

# BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LIMITED

England & Wales · Charity number 287516

## Details

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Other names	RESOURCE CENTRE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">01730256</a>
Registered	1983-07-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Resource Centre 6 Tilbury Place Brighton BN2 0GY
Phone	01273606160
Email	<a href="mailto:info@resourcecentre.org.uk">info@resourcecentre.org.uk</a>
Website	<a href="http://www.resourcecentre.org.uk">www.resourcecentre.org.uk</a>

## Activities

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**Objects:** TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE INHABITANTS OF BRIGHTON AND HOVE AND THE SURROUNDING AREA AND IN PARTICULAR TO RELIEVE POVERTY AND SICKNESS, TO PRESERVE AND PROTECT PUBLIC HEALTH, TO ADVANCE PUBLIC EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION OF THE SAID INHABITANTS WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** Our main object is to promote voluntary and community activity within Brighton & Hove by providing support to community organisations, in particular to smaller organisations. This comprises Equipment services (Reprographics and Equipment for Meetings & Events), an Information service, and a Special Support service, including financial management support.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** BRIGHTON AND HOVE
- Brighton And Hove
- East Sussex
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£214,174	£199,738	-	-
2024-03-31	£198,597	£217,436	-	-
2023-03-31	£206,182	£207,609	-	-
2022-03-31	£216,369	£207,600	-	-
2021-03-31	£276,540	£219,908	-	-

## Trustees

Name	Role	Appointed
Ahmad Yabroudi		2021-11-03
Awel Harun Abdo		2018-10-24
Christine Irene El-Shabba		2019-10-10
Dr Aisha El-Turki		2021-11-03
Emma Louise Salcombe		2024-10-23
Jonathan Anthony White		2021-11-03
MURIEL BRIAULT		2012-11-06
Rawah Ibrahim		2025-10-29

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LIMITED**

England & Wales - Charity number 287516

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# Accounts

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**BRIGHTON AND HOVE SOCIAL WELFARE  
AND EDUCATIONAL TRUST LIMITED  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
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FOR THE YEAR ENDED 31ST MARCH 2025**

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**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

**Name of charity**

Brighton and Hove Social Welfare and Educational Trust Ltd

**Other names by which the charity is known**

Resource Centre

**Registered Charity number** 287516

**Address**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**Website address**

[www.resourcecentre.org.uk](http://www.resourcecentre.org.uk)

**Facebook page**

[www.facebook.com/ResourceCentreBH](http://www.facebook.com/ResourceCentreBH)

**Twitter**

[@ResourceCtrBH](https://twitter.com/ResourceCtrBH)

**Trustees and Directors (Management Committee)**

Awel Harun Abdo

Jonathan White

Rob Berry (resigned 25/06/25)

Kaddy Jammeh

Muriel Briault

Emma Salcombe (elected 23/10/24)

Christine El Shabba

Aisha El-Turki

Ahmad Yabroudi

The chair of the Management Committee is Muriel Briault.

**Staff team responsible for day to day management of the charity**

Dani Ahrens

Judy Goss (resigned 28/06/24)

Megan Archer (resigned 13/08/24)

Kate Page

Ali Ceesay (appointed 24/02/25)

Rebecca Luton

Kate Chapman

Mireille Shimoda

**Registered Company number**

1730256 England and Wales

**Company secretary**

Kate Chapman

**Registered office**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**VAT registration number**

861 1001 75

**Accountants**

Marks & Co, Chartered Accountants, 100 Church Street, Brighton BN1 1UJ

**Bank**

Lloyds Bank, North Street, Brighton BN1 1PX

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

The trustees, who are also the directors of the company, present their report and accounts for the year ended 31st March 2025.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Constitution of the charity**

The charity is registered as Brighton and Hove Social Welfare and Educational Trust Ltd but operates under the name of Resource Centre. It is constituted as a company limited by guarantee and is governed by its Memorandum & Articles of Association. The charitable company was set up on 8th June 1983, although the Resource Centre has been in existence since 1975.

**Governance**

The Resource Centre is accountable to the residents of Brighton & Hove through a Council of users. The Council is a sub-committee of the company and membership is open to any community group which is

- Based in an area of social housing and run by local residents;
- Primarily composed of, and run by, disabled people;
- Primarily composed of, and run by, people from black and minority ethnic backgrounds.

We have 164 member groups. Our member groups elect a Management Committee at the AGM each year.

The Management Committee is responsible for the general management of the charity and its members are trustees and directors of the charitable company.

