers who offer inspiring sessions on art and poetry, movement and dance, and a new range of safe sports including seated rugby, football, tennis and hockey.

As ever, we appreciate the contribution of our regular volunteers for their loyal support of the Centre. Their support has been invaluable during this period when we have frequently been short of staff and also had difficulties recruiting suitable replacements or hiring temporary agency cover.

As part of our links with the local community, we have also benefitted from regular volunteering input by students from Roedean School who visit the Centre regularly for valuable intergenerational work as part of their own Community Action programme.

3 Our outreach programme: We continue to offer support for members of the local older LGBTQ+ community through the popular monthly Older and Out lunch club meetings, which provide in addition to the nourishing lunches a safe and friendly social gathering. The cost of providing the lunches is met by the Brighton Rainbow Fund. During the year the project has also been able to help OLGBTQ+ members suffering from the effects of covid-related social isolation through a programme of social activities, including a coach outing, a Pride party and a Christmas party, plus several film afternoons and social events at the Ledward Centre in Brighton.

4 Trustees: We are fortunate to have a group of loyal trustees to help guide the charity in its work for older people. As noted elsewhere in this Report, some trustees have retired this year, while some new ones have joined us. Previously we have been able to attract new people through the Brighton Community Works charity, but we are fortunate to have been able to recruit new trustees as a result of them having their own family members or friends who attend the Somerset Centre. We have still not been able to recruit a trustee with an accountancy background to serve as our treasurer, and in view of this we are especially grateful to have excellent professional support and advice from our bookkeeper at TAD Accountancy Services. We are also very grateful for the assistance from among our current trustees with our banking, wages, and accounts duties.

5 Fundraising: Much of our regular income derives from two sources: a) our service contract with Brighton & Hove City Council, and b) payments from those members who pay their own attendance fees. Although our income from the City Council service contract rose this year by a very welcome 5%, at the same time staff wages (driven by increases in the National Living Wage) rose by 9.8%, so further fundraising work remains vital. We are very grateful for the grants and donations we received, including the Dodgson Foundation (£6,000); the Southern Housing Trust (£1535); Big Brighton Breakfast Club (£276); Roedean School (£200); Anonymous (£200); Ladies who Lunch (£20); and generous individual donations from families of our members (over £115). The Trustees wish to thank each and every one of them for their support.

6 The Future: we were able to end the year 2023-24 with an income surplus, thanks to the changes made in the previous year (appointing new accountants and a bookkeeper, adopting the Xero accounting software, and success in building up member attendances), but that surplus will be needed to pay for the following: the coming year's wages (which will be almost 10% higher following significant increases in the National Living Wage); essential maintenance and repairs to the building and our minibus; and the cost of a new member of staff who joined us in May 2024 in a Care Co-Ordinator and Administrative role.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

7 Reserves: Although 2023-24 saw significant improvement in our financial situation, the experience of the previous year (i.e. 2022-23) when high rates of inflation, steep wage rises, and the cost of covering long staff sickness absences all had a major impact on our finances and caused the trustees to review our Reserves policy. As trustees we have a duty to protect the charity, and therefore we committed to building up a modest Reserves fund so that in future we would be better prepared for unexpected "bumps in the road". The revisions to our Reserves policy include provision for regular review of the level of reserves to guard against the risk of accumulating excessive unspent reserve funds. In the meantime, we recognise the need to replace our ageing minibus soon (the estimated cost including special adaptations for disabled passengers is around £60,000), and we have also to provide for inevitable repairs and maintenance costs for the building and the equipment we rely on.

Investment Powers

All monies received to be applied for furthering all or any of the charitable objects of the organisation.

Financial Review

The Somerset Centre, Brighton main income comes from Brighton and Hove City Council (through our service contract); from self-funding members; and from grants and donations totaling £152,283.

Through the generosity of all the donors the Somerset Centre, Brighton had a surplus of income over expenditure of £14,298. That compares to a deficit of £34,723 in 2022/23.

Total expenditure was £137,985 (2022/2023 £175,855). Staff costs represent 63.63% of total expenditure (2022/23 64.9%), and we applaud their dedication and professionalism in supporting the members.

Total restricted and unrestricted funds on the Balance Sheet total £55,187 of which the restricted element for special events reserves was £6,563 and the unrestricted and general reserves element was £48,624.

During the year, a due diligence review was undertaken by the Board of Trustees in connection with reserve balances.

Following this review it has been found:

- That during the financial year 2021/22 £1,782 received in donations was wrongly disclosed as restricted income and not as unrestricted income.
- That during the financial year 2022/23 £4,252 paid out in charity activity expenses was wrongly disclosed as unrestricted expenses and not as restricted expenses.

Material glitches disclosed in prior year figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period. The overall total funds previously disclosed in the previous two years has not altered. The board of trustees are holding full documentation on the above prior year adjustments.

The Somerset Centre, Brighton ended the year in good financial health to face the challenges ahead.

Risk Management

During the year the Trustees continued to oversee issues of risk and financial management. We maintain a programme of reviewing all our policies and ensure they are available for inspection and reference. The Trustees examined the principal areas of the charity's operations and considered the major risks faced in each area.

THE SOMERSET CENTRE, BRIGHTON .

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024.

Reserves:

As recorded in the summary of the year's activities (see above (7 Reserves)), the trustees have agreed to increase our reserves so that we are better prepared for unexpected costs. The level of general reserves is regularly monitored by the Trustees and will be subject to further review in the light of the impact of current costs incurred this year, in particular for staffing and building maintenance. Another regular call upon our funds is for the provision and maintenance of our minibus, which is essential for our operation and was last replaced in April 2014. We maintain a Minibus Reserve Fund to provide for any exceptional costs that arise and for its eventual replacement. The Trustees intend to use the unrestricted reserves as designated.

Accounting:

In preparing the financial statements, the trustees have used appropriate accounting policies, consistently applied and supported by reasonable prudent judgments and estimates and all accounting standards which they consider to be applicable have been followed.

Accounting Records:

The trustees have responsibility for ensuring that the Charity keeps accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Acts.

Care should be taken to relate the general level of expenditure to the general level of income. Trustees should review annually the scale and proportion of administrative expenses and satisfy themselves that these are reasonable.

General Responsibility:

The trustees have general responsibility for taking such steps as are reasonable to safeguard the assets of the Charity and to detect irregularities.

Members of the Executive Managing Committee during the period under review were as follows:

Mr John Barry

Mr Allen Bicks (appointed 22.5.2023)

Mrs Christine Edwards (appointed 27.11.2023)

Mrs Cigdem Ford

Mr Robert Henly, (Manager from 1.6.23; previously Acting Manager from 08.02.2023)

Ms Frances Horsley (resigned 6.8.2023)

Miss Pamela Lord

Mr David Miller (resigned 31.1.24)

Dr Jane Traies (resigned 26.9.2023)

Signed.....
Trustee and Chair of the Management Committee

Date.....14.10.2024

The Somerset Centre, Brighton
Independent Examiners Report

Independent Examiner's Report to the trustee of The Somerset Centre, Brighton

I report to the charity trustee on my examination of the financial statements of The Somerset Centre, Brighton for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Marsh & Co Accountants Limited
254 Upper Shoreham Road
Shoreham by Sea
West Sussex

BN43 6BF
18 October 2024

The Somerset Centre, Brighton
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds Amended 2023 £
Income and endowments					
from:					
Donations and legacies	4	8,108	1,545	9,652	18,319
Charitable activities	5	141,096	-	141,096	122,813
Other	6	-	1,535	1,535	-
Total		149,204	3,080	152,283	141,132
Expenditure on:					
Charitable activities	7	40,772	9,425	50,197	61,606
Other	8	87,117	671	87,788	114,249
Total		127,889	10,096	137,985	175,855
Net gains on investments		-	-	-	-
Net income/(expenditure)		21,315	(7,017)	14,298	(34,723)
Transfers between funds		-	-	-	-
Net income/(expenditure)		21,315	(7,017)	14,298	(34,723)
before other gains/(losses)					
Other gains and losses					
Net movement in funds		21,315	(7,017)	14,298	(34,723)
Reconciliation of funds:					
Total funds brought forward		27,309	13,580	40,889	75,612
Total funds carried forward		48,624	6,563	55,187	40,889

The Somerset Centre, Brighton
Balance Sheet
at 31 March 2024

Company No.	CE009231	Notes	2024	2023
			£	Amended
				£
Fixed assets				
Tangible assets	10	3,290		4,018
		3,290		4,018
Current assets				
Debtors	11	3,683		844
Cash at bank and in hand		49,834		41,453
		53,517		42,297
Creditors: Amount falling due within one year	12	(1,620)		(5,426)
Net current assets		51,897		36,871
Total assets less current liabilities		55,187		40,889
Net assets excluding pension asset or liability		55,187		40,889
Total net assets		55,187		40,889
The funds of the charity				
Restricted funds	13			
Restricted income funds		6,563		13,580
		6,563		13,580
Unrestricted funds	13			
General funds		38,763		17,448
Designated funds		9,861		9,861
		48,624		27,309
Reserves	13			
Total funds		55,187		40,889

These accounts were approved by the board of Trustees and were authorised for issue.

