

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 Number	2023 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.