The Trustees set the direction and policies of the charity; their role is one of oversight and guidance rather than active involvement in the daily work. Day-to-day management is delegated to the staff group. We have six members of staff who are organised as a team with no line management. Two staff members are responsible for reporting to the Management Committee.

Prior to election, potential trustees are advised of their duties and responsibilities. Once elected, trustees are given a full induction into our work and their own legal responsibilities. They are given an information pack providing details of the governance and policies of the charity and general trustee guidance. Training in areas such as health & safety or charity law is provided as and when required. As all our trustees are active members of groups that use the Resource Centre regularly, they have a sound underlying understanding of the day-to-day work of the centre.

**Objects of the charity**

The legal objects are "To promote any charitable purpose for the benefit of the inhabitants of Brighton & Hove and the surrounding area and in particular to relieve poverty and sickness, to preserve and protect public health, to advance public education and to provide facilities in the interests of social welfare for the recreation or other leisure time occupation of the said inhabitants with the object of improving their conditions of life."

We work to achieve these objects by helping to build a stronger community sector. In 2024-25 the centre was used by 592 groups. These groups make a major contribution to the city by providing services and activities which are lacking, participating in consultation structures, and creating a space for communities to come together. This voluntary activity imparts considerable benefits to neighbourhoods and communities of interest and to the city as a whole.

**Public Benefit**

The trustees are mindful of their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. We have referred to this guidance when reviewing our aims and objectives and in planning our future activities. We believe the summary of our activities, outlined below, demonstrates our commitment to creating a public benefit in all our work.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

**Principal activities**

We provide practical support to community and voluntary organisations and to statutory organisations working in the community. We are open to all such organisations but our emphasis is on support to smaller community groups. We give particular attention to small groups based in communities that face additional barriers to effective organisation: groups based in areas of social housing; black and minority ethnic communities; and the disabled community. We refer to such groups as "Priority Groups" and invite them to become members.

We have a broad range of services designed to support both neighbourhood and city-wide voluntary activity. We provide equipment, information, advice, consultancy, and training in the skills needed to organise effectively. Our role is to support people to carry out work on behalf of their organisations so that they develop greater confidence in their ability to be active in the community and so that skills are spread more widely.

We work with other local service providers from both the voluntary and statutory sectors. We have formed a partnership with Community Works and other specialist infrastructure and community development organisations in the city to deliver services specified in Brighton and Hove City Council's 'Third Sector Commissioning Prospectus' from April 2020 to March 2025.

**Our services**

***Summary of the main achievements during the year***

**Overview of support to groups**

During the year we supported 592 different groups on a total of 1987 occasions. 92% of the groups were from Brighton and Hove as were 95% of uses.

This support breaks down as:

Uses of the print service	1,685
Hire of equipment	1,407
Artwork and layout support	251
Advice on demand	215
Advice and training (prebooked)	191
Examination of accounts	48

Looking in a bit more detail at the various areas of support:

**Print, artwork and layout support**

Despite an increasingly digitised world, print remains an important medium for community groups and use of our print room remained steady this year. Our large format printer is particularly popular, allowing groups to print posters up to A0 size and banners up to 3m.

For our priority groups, our flexible extra support means they can get additional help to design the content of their printed material. This varies according to the needs of the groups. For example: we can help a group to formulate their message, design an entire newsletter, or we can proofread their material and give design tips. We produce artwork for member groups who request this additional design support, and did this on 251 occasions in this year.

**Equipment hire service**

This year there were 1407 equipment hire uses:

Equipment for Meetings and Indoor Events	411
Fundraising equipment	643
Play equipment	353

During the year, we added some new items to our equipment for hire:

- A mixer with speakers (PA10)
- Sum Up card readers, to add to our iZettle card reader sets
- A set of six pogo jumpers for children
- A juggling and poi set

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

In our most recent survey (2024), we asked groups how much money they had raised at their most recent fundraising event and the average amount was £2,900. Based on this figure, we estimate that our equipment hire service helped groups in the city raise over £650,000 for their vital work during 2024-25.

**Advice and training**

A major part of our work is to provide advice, information and training. We specialise in offering these to small grassroots groups and especially those from marginalised communities. We normally deliver this work in two ways

- a) Through our 'advice on demand' service which aims to give short but effective support immediately on a drop-in basis
- b) Through support sessions: more structured and longer pieces of work designed to provide more extensive support

During 2024-25:

- The advice on demand service was used by 78 different groups on a total of 215 occasions.
- We carried out 287 structured support sessions with 42 different groups.

This support covered 38 different topics, with the most frequent enquiries being fundraising, budgeting, reporting to funders, book-keeping, legal structures, committee roles and communications.