Approved by the board on 14 October 2024

And signed on its behalf by:


 Mr John Barry
 14 October 2024

The Somerset Centre, Brighton
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes. These
Restricted funds	are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The Somerset Centre, Brighton

Notes to the Accounts

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- expenditure on raising funds includes the costs of all fundraising activities, events, non charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The Somerset Centre, Brighton
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds Amended 2023 £	Restricted funds Amended 2023 £	Total funds Amended 2023 £
Income and endowments from:			
Donations and legacies	7,768	10,551	18,319
Charitable activities	122,813	-	122,813
Other trading activities	-	-	-
Investments	-	-	-
Other	-	-	-
Total	130,581	10,551	141,132
Expenditure on:			
Raising funds	-	-	-
Charitable activities	56,588	5,018	61,606
Other	113,972	277	114,249
Total	170,560	5,295	175,855
Net income	(39,979)	5,256	(34,723)
Net income before other gains/(losses)	(39,979)	5,256	(34,723)
Other gains and losses:			
Gains on revaluation of fixed assets	-	-	-
Actuarial Gains on defined benefit pension schemes	-	-	-
Other Gains	-	-	-
Net movement in funds	(39,979)	5,256	(34,723)
Reconciliation of funds:			
Total funds brought forward	67,288	8,324	75,612
Total funds carried forward	27,309	13,580	40,889

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations	8,108	1,545	9,652	18,319
	<u>8,108</u>	<u>1,545</u>	<u>9,652</u>	<u>18,319</u>

The Somerset Centre, Brighton
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Activities undertaken directly	141,096	141,096	122,813
	<u>141,096</u>	<u>141,096</u>	<u>122,813</u>

6 Other income

	Total 2024	Total 2023
	£	£
Grants	1,535	-
	-	-
	-	-
	-	-
	<u>1,535</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Activities undertaken directly	6,694	6,987	13,681	10,595
Support costs	31,294	2,438	33,732	46,950
Governance costs	2,784	-	2,784	4,061
	<u>40,772</u>	<u>9,425</u>	<u>50,197</u>	<u>61,606</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	87,117	671	87,788	114,249
	<u>87,117</u>	<u>671</u>	<u>87,788</u>	<u>114,249</u>

The Somerset Centre, Brighton

Notes to the Accounts

9 Staff costs

	2024	2023
Salaries and wages	83,567	106,588
Social security costs	767	2,767
Pension costs	3,454	4,894
	<u>87,788</u>	<u>114,249</u>

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

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

	2024	2023
	Number	Number
Brighton	6	5
	<u>6</u>	<u>5</u>

10 Tangible fixed assets

	Vehicle	Furniture & Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2023	9,505	5,920	15,425
Additions	-	370	370
Disposals	-	-	-
At 31 March 2024	<u>9,505</u>	<u>6,290</u>	<u>15,795</u>
Depreciation and impairment			
At 1 April 2023	7,532	3,875	11,407
Depreciation charge for the year	494	604	1,098
Disposals	-	-	-
At 31 March 2024	<u>8,026</u>	<u>4,479</u>	<u>12,505</u>
Net book values			
At 31 March 2024	<u>1,479</u>	<u>1,811</u>	<u>3,290</u>
At 31 March 2023	<u>1,973</u>	<u>2,045</u>	<u>4,018</u>

11 Debtors

	2024	2023
	£	£
Trade debtors	2,633	-
Other debtors	232	37
Prepayments and accrued income	818	807
	<u>3,683</u>	<u>844</u>

The Somerset Centre, Brighton

Notes to the Accounts

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	720	3,983
Other taxes and social security	-	-
Other creditors	-	543
Accruals	900	900
	<u>1,620</u>	<u>5,426</u>

13 Movement in funds

	At 1 April 2023 Amended	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
	13,580	3,080	(10,096)	6,563
Total	<u>13,580</u>	<u>3,080</u>	<u>(10,096)</u>	<u>6,563</u>
Unrestricted funds:				
General funds	17,448	149,204	(127,889)	38,763
Designated funds:				
Maintenance reserve	5,000	-	-	5,000
Minibus reserve	4,861	-	-	4,861
Total	<u>9861</u>	<u>-</u>	<u>-</u>	<u>9,861</u>
Total funds	<u>40,889</u>	<u>152,283</u>	<u>(137,985)</u>	<u>55,187</u>

Included in the restricted income fund balance brought forward of £ 13,580 (Amended) is £ 3,110 from the Rainbow Fund. During the year £ 3,110 (2023 £1,043) has been released and used against restricted fund activity in the year, as per the conditions in the original donation. The decision to release the funds was made prior to the charity's financial year end and has been documented.

The Somerset Centre, Brighton
Notes to the Accounts

12 Prior year adjustments

During the year, a due diligence review was undertaken by the Board of Trustees in connection with reserve balances.

Following this review it has been found:

- That during the financial year 2021/22 £1,782 received in donations was wrongly disclosed as restricted income and not as unrestricted income.
- That during the financial year 2022/23 £4,252 paid out in charity activity expenses was wrongly disclosed as unrestricted expenses and not as restricted expenses.

Material glitches disclosed in prior year figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period. The overall total funds previously disclosed in the previous two years has not altered. The board of trustees are holding full documentation on the above prior year adjustments.

Accounts

The Somerset Centre, Brighton

Charity No. 1170520

Company No. CE009231

Trustee's Report and Unaudited Accounts

31 March 2023

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THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

CHARITY NUMBER: 1170520

Company No: CE009231

CHARITY ADDRESS: 62 St James's Street,
Brighton, East Sussex.
BN2 1PR.

TRUSTEES Mr John Barry
Mrs Cigdem Ford
Ms Frances Horsley
Miss Pamela Lord (Appointed 23.01.2023)
Mr David Miller
Rev Helen Rose (Appointed 31.01.2022, Resigned 20.12.2022)
Dr Jane Traies
Mr Nigel Wright (Resigned 30.4.2022)

CHAIR: Mr John Barry

TREASURER: Mr Nigel Wright (from 01.03.2022 to 30.04.2022)
(Vacancy from 01.05.2022)

SECRETARY: (Vacancy from 01.04.2022)

MANAGER: Ms Judith Eighteen (Resigned 06.02.2023)
Mr Robert Henly (Acting Manager from 08.02.2023)

B&HCC HEALTH & ADULT SOCIAL CARE REPRESENTATIVE:

Ms Judith Cooper, Commissioning and Contracts Manager, Health & Adult
Social Care, Brighton & Hove City Council

PRINCIPAL BANKERS: Co-Operative Bank,
Delf House. Southway,
Skelmersdale,
Lancashire, WN8 6WT.

ACCOUNTANTS: Marsh & Co
254 Upper Shoreham Road
Shoreham by Sea
BN45 6BF

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees of The Somerset Centre, Brighton present their Report and Examined Financial Statement of Accounts for the 12 months to 31 March 2023. The Trustees consider the accounts comply with the current statutory requirements, its governing constitution and the Charity Commission Statement of Recommended Practice.

Structure, Governance and Management

The Somerset Centre, Brighton was registered with the Charity Commission as a Charitable Incorporated Organisation (a CIO) on 2 December 2016. In the transition period up to October 2017 the trustees adopted a new Constitution for the CIO and passed a resolution to enable the CIO to carry on the work of the charity formerly known as the Somerset Day Centre. The Somerset Centre, Brighton took over the operation of the Day Centre on 1 October 2017.

In August 2021 the merger of the Somerset Day Centre and The Somerset Centre, Brighton was confirmed by the Charity Commission. This ensures that donations to the former charity can be accepted by the new one, and the Somerset Day Centre was finally removed from the Register of Charities.

The Somerset Centre, Brighton, situated in the heart of Brighton's Kemptown, aims to provide a maximum of 23 places each day for vulnerable local older people (dependent on need). We serve mainly East Brighton and Queens Park, which include areas ranked among the most deprived in Britain (Source: English Index of Deprivation, 2019). People with transport can attend from further away. Normally the Day Centre aims to provide an average of 82 places and lunches per week. The pandemic and lockdowns of 2020-21 resulted in significantly reduced attendances, but there continues to be a gradual recovery in the numbers of those attending.

Governing Document

We operate under a new **Constitution** adopted in 2017 and which sets out how the charity is run.

How the Charity is constituted

We are a Charitable Incorporated Organisation.

Trustees

The Trustees who served during the 12 months under review are listed above. During 2022-23 8 people served as trustees (two retired during the year, and one new appointment was made). They, together with the Manager and any Deputy Manager of the Day Centre, form the Management Committee. Our procedure for appointing trustees follows Charity Commission guidelines and is reviewed regularly. New trustees are appointed by the existing ones, are confirmed at the AGM, and serve until the following AGM. The officers (Chair, Vice-Chair, Treasurer and Secretary) are elected at each AGM. All Trustees give their time voluntarily and receive no remuneration or benefits for their duties as trustees (other than for minor expenses such as stationery and postage costs, etc). A recruitment programme for new trustees has been in place since 2021, when the Day Centre resumed whole-day sessions following the Covid pandemic.

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and Activities

Objects of the charity as set out in the governing document.

To relieve the aged, sick, or disabled residents of Brighton and to assist in providing in the interest of social welfare and with the object of improving their condition of life a Day Centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupations.

Public benefit statement about activities to meet our objects.

1. Our work produces these identifiable benefits:

- a. Reduces anxiety and isolation and provides companionship.
- b. Improves health and well-being and widens members' knowledge of other services, reduces visits to GPs and other health services.
- c. Provides personal care.
- d. Encourages mobility, activity, and participation.
- e. Stimulates independence, ambition and encourages choice.
- f. Supports friendship and promotes community engagement outside the day centre.
- g. Promotes education and learning.
- h. Promotes equality and diversity.
- i. Promotes prevention and early intervention.
- j. Supports members by remaining flexible and listening to needs.
- k. Maintains value for money.

2. Benefit to the Public or a section of the Public:

The Day Centre provides supportive social and recreational day care facilities and transport for a maximum of 23 people per day, for 4 days each week. We support isolated older people of varying abilities (many using mobility aids), with the objective of improving their health and wellbeing. Days at the Centre are intended to be enjoyable and stimulating, providing an extensive range of activities and support in a safe and accessible space where they can meet, share meals, receive personal care including hairdressing, are offered advice and pursue recreational activities among friends.

Main Activities and Achievements of the Charity during the year:

The year under review continued to be influenced by the longer-term effects of the Coronavirus pandemic but also saw the further resumption of support for our members.

From April 2022 we were again providing a full whole-day service each day, for an average maximum of 12-14 places daily, and up to about 55 places per week. We aim to offer a lively and positive environment for the members to enjoy each day, and the service also provides quieter activities for the more vulnerable members, adapted to their needs and with enhanced staff support.

Attendances fluctuated during the year as referrals by the health authorities and the local council generally remained lower than before, although the number of those self-funding has remained steady. Among those members who attended there has been an increasing proportion with low-level mental health issues. In some cases, those health concerns worsen, and the member may need to leave us for more intensive care in a nursing home.

1. Staffing: It was a challenge to maintain adequate staff levels this year. The whole social care sector is underfunded and lacks sufficient staff, with fierce competition for skilled and experienced people, and wage expectations frequently beyond our means. Two of our five staff had very long periods of sickness absence, in one case following major surgery and the other with anxiety and severe depression. Both those staff resigned during the year, and in February 2023 our manager left our employment. While all this resulted in an unstable staffing situation, we managed to obtain sufficient cover from agency staff (albeit at a high cost),

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

and through some short-term staff appointments. But most importantly we also had outstanding, dedicated support from our remaining staff and from our small team of excellent loyal volunteers.

2. Our outreach programme continues to offer support for older members of the local LGBTQ+ community through the popular monthly Older and Out lunch club meetings, which provide in addition to the nourishing lunches a friendly meeting place, with a varied programme of talks, entertainments, and an advice service. Also, following a review of our resources, our Committee was able to make available modest additional funds for Older and Out activities well into the 2023-24 year.

3. Work opportunities for our **Volunteers** have continued, and their contribution has been invaluable during this period when we have been short of staff and had difficulties recruiting suitable replacements.

4. Trustees, Treasurers and Accounts: In recent years, and particularly since the pandemic, we (like other local charities) have found it increasingly difficult to attract new trustees. We have also been unable to recruit a trustee with the experience to act as our treasurer. Eventually we decided to manage our finances differently by becoming more self-reliant and by using some local professional paid support. Late in 2022 we secured the services of Marsh and Co as our new Accountants, and we are grateful for their excellent support during the year. We also accelerated our adoption of an online accounting system, and by March 2023 much of our financial activity was being managed successfully using Xero accounting software. We also arranged invaluable part-time, paid bookkeeping support from the local TAD Accountancy Services. As a result, we will now be compliant with the government's "Make Tax Digital" programme. We have further benefitted from our own in-house talent: through the fresh ideas and positive leadership of our Deputy Manager we are now able to self-manage most of our basic accounting, income and expenditure, staff wages, pensions, and tax payment operations.

5. Fundraising: We continue to need to raise funding but in inflationary times there are many other voluntary organisations seeking the same support. Although our income from our service agreement with the City Council rose this year by a welcome 2%, at the same time staff wages (driven by increases in the National Living Wage) rose by 6.2%. During the year we needed to draw upon our reserves for some of the additional costs we incurred, principally to maintain staffing levels and to carry out essential maintenance and repairs. We welcome the income we received through our service contract with Brighton & Hove City Council and are particularly grateful for grants and donations we received, including the Dodgson Foundation (£4000); the Brighton Cooperative Society (£2473); the Southern Housing Trust (£2000); Brighton CCTV (£500); Brighton College (£650); Haynes Security (£300); and generous individual donations from families of our members (over £250). The Trustees wish to thank each and every one of them.

6. Staff Disciplinary Matters: The trustees also dealt with a Disciplinary Hearing and a Capability Review for a staff member who has now left our employment. Legal costs were incurred in the interest of protecting the charity during these proceedings.

Investment Powers

All monies received to be applied for furthering all or any of the charitable objects of the organisation.

Financial Review

The Somerset Centre, Brighton main income comes from Brighton and Hove City Council (through our service contract); from self-funding members; and from grants and donations totalling £141,132 (2021/22: £154,252. The year 2021/22 included £25,000 from an insurance claim against losses in connection with the lock down period, plus covid-related government grants of £8,000.

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Total expenditure of £175,855 is broadly in line with costs in 2021/22 £145,411 when allowing for inflation.

Staff costs represent 64.9% of total expenditure, and we applaud their dedication and professionalism in supporting the members.

The Somerset Centre, Brighton had a net deficit of income over expenditure of £34,723. That compares to a surplus of £8,841 in 2021/22. Total restricted and unrestricted funds on the Balance Sheet total £40,889 (21/22: £75,612).

The Somerset Centre, Brighton ended this challenging year in reasonable financial health and still maintains adequate reserves. There were significant calls upon our funds: two staff, each on sickness absence of almost 6 months; the cost of agency/other staff to provide essential cover for those sickness absences; legal costs to protect the charity from related aggressive claims; essential maintenance and repair costs for our building and minibus; and an inflationary 11% rise in costs during 2022/23. (Our charity exists to support vulnerable older people and cannot function without adequate trained staff. Unless we were to close the service, we had no choice but to pay for cover by agency or other staff).

Risk Management

During the year the Trustees continued to oversee issues of risk and financial management. We maintain a programme of reviewing all our policies and ensure they are available for inspection and reference. The Trustees examined the principal areas of the charity's operations and considered the major risks faced in each area.

Reserves:

The level of general reserves is regularly monitored by the Trustees and will be subject to further review in the light of the impact of current costs incurred this year, in particular for staffing and building maintenance. Another regular call upon our funds is for the provision and maintenance of our minibus, which is essential for our operation and was last replaced in April 2014. We maintain a Minibus Reserve Fund to provide for any exceptional costs that arise and for its eventual replacement. The Trustees intend to use the restricted reserves as designated.

Accounting:

In preparing the financial statements, the trustees have used appropriate accounting policies, consistently applied, and supported by reasonable prudent judgements and estimates and all accounting standards which they consider to be applicable have been followed.

Accounting Records:

The trustees have responsibility for ensuring that the Charity keeps accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Acts.

Care should be taken to relate the general level of expenditure to the general level of income. Trustees should review annually the scale and proportion of administrative expenses and satisfy themselves that these are reasonable.

General Responsibility:

The trustees have general responsibility for taking such steps as are reasonable to safeguard the assets of the Charity and to detect irregularities.

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Members of the Executive Managing Committee during the period under review were as follows:

Mr John Barry
Ms Judith Eigheten, Manager (Resigned 06.02.2023)
Mrs Cigdem Ford
Mr Robert Henly, (Deputy Manager, then Acting Manager from 08.02.2023)
Ms Frances Horsley
Miss Pamela Lord (Appointed 23.01.2023)
Mr David Miller
Rev Helen Rose (Appointed 31.01.2022, resigned 20.12.2022)
Dr Jane Trales
Mr Nigel Wright (Appointed 22.02.2022, resigned 30.04.2022)

Signed... 
Trustee and Chair of the Management Committee

Date... 

The Somerset Centre, Brighton
Independent Examiners Report

Independent Examiner's Report to the trustee of The Somerset Centre, Brighton

I report to the charity trustee on my examination of the financial statements of The Somerset Centre, Brighton for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act. Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Marsh & Co Accountants MAAT

26 September 2023

The Somerset Centre, Brighton
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £		Total funds 2023 £	Total funds 2022 £
	Notes			2023 £		
Income and endowments from:						
Donations and legacies	4	7,768	10,551	-	18,319	4,806
Charitable activities	5	122,813	-	-	122,813	135,064
Other trading activities		-	-	-	-	-
Investments		-	-	-	-	-
Other	6	-	-	-	-	14,382
Total		130,581	10,551	-	141,132	154,252
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	7	60,840	766	-	61,606	42,765
Other	8	113,972	277	-	114,249	102,646
Total		174,812	1,043	-	175,855	145,411
Net gains on investments		-	-	-	-	-
Net (expenditure)/income	13	(44,231)	9,508	-	(34,723)	8,841
Transfers between funds		-	-	-	-	-
Net (expenditure)/income before other gains/(losses)		(44,231)	9,508	-	(34,723)	8,841
Other gains and losses						
Gains on revaluation of fixed assets		-	-	-	-	-
Actuarial Gains on defined benefit pension schemes		-	-	-	-	-
Other Gains		-	-	-	-	-
Net movement in funds		(44,231)	9,508	-	(34,723)	8,841
Reconciliation of funds:						
Total funds brought forward		65,506	10,106	-	75,612	66,771
Total funds carried forward		21,275	19,614	-	40,889	75,612

The Somerset Centre, Brighton
Balance Sheet
at 31 March 2023

Company No. CE009231	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	4,018	4,278
		<u>4,018</u>	<u>4,278</u>
Current assets			
Debtors	9	844	5,816
Cash at bank and in hand		41,453	69,497
		<u>42,297</u>	<u>75,313</u>
Creditors: Amount falling due within one year	10	(5,426)	(3,979)
Net current assets		<u>36,871</u>	<u>71,334</u>
Total assets less current liabilities		<u>40,889</u>	<u>75,612</u>
Total net assets		<u>40,889</u>	<u>75,612</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		19,614	10,106
		<u>19,614</u>	<u>10,106</u>
Unrestricted funds	12		
General funds		11,414	53,267
Designated funds		9,861	12,239
		<u>21,275</u>	<u>65,506</u>
Total funds		<u>40,889</u>	<u>75,612</u>

These financial statements were approved by the board of trustees and were authorised for issue.

Approved by the board on 25 September 2023

And signed on its behalf by:


Mr John Barry
25 September 2023

The Somerset Centre, Brighton
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income; - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
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Expenditure

Recognition of
expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource.

Direct costs attributable to a single activity are allocated directly to that activity.

Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	3,024	1,782	4,806
Charitable activities	135,064	-	135,064
Other trading activities	-	-	-
Investments	-	-	-
Other	14,382	-	14,382
Total	152,470	1,782	154,252
Expenditure on:			
Raising funds	-	-	-
Charitable activities	42,765	-	42,765
Other	102,646	-	102,646
Total	145,411	-	145,411
Net gains on investments	-	-	-
Net income	7,059	1,782	8,841
Transfers between funds	-	-	-
Net income before other gains/(losses)	7,059	1,782	8,841
Other gains and losses:			
Gains on revaluation of fixed assets	-	-	-
Actuarial Gains on defined benefit pension schemes	-	-	-
Other Gains	-	-	-
Net movement in funds	7,059	1,782	8,841
Reconciliation of funds:			
Total funds brought forward	58,447	8,324	66,771
Total funds carried forward	65,506	10,106	75,612

4 Income from donations and legacies

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
Donations	7,768	10,551	-	18,319	4,806
	<u>7,768</u>	<u>10,551</u>	<u>-</u>	<u>18,319</u>	<u>4,806</u>

5 Income from charitable activities

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
Day Centre	122,813	-	-	122,813	110,064
Other	-	-	-	-	25,000
	<u>122,813</u>	<u>-</u>	<u>-</u>	<u>122,813</u>	<u>135,064</u>

6 Other income

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
Grants	-	-	-	-	10,000
Furlough	-	-	-	-	4,382
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,382</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
<i>Expenditure on charitable activities</i>					
Activities undertaken directly	10,595	-	-	10,595	7,421
Support costs	46,184	766	-	46,950	32,771
Governance costs	4,061	-	-	4,061	2,573
	<u>60,840</u>	<u>766</u>	<u>-</u>	<u>61,606</u>	<u>42,765</u>

8 Staff costs

	2023	2022
	£	£
Salaries and wages	106,588	96,131
Social security costs	2,767	2,536
Pension costs	4,894	3,979
	<u>114,249</u>	<u>102,646</u>

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

Total employee benefits received by key management personnel

-

-

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

	2023	2022
	Number	Number
Brighton	5	5
	<u>5</u>	<u>5</u>

8 Tangible fixed assets

	Land and buildings		Vehicle	Furniture & Equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2022	-	-	9,505	4,840	14,345
Additions	-	-	-	1,080	1,080
Disposals	-	-	-	-	-
At 31 March 2023	-	-	9,505	5,920	15,425
Depreciation and impairment					
At 1 April 2022	-	-	6,874	3,193	10,067
Depreciation charge for the year	-	-	658	682	1,340
Disposals	-	-	-	-	-
At 31 March 2023	-	-	7,532	3,875	11,407
Net book values					
At 31 March 2023	-	-	1,973	2,045	4,018
At 31 March 2022	-	-	2,631	1,647	4,278

9 Debtors

	2023	2022
	£	£
Other debtors	37	4,091
Prepayments and accrued income	807	1,725
	<u>844</u>	<u>5,816</u>

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,983	1,198
Other taxes and social security	-	1,666
Other creditors	543	-
Accruals	900	1,115
	<u>5,426</u>	<u>3,979</u>

12 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
	10,106	10,551	(1,043)	-	19,614
<i>Total</i>	<u>10,106</u>	<u>10,551</u>	<u>(1,043)</u>	<u>-</u>	<u>19,614</u>
Unrestricted funds:					
General funds	53,267	130,581	(172,434)	-	11,414
Designated funds:					
Maintenance reserve	5,000	-	-	-	5,000
Minibus reserve	7,239	-	(2,378)	-	4,861
<i>Total</i>	<u>12,239</u>	<u>-</u>	<u>(2,378)</u>	<u>-</u>	<u>9,861</u>
Total funds	<u>75,612</u>	<u>141,132</u>	<u>(175,855)</u>	<u>-</u>	<u>40,889</u>

Included in the restricted income fund balance brought forward of £10,106 is £4,152 from the Rainbow Fund. During the year £1,043 has been released and used against restricted fund activity in the year, as per the conditions in the original donation. The balance of £3,109 has been released in the financial year ending 31 March 2024. Again this release has been used against restricted fund activity, as per the conditions in the original donation. The decision to release the funds was made prior to the Charity's financial year end and has been documented.

During the year the trustees transferred from the unrestricted designated minibus reserve fund £2,378 and this has been off-set against unrestricted motor expenses incurred during the year. The decision to make the transfer was made prior to the Charity's financial year end and has been documented.

Accounts

The Somerset Centre, **Brighton**

Charity No. 1170520

Company No. CE 009231

Trustee's Report and Unaudited Accounts

31 March 2022

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THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

CHARITY NUMBER: 1170520

COMPANY No: CE009231

CHARITY ADDRESS: 62 St James's Street,
Brighton, East Sussex.
BN2 1PR.

TRUSTEES Mr John Barry
Mr Allen Bicks (Resigned 25.07.2021)
Mrs Cigdem Ford
Mr Martin Flanagan (Resigned 28.02.22)
Ms Frances Horsley
Mr David Miller
Rev Helen Rose (Appointed 31.01.2022)
Dr Jane Traies
Mr Nigel Wright (Appointed 22.02.2022, Resigned 30.04.2022)

CHAIR: Mr John Barry

TREASURER: Mr Martin Flanagan (Resigned 28.02.22)
Mr Nigel Wright (Appointed 01.03.2022, Resigned 30.04.22)

SECRETARY: Mr Allen Bicks (Resigned 25.07.21)

MANAGER: Ms Judith Eighteen

B&HCC HEALTH & ADULT SOCIAL CARE REPRESENTATIVE:

Ms Judith Cooper, Commissioning and Contracts Manager, Health & Adult Social Care

PRINCIPAL BANKERS: Co-Operative Bank,
Delf House. Southway,
Skelmersdale,
Lancashire, WN8 6WT.

ACCOUNTANTS: Marsh & Co
254 Upper Shoreham Road
Shoreham by Sea
BN45 6BF

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees of The Somerset Centre, Brighton presents their Report and Examined Financial Statement of Accounts for the 12 months to 31 March 2022. The Trustees consider the accounts comply with the current statutory requirements, its governing constitution, and the Charity Commission Statement of Recommended Practice.

Structure, Governance and Management

The Somerset Centre, Brighton was registered with the Charity Commission as a Charitable Incorporated Organisation (a CIO) on 2 December 2016. In the transition period up to October 2017 the trustees adopted a new Constitution for the CIO and passed a resolution to enable the CIO to carry on the work of the charity formerly known as the Somerset Day Centre. The Somerset Centre, Brighton took over the operation of the Day Centre on 1 October 2017.

During 2020 the final transfer of funds from the Somerset Day Centre to The Somerset Centre, Brighton and the closure of the Somerset Day Centre bank account had been completed. During 2021 the Transfer of Assets and Undertakings was registered with the Charity Commission, and the final Annual Return for the Somerset Day Centre was also submitted to the Commission. In August 2021 the merger of the Somerset Day Centre and The Somerset Centre, Brighton was confirmed by the Charity Commission (which ensures that donations to the former charity can be accepted by the new one), and the Somerset Day Centre was finally removed from the Register of Charities.

The Somerset Centre, Brighton, situated in the heart of Brighton's Kemptown, aims to provide a maximum of 23 places each day for vulnerable local older people (dependent on need). We serve mainly East Brighton and Queens Park, which include areas ranked among the most deprived in Britain (Source: English Index of Deprivation, 2019). People with transport can attend from further away. Normally the Day Centre provides an average of 82 places and lunches per week, but the pandemic in 2020-21 reduced attendances significantly, and 2021-22 has seen a gradual recovery in numbers of those attending.

Governing Document

We operate under a new **Constitution** adopted in 2017 and which sets out how the charity is run.

How the Charity is constituted

We are a Charitable Incorporated Organisation.

Trustees

The Trustees who served during the 12 months under review are listed above. During 2021-22 we had 7 trustees (two retired during the year, and two new appointments were made). They, together with the Manager and Deputy Manager of the Day Centre, form the Management Committee. Our procedure for appointing trustees follows Charity Commission guidelines and is reviewed regularly. New trustees are appointed by the existing ones, are confirmed at the AGM, and serve until the following AGM. The officers (Chair, Vice Chair, Treasurer and Secretary) are elected at each AGM. All Trustees give their time voluntarily and receive no remuneration or benefits for their duties as trustees (other than for minor expenses such as stationery and postage costs, etc). A recruitment programme for new trustees was begun in the autumn of 2021, when the Day Centre resumed whole-day sessions.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Objectives and Activities

Objects of the charity as set out in the governing document

To relieve the aged, sick, or disabled residents of Brighton and to assist in providing in the interest of social welfare and with the object of improving their condition of life a Day Centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupations.

Public benefit statement about activities to meet our objects

1. Our work produces these identifiable benefits:

- a. Reduces anxiety and isolation and provides companionship.
- b. Improves health and well-being and widens members' knowledge of other services, reduces visits to GPs and other health services.
- c. Provides personal care.
- d. Encourages mobility, activity, and participation.
- e. Stimulates independence, ambition and encourages choice.
- f. Supports friendship and promotes community engagement outside the day centre.
- g. Promotes education and learning.
- h. Promotes equality and diversity.
- i. Promotes prevention and early intervention.
- j. Supports members by remaining flexible and listening to needs.
- k. Maintains value for money.

2. Benefit to the Public or a section of the Public:

The Day Centre provides supportive social and recreational day care facilities and transport for a maximum of 23 people per day, for 4 days each week. We support isolated older people of varying abilities (many using mobility aids), with the objective of improving their health and wellbeing. Days at the Centre are intended to be enjoyable and stimulating, providing an extensive range of activities and support in a safe and accessible space where they can meet, share meals, receive personal care including hairdressing, are offered advice and pursue recreational activities among friends.

Main Activities and Achievements of the Charity during the year:

The year under review continued to be influenced by the effects of the Coronavirus pandemic but also saw the gradual resumption of support for our members. By April 2021 we were providing a limited service of two sessions per day, for a maximum of 12-14 places daily, and up to about 55 places per week.

A full-day service was resumed in September 2021, but the Centre continued with restrictive rules, regular risk assessments, social distancing, and controlled numbers and spaces to ensure safe operations for our members and staff, and by January 2022 attendances had stabilised at about 65 per week. As the long isolation had affected the mental health of some members, so activities on re-opening were adapted to their needs, with enhanced support and quiet activities with minimal physical contacts to reduce Covid transmission risks.

1. Staffing: More depression and/or mental health issues among the members required more challenging and intensive care from the staff, and it was clear that we need more staff.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

2. Our outreach programme continues to provide significant and growing support for older members of the local LGBT+ community through Older and Out lunch club meetings. Although suspended during the pandemic, these were successfully resumed in September 2021, providing a varied programme of talks, entertainments, and advice service as well as the popular lunches. Two casualties of the need for covid-safe routines were the Village Metropolitan Church, (church services for the LGBT community) and the Radical Rhizomes (supporting LGBT people from the local BME community); both found that the social-distancing requirements were incompatible with the numbers they attracted.

3. Work opportunities for our Volunteers were re-introduced from September 2021 once covid threats receded sufficiently.

4. Committee Work: During 2021 the final transfer of responsibility for the Day Centre to the new charity known as The Somerset Centre, Brighton was completed by the trustees.

Three areas of work have been at the forefront our concerns this year:

Rebuilding the service has been essential after the impact of covid and lockdowns, and the Committee have been providing advice and practical support for the staff in preparing for the gradual re-opening of the service during 2021, and I am grateful to the trustees for their help with this key work.

Trustee/Treasurer/Accounts: We were unable to replace our most recent trustee with the responsibility as our treasurer. During this vacancy we have relied on some exceptionally dedicated work by a staff member with business experience for managing our day-to-day accounts. We have now begun investigating alternative online accounting systems for use in future.

Fundraising: We continue to need to raise funding for the service, but in a year when many other voluntary organisations were seeking grants, our relatively healthy Reserve has worked against us. Nevertheless, we are grateful for the income we have raised.

The trustees also managed a Grievance Hearing following a complaint raised by two staff which was resolved satisfactorily. Legal costs were incurred in the interest of protecting the charity.

Investment Powers

All monies received to be applied for furthering all or any of the charitable objects of the organisation.

Financial Review

The Somerset Centre, Brighton main income comes from donations, Brighton and Hove City Council (through our service contract) and from self-funding members. This year saw an unexpected bonus of £25,000 from an insurance claim against losses during the later lockdown periods which helped to keep our finances secure.

Grants were received, including £2,000 from Dodgson Foundation and £8,000 from Brighton & Hove City Council.

Donations of £4,806 were received, including £1,762 which was restricted from many donors as well as members. The Trustees wish to thank each and every one of them.

Through the generosity of all the donors the Somerset Centre, Brighton had a surplus of income over expenditure of £8,841. If the funds from the insurance claim are excluded, there is a net deficit of £16,159. That compares to a surplus of £17,180 in 2020/21.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Total expenditure of £145,411 is broadly in line with costs in 2020/21 £119,941. Staff costs represent 70.59% of total expenditure, and we applaud their dedication and professionalism in supporting the members.

Total restricted and unrestricted funds on the Balance Sheet total £75,612, of which the restricted element for special events increased by £1,782 to £10,106. Unrestricted designated fund and general reserves increased by £7,059 to £65,506, buoyed by the £25,000 from the insurance claim.

The Somerset Centre, Brighton ends the year in good/reasonable financial health to face the challenges ahead.

Risk Management

During the year the Trustees continued to oversee issues of risk and financial management. We maintain a programme of reviewing all our policies and ensure they are available for inspection and reference. The Trustees examined the principal areas of the charity's operations and considered the major risks faced in each area.

Reserves:

The level of general reserves is regularly monitored by the Trustees and will be subject to review in the light of the impact of Covid and our subsequent operations on our finances. A major element of our costs continues to be for the provision of our minibus, which is essential for our operation and was last replaced in April 2014. We maintain a Minibus Reserve Fund to provide for any exceptional costs that arise and for its eventual replacement. The Trustees intend to use the restricted reserves as designated.

Accounting:

In preparing the financial statements, the trustees have used appropriate accounting policies, consistently applied, and supported by reasonable prudent judgements and estimates and all accounting standards which they consider to be applicable have been followed.

Accounting Records:

The trustees have responsibility for ensuring that the Charity keeps accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Acts.

Care should be taken to relate the general level of expenditure to the general level of income. Trustees should review annually the scale and proportion of administrative expenses and satisfy themselves that these are reasonable.

General Responsibility:

The trustees have general responsibility for taking such steps as are reasonable to safeguard the assets of the Charity and to detect irregularities.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Members of the Executive Managing Committee during the period under review were as follows:

Mr John Barry
Mr Allen Bicks (Resigned 25.07.2021)
Ms Judith Eigheten, Manager
Mrs Cigdem Ford
Mr Martin Flanagan (Resigned 28.02.22)
Mr Robert Henly, Deputy Manager
Ms Frances Horsley
Mr David Miller
Rev Helen Rose (Appointed 31.01.2022)
Dr Jane Traies
Mr Nigel Wright (Appointed 22.02.2022, Resigned 30.04.2022)

Signed.....



Date.....

23.1.2023

Trustee and Chair of the Management Committee

Independent Examiner's Report to the trustee of The Somerset Centre

I report to the trustees on my examination of the financial statements of The Somerset Centre for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Marsh & Co Accountants MAAT

Marsh & Co Accountants Limited
254 Upper Shoreham Road
Shoreham by Sea
West Sussex

BN43 6BF
24 January 2023

Independent Examiner's Report to the trustee of The Somerset Centre

I report to the trustees on my examination of the financial statements of The Somerset Centre for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Marsh & Co Accountants MAAT

Marsh & Co Accountants Limited
254 Upper Shoreham Road
Shoreham by Sea West Sussex BN43 6BF

24 January 2023

The Somerset Centre, **Brighton**
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	2022 £	Total funds 2022 £	Total funds 2021 £
	Notes					
Income and endowments from:						
Donations and legacies	3	3,024	1,782	-	4,806	3,320
Charitable activities	4	135,064	-	-	135,064	51,169
Other trading activities		-	-	-	-	-
Investments		-	-	-	-	-
Other	5	14,382	-	-	14,382	82,632
Total		152,470	1,782	-	154,252	137,121
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	6	42,765	-	-	42,765	21,601
Other	7	102,646	-	-	102,646	98,340
Total		145,411	-	-	145,411	119,941
Net gains on investments		-	-	-	-	-
Net income		7,059	1,782	-	8,841	17,180
Transfers between funds		-	-	-	-	-
Net income before other gains/(losses)		7,059	1,782	-	8,841	17,180
Other gains and losses						
Gains on revaluation of fixed assets		-	-	-	-	-
Actuarial Gains on defined benefit pension schemes		-	-	-	-	-
Other Gains		-	-	-	-	-
Net movement in funds		7,059	1,782	-	8,841	17,180
Reconciliation of funds:						
Total funds brought forward		58,447	8,324	-	66,771	49,591
Total funds carried forward		65,506	10,106	-	75,612	66,771

The Somerset Centre, Brighton

Balance Sheet

at 31 March 2022

Charity No. 1170520

		2022 £	2021 £
Fixed assets			
Tangible assets	8	<u>4,278</u>	<u>5,704</u>
		4,278	5,704
Current assets			
Debtors	9	5,816	7,523
Cash at bank and in hand		<u>69,497</u>	<u>55,699</u>
		75,313	63,222
Creditors: Amount falling due within one year	10	<u>(3,979)</u>	<u>(2,155)</u>
Net current assets		71,334	61,067
Total assets less current liabilities		75,612	66,771
Total net assets		<u>75,612</u>	<u>66,771</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		<u>10,106</u>	<u>8,324</u>
		10,106	8,324
Unrestricted funds	11		
General funds		53,267	46,208
Designated funds		<u>12,239</u>	<u>12,239</u>
		65,506	58,447
Total funds		<u>75,612</u>	<u>66,771</u>

These financial statements were approved by the board of trustees and were authorised for issue.

Approved by the trustees on 23 January 2023

And signed on their behalf by:



Mr John Barry

23 January 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Recognition of
expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	2021 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3,320	-	-	3,320
Charitable activities	38,710	12,459	-	51,169
Other trading activities	-	-	-	-
Investments	-	-	-	-
Other	82,632	-	-	82,632
Total	124,662	12,459	-	137,121
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	109,941	10,000	-	119,941
Other	-	-	-	-
Total	109,941	10,000	-	119,941
Net gains on investments	-	-	-	-
Net income	14,721	2,459	-	17,180
Transfers between funds	7,040	(7,040)	-	-
Net income before other gains/(losses)	21,761	(4,581)	-	17,180
Other gains and losses:				
Gains on revaluation of fixed assets	-	-	-	-
Actuarial Gains on defined benefit pension schemes	-	-	-	-
Other Gains	-	-	-	-
Net movement in funds	21,761	(4,581)	-	17,180
Reconciliation of funds:				
Total funds brought forward	49,591	-	-	49,591
Total funds carried forward	71,352	(4,581)	-	66,771

3 Income from donations and legacies

	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
	£	£	£	£	£
Donations	3,024	1,782	-	4,806	3,320
	3,024	1,782	-	4,806	3,320

4 Income from charitable activities

	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
	£	£	£	£	£
Day centre	110,064	-	-	110,064	38,650
Grants	-	-	-	-	12,459
Other	25,000	-	-	25,000	60
	<u>135,064</u>	<u>-</u>	<u>-</u>	<u>135,064</u>	<u>51,169</u>

5 Other income

	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
	£	£	£	£	£
Grants	10,000	-	-	10,000	26,908
Furlough	4,382	-	-	4,382	55,724
	<u>14,382</u>	<u>-</u>	<u>-</u>	<u>14,382</u>	<u>82,632</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Endowment	Total 2022	Total 2021
	£	£	£	£	£
<i>Expenditure on charitable activities</i>					
Activities undertaken directly	7,421	-	-	7,421	19,561
Support costs	32,771	-	-	32,771	1,670
Governance costs	2,573	-	-	2,573	370
	<u>42,765</u>	<u>-</u>	<u>-</u>	<u>42,765</u>	<u>21,601</u>

7 Staff costs

	2022	2021
	£	£
Salaries and wages	96,131	92,608
Social security costs	2,536	2,063
Pension costs	3,979	3,669
	<u>102,646</u>	<u>98,340</u>

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

Total employee benefits received by key management personnel

- -

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

	2022	2021
	Number	Number
Brighton	5	5
	<u>5</u>	<u>5</u>

8 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Vehicle	Furniture & Equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2021	-	-	9,505	4,840	14,345
Additions	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2022	<u>-</u>	<u>-</u>	<u>9,505</u>	<u>4,840</u>	<u>14,345</u>
Depreciation and impairment					
At 1 April 2021	-	-	5,997	2,644	8,641
Depreciation charge for the year	-	-	877	549	1,426
Impairment	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2022	<u>-</u>	<u>-</u>	<u>6,874</u>	<u>3,193</u>	<u>10,067</u>
Net book values					
At 31 March 2022	<u>-</u>	<u>-</u>	<u>2,631</u>	<u>1,647</u>	<u>4,278</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>3,508</u>	<u>2,196</u>	<u>5,704</u>

9 Debtors

	2022	2021
	£	£
Other debtors	4,091	1,360
Prepayments and accrued income	1,725	6,163
	<u>5,816</u>	<u>7,523</u>
Amounts included within Other debtors that fall due after more than one year	<u>-</u>	<u>-</u>

10 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,198	822
Other taxes and social security	1,666	-
Accruals	1,115	1,333
	<u>3,979</u>	<u>2,155</u>

11 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2022 £
Restricted funds:					
Restricted income funds:					
Restricted funds	8,324	1,782	-	-	10,106
<i>Total</i>	<u>8,324</u>	<u>1,782</u>	<u>-</u>	<u>-</u>	<u>10,106</u>
Unrestricted funds:					
General funds	46,208	152,470	(145,411)	-	53,267
Designated funds:					
Maintenance reserve	5,000	-	-	-	5,000
Pension reserve	1,239	-	-	(1,239)	-
Minibus reserve	6,000	-	-	1,239	7,239
	-	-	-	-	-
<i>Total</i>	<u>12,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,239</u>
Total funds	<u>66,771</u>	<u>154,252</u>	<u>(145,411)</u>	<u>-</u>	<u>75,612</u>

The trustees believe, after reviewing the position, that the conditions creating the need for the designated pension reserve are no longer present. The management committee believe these designated funds should be allocated to the Minibus reserve.

THE SOMERSET CENTRE, BRIGHTON

England & Wales - Charity number 1170520

Accounts

**THE SOMERSET CENTRE,
BRIGHTON**

Charity Number: 1170520

**ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2021**



THE SOMERSET CENTRE, BRIGHTON

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THE SOMERSET CENTRE, BRIGHTON

REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

CHARITY NUMBER: 1170520

CHARITY ADDRESS: 62 St James's Street,
Brighton, East Sussex.
BN2 1PR.

TRUSTEES Mr John Barry
Mr Allen Bicks
Ms Val Brown (Resigned through ill-health 31.10.2020)
Mrs Cigdem Ford
Mr Martin Flanagan (Appointed 07.12.2020)
Ms Frances Horsley
Mr David Miller
Dr Jane Traies

CHAIR: Mr John Barry

TREASURER: Mr David Miller (Treasurer to January 2021)
Mr Martin Flanagan (Treasurer from January 2021)

SECRETARY: Mr Allen Bicks

MANAGER: Ms Judith Eighteen

B&HCC HEALTH & ADULT SOCIAL CARE REPRESENTATIVE:

Ms Judith Cooper, Commissioning and Contracts Manager,
Health & Adult Social Care

PRINCIPAL BANKERS: Co-Operative Bank,
Delf House. Southway,
Skelmersdale,
Lancashire, WN8 6WT.

ACCOUNTANTS: Community 360
Winsley's House
High Street
Colchester
CO1 1UG

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees of The Somerset Centre, Brighton present their Report and Examined Financial Statement of Accounts for the 12 months to 31 March 2021. The Trustees consider the accounts comply with the current statutory requirements, its governing constitution and Charity Commission Statement of recommended practice.

The year under review was dominated by the Coronavirus pandemic. The nationwide lockdowns ordered by the government resulted in two prolonged closure periods for the Centre, totalling over eight months, and further short but intermittent disruptions occurred when we resumed a limited service. When it was possible to re-open, the Centre followed restrictive rules designed to achieve a safe environment for our members and staff, with proper observance of social distancing, and controlled numbers and spaces to ensure safe operations for members and staff.

Structure, Governance and Management

The Somerset Centre, Brighton was registered with the Charity Commission as a Charitable Incorporated Organisation (a CIO) on 2 December 2016. In the transition period up to October 2017 the trustees adopted a new Constitution for the CIO, and passed a resolution to accept the transfer of the assets and undertakings of the unincorporated charity known as the Somerset Day Centre to enable the CIO to carry on the work of the Day Centre. The Somerset Centre, Brighton then took over the operation of the Day Centre from the unincorporated charity on 1 October 2017. It is anticipated that the former charity known as the Somerset Day Centre will finally be wound up during 2021/22, but a number of residual matters with the Charity Commission remain outstanding.

The Somerset Centre, Brighton, situated in the heart of Brighton's Kemptown, aims to provide a maximum of 23 places each day for local older people (dependent on need). We serve mainly East Brighton and Queens Park, which are areas ranked within the top ten per cent most deprived areas in Britain (Source: English Index of Deprivation, 2019). People with transport can attend from further away. Normally the Day Centre provides an average of 82 places and lunches per week, but the pandemic reduced attendances significantly: necessary social distancing resulted in operating two sessions per day, a maximum of 12-14 places daily, and up to about 55 places per week.

Governing Document

We operate under a new **Constitution** which was adopted in 2017 and sets out how the charity is run.

How the Charity is constituted

We are a Charitable Incorporated Organisation.

Trustees

The Trustees who served during the 12 months under review are listed above. Currently we have 7 trustees (one retired through ill-health during the year, and one new appointment was made). They, together with the Manager of the Day Centre, form the Management Committee. Our procedure for appointing trustees is reviewed regularly and it follows Charity Commission guidelines. New trustees are appointed by the existing ones, are confirmed at the AGM, and serve until the following AGM. The officers (Chair, Vice Chair, Treasurer and Secretary) are elected at each AGM. All Trustees give their time voluntarily and receive no remuneration or benefits for their duties as trustees (other than for minor expenses such as stationery and postage costs, etc). A recruitment programme for new trustees began, but was interrupted by the lockdown periods this year.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Objectives and Activities

Objects of the charity as set out in the governing document

To relieve the aged, sick or disabled residents of Brighton and to assist in providing in the interest of social welfare and with the object of improving their condition of life a Day Centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupations.

Public benefit statement about activities to meet our objects

1. Our work produces these identifiable benefits:

- a. Reduces anxiety and isolation and provides companionship.
- b. Improves health and well-being and widens members' knowledge of other services, reduces visits to GPs
and other health services.
- c. Provides personal care.
- d. Encourages mobility, activity and participation.
- e. Stimulates independence, ambition and encourages choice.
- f. Supports friendship and promotes community engagement outside the day centre.
- g. Promotes education and learning.
- h. Promotes equality and diversity.
- i. Promotes prevention and early intervention.
- j. Supports members by remaining flexible and listening to needs.
- k. Maintains value for money.

2. Benefit to the Public or a section of the Public:

The Day Centre provides supportive social and recreational day care facilities and transport for a maximum of 23 people per day, for 4 days each week. We support isolated older people of varying abilities (many using mobility aids), with the objective of improving their health and wellbeing. Days at the Centre are intended to be enjoyable and stimulating, providing an extensive range of activities and support in a safe and accessible space where they can meet, share meals, receive personal care including hairdressing, are offered advice and pursue recreational activities among friends.

Main Activities and Achievements of the Charity during the year:

1. During the closed periods when it was not possible to provide in-house support to our members, our staff voluntarily made daily phone calls to check on their wellbeing, plus socially-distanced visits in our minibus including errands for shopping and medical supplies when needed, plus a regular newsletter and birthday treats. In addition staff voluntarily undertook a thorough clean and refurbishment of the Centre and its facilities, with enhanced risk assessments. When we re-opened on a limited basis, staff could offer a Covid-safe service with social distancing, plus safe routines and activities. The long isolation affected the mental health of some members, so activities on re-opening were adapted to their needs – enhanced support, and quiet activities with minimal physical contacts to reduce Covid transmission risks.

2. For the last 8 years our Outreach programme has provided significant support for older members of the local LGBT+ community through the very popular Older and Out meetings but these had to be temporarily suspended during the pandemic.

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

3. Similarly, work with our Volunteers has been suspended but we hope to welcome them back soon.

4. Committee work: Although the pandemic regulations restricted our Management Committee to only one formal meeting this year, Committee members have been very active: informal meetings and discussions have taken place every week; staff members were transferred into the Coronavirus Job Retention Scheme (Furlough); staff vaccinations and the supply of PCR tests were arranged with the health authority; a vaccination policy for the Day Centre was created, leading to a programmed review of all our policies; major fundraising work was undertaken to replace revenue lost through closures; a new treasurer was appointed; payroll responsibilities were transferred to a new business; new external accountants were recruited for the annual inspection of our Accounts; a review of our internal financial controls was initiated; we liaised with our local authority for the re-start of our operations; and the Committee worked throughout the year with the Manager to co-ordinate plans for the safe return to normal service.

Investment Powers

All monies received to be applied for furthering all or any of the charitable objects of the organisation.

Financial Review

The Centre's day fee attendance income was a little over £35k compared to £104k in 2019/20 due to extended periods of closure in a financial year which started and ended with Covid 19 nationwide lockdowns. When the Centre was able to open mid-September through to Christmas, it was only possible with a reduced capacity due to social distancing requirements.

Grants from Government furlough and business support schemes totalling £76k helped to bridge the income deficit. Some much needed financial support also came from grants and donations from The National Lottery, Dodgson Foundation and many other smaller donors.

Total costs of £120k were £44k less than previous year. Staff cost were in line with the previous year representing 82% of total expenditure (60% 2019-20). The Centre was able to retain all employees and pay full salaries due to the generous furlough scheme paying 57% of all employment related costs.

The excess of income over expenditure left a surplus of £17k which is a fine achievement when you consider the Centre was forced to close the doors for 8 months. This surplus ensures the Centre continues to meet its financial objectives and is financially sound with £46k of unrestricted reserves remaining.

Risk Management

During the year the Trustees continued to oversee issues of risk and financial management. We began a programme to review of all our policies and to ensure they are available for inspection and reference. The Trustees examined the principal areas of the charity's operations and considered the major risks faced in each area.

Reserves:

The level of general reserves is regularly monitored by the Trustees and will be reviewed in the light of the impact of Covid on our finances. A major element of our costs continues to be for the provision of our minibus, which is essential for our operation and was last replaced in April 2014. We maintain a Minibus Reserve Fund to provide for any exceptional costs that arise and for its eventual

THE SOMERSET CENTRE, BRIGHTON

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Accounting:

In preparing the financial statements, the trustees have used appropriate accounting policies, consistently applied and supported by reasonable prudent judgements and estimates and all accounting standards which they consider to be applicable have been followed.

Accounting Records:

The trustees have responsibility for ensuring that the Charity keeps accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Acts.

Care should be taken to relate the general level of expenditure to the general level of income. Trustees should review annually the scale and proportion of administrative expenses and satisfy themselves that these are reasonable.

General Responsibility:

The trustees have general responsibility for taking such steps as are reasonable to safeguard the assets of the Charity and to detect irregularities.

Members of the Executive Managing Committee during the period under review were as follows:

Mr John Barry, Trustee
Mr Allen Bicks, Trustee
Ms Val Brown, Trustee (Resigned through ill-health 31.10.2020)
Ms Judith Eighteen, Manager
Mrs Cigdem Ford, Trustee
Mr Martin Flanagan, Trustee (Appointed 07.12.2020)
Ms Frances Horsley, Trustee
Mr David Miller, Trustee
Dr Jane Traies, Trustee

Signed.....

Mr John Barry

Date.....

27/9/21

Trustee and Chair of the Management Committee

THE SOMERSET CENTRE, BRIGHTON

CONTENTS FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of The Somerset Centre, Brighton for the year ended 31 March 2021 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 8th October
2021

THE SOMERSET CENTRE, BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior period Total Funds 2020 £
Incoming resources						
Incoming resources from generating funds:						
Donations and legacies	2	85,951	-	-	85,951	32,850
Income from charitable activities	3	38,710	-	12,459	51,169	128,238
Other Income	12	-	-	-	-	29,719
Total incoming resources		124,661	-	12,459	137,120	190,807
Resources expended						
Costs of Charitable activities	4	109,940	-	10,000	119,940	164,434
Total resources expended		109,940	-	10,000	119,940	164,434
Net income/(expense) for the year		14,721	-	2,459	17,180	26,374
Transfer between funds		7,040	-	(7,040)	-	-
Net income/(expense) after transfers		21,761	-	(4,581)	17,180	26,374
Reconciliation of Funds						
Total Funds B/Fwd		24,447	12,239	12,905	49,591	23,217
Total Funds C/Fwd		46,208	12,239	8,324	66,771	49,591

The notes on pages 9-12 form an integral part of these financial statements.

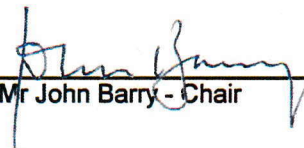
THE SOMERSET CENTRE, BRIGHTON

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		5,705		7,092
Current assets					
Cash at bank and in hand		55,699		42,751	
Debtors	9	7,522		2,485	
		<u>63,221</u>		<u>45,236</u>	
Creditors: amounts falling due within one year	10	<u>2,155</u>		<u>2,736</u>	
Net current assets			61,066		42,499
Net assets			<u><u>66,771</u></u>		<u><u>49,591</u></u>
Funds					
Unrestricted funds	11		46,208		24,447
Designated funds			12,239		12,239
Restricted funds	11		8,324		12,905
			<u><u>66,771</u></u>		<u><u>49,591</u></u>

These financial statements were approved by the board of trustees and were authorised for issue.
They are signed on behalf of the board by:

Signed


Mr John Barry - Chair

Date

27/9/21

THE SOMERSET CENTRE, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Basis of accounting

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

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

THE SOMERSET CENTRE, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

1.5 Going concern

There are no material uncertainties about the charity's ability to continue.

2 Donations and Legacies

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Donations	3,320	-	3,320	20,391
Grants	26,908	-	26,908	12,459
Furlough	55,724	-	55,724	-
	<u>85,951</u>	<u>-</u>	<u>85,951</u>	<u>32,850</u>
Total 2020	<u>22,503</u>	<u>10,347</u>	<u>32,850</u>	

3 Income from Charitable Activities

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Day Centre	38,650	-	38,650	125,742
Grants	-	12,459	12,459	-
Rent	-	-	-	2,496
Other	60	-	60	-
	<u>38,710</u>	<u>12,459</u>	<u>51,169</u>	<u>128,238</u>
Total 2020	<u>128,238</u>	<u>-</u>	<u>128,238</u>	

4 Charitable Activities

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Activities undertaken directly	107,901	10,000	117,901	161,208
Support costs	1,670	-	1,670	2,576
Governance Costs	370	-	370	650
	<u>109,940</u>	<u>10,000</u>	<u>119,940</u>	<u>164,434</u>
Total 2020	<u>158,764</u>	<u>5,670</u>	<u>164,434</u>	

THE SOMERSET CENTRE, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5 Employees remuneration

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 Total £	2020 Total £
Wages and salaries	92,339	92,272
Social security costs	2,063	3,323
Employer contributions to life insurance	269	770
Employer contributions to pension plans	3,669	2,892
	<u>98,341</u>	<u>99,258</u>

6 Employees remuneration continued

The average head count of employees during the year was (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 Total	2020 Total
Average staff members employed during the year	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

During the year total remuneration of £30,256 (2020: £25,270) was paid to key management personnel.

7 Trustees' Remuneration and Expenses

None of the trustees received any emoluments during the year other than expenses.

8 Fixed Assets

	Furniture & Equipment £	Vehicle £	Total £
Cost as at 1st April 2020	4,326	9,505	13,831
Additions	514	-	514
Cost as at 31st March 2021	<u>4,840</u>	<u>9,505</u>	<u>14,345</u>
Depreciation as at 1st April 2020	1,912	4,827	6,739
Charge for the year	732	1,170	1,901
Depreciation as at 31st March 2021	<u>2,644</u>	<u>5,997</u>	<u>8,640</u>
Net book value as at 31st March 2021	<u>2,196</u>	<u>3,509</u>	<u>5,705</u>
Net book value as at 31st March 2020	<u>2,414</u>	<u>4,678</u>	<u>7,092</u>

THE SOMERSET CENTRE, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9 Debtors				2021 Total £	2020 Total £
Prepayments				1,360	1,928
Debtors				6,163	557
				<u>7,522</u>	<u>2,485</u>
10 Creditors				2021 Total £	2020 Total £
Creditors				822	1,819
Accruals				1,333	917
				<u>2,155</u>	<u>2,736</u>
11 Analysis of funds	Opening £	Income £	Expenditure £	Transfers £	Closing £
Unrestricted funds	<u>24,447</u>	<u>124,661</u>	<u>(109,940)</u>	<u>7,040</u>	<u>46,208</u>
Designated funds					
Maintenance reserve	5,000	-	-	-	5,000
Pension reserve	1,239	-	-	-	1,239
Minibus reserve	6,000	-	-	-	6,000
	<u>12,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,239</u>
Restricted funds	<u>12,905</u>	<u>12,459</u>	<u>(10,000)</u>	<u>(7,040)</u>	<u>8,324</u>
	<u>49,591</u>	<u>137,120</u>	<u>(119,940)</u>	<u>-</u>	<u>66,771</u>