As part of the above we supported 27 groups with fundraising applications, budgeting and book-keeping.

The total grant income raised following our support was, £92,859.

Our advice and training work is funded by a mix of funding streams: the work is attributed to a funder depending on the nature of the group supported. In this year all our work with tenants' groups was funded by Housing Services, our work with disabled people's groups was funded through a grant from the Chalk Cliff Trust and work with childcare settings by Early Years and Childcare.

A portion of our work with groups in East Brighton was funded by a grant from East Brighton Trust.

The remainder of our advice work was funded through a grant from Sussex Community Foundation, plus our own service income and reserves.

**Information**

We continued to keep our information resources up to date during this year, paying particular attention to our information on funding sources and bank accounts, in recognition of the importance placed on this information by our user groups.

In total 1,340 individuals in Brighton and Hove viewed the information pages on our website.

**Examination of accounts**

Supporting groups with their financial management is an important part of our usual work. We help our priority groups to set up accounts systems, we train treasurers and we provide an independent examination of group accounts. These examinations allow groups to demonstrate to their members and to funders that money has been properly accounted for.

In 2024-25 we carried out 48 examinations of accounts.

Funding for this work came from several streams. Examinations for tenant groups were funded by Housing Services, those for childcare settings from the council's Early Years Childcare Service, those for non-tenant groups in East Brighton from East Brighton Trust and for disabled people's groups from Chalk Cliff Trust.

The remainder was funded from a Sussex Community Foundation grant and our own reserves.

**Support to tenant consultation**

In addition to the above services we also do specific work, funded by Housing Services, to support tenant consultation in the city. The Resource Centre provides secretarial support to the resident meetings that take place in each area prior to the Area Panels. These are part of the formal consultation structure with the Council and feed into Housing Committee meetings.

The Resource Centre's role is to take minutes, send out papers and notification of the meeting, and support the Resident Chairperson. The aim is to assist residents in putting forward their concerns and issues clearly and effectively.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

During the year we supported 16 Resident Only Meetings, most of which continued to be held as hybrid meetings, using our Meeting Owl equipment.

We continue to work collaboratively with council officers and community development workers in all areas of the city, to support tenant and resident community organising.

**Service Development**

During 2024-25, in partnership with other key infrastructure and community development organisations in the city, we successfully bid to deliver the infrastructure and resident services specified in Brighton and Hove City Council's Thriving Communities Investment Fund' prospectus for four years, from 2025 to 2029.

We continue to work on two strategic projects that aim to both improve our services for user groups, and move the charity back to a balanced or surplus budget:

1. Tech development project: this will overhaul the outdated and clunky technology that the charity currently uses, including our website, our booking and payment systems, and much of our internal administration. We have already secured funding for this project and pro-bono expert help from The Fore, and the implementation of this project began in March 2025.
2. Print room project: despite groups continuing to tell us that print is important to them, groups' print needs are changing and we are currently seeing our print income plateau. In 2024-25, we surveyed user groups about their print needs and began discussions with trustees and staff to consider new directions for our print room. We will be implementing small changes to our print room layout and advertising in 2025-26 to improve the workspace and encourage different types of use by groups. In the longer term, we intend to fundraise for a capital grant to fund new equipment and/or renovations.

In collaboration with the Brighton Unemployed Centre & Families Project, with whom we share a Council-owned building, we are also working on multi-year fundraising to cover our premises costs. Between the two organisations, we are a critical community space that supports the most vulnerable and marginalised people in the city. We have been liaising with our local National Lottery Reaching Communities representatives and they have been very encouraging about this idea. We intend to submit an application in early 2025-26 and hope to have our premises costs funded from 2026-27.

**Risk Management**

The trustees have again conducted a review of the main risks which may affect the future of the charity and of the measures in place to mitigate those risks. We have considered

- Management and direction, and potential risks such as lack of forward planning or loss of key staff
- Operational risks such as failure to meet priorities or to provide a good service
- Financial risks such as failure to secure adequate funding
- External risks such as bad publicity or changes in government policy
- Compliance with regulations and company law

With strong policies and experienced staff we are confident we have the ability to deal with risks in each of these areas.

Overall there is a very low risk of failing to secure adequate funding for 2025-26. Although the budget is showing a deficit, we have sufficient funds in our free reserves to cover this.

We are taking active steps to raise additional funds, restructure services and constrain expenditure in order to reduce the deficit in future years. We have strong support from local councillors and the City Council funding we have received for more than 35 years has just been renewed for a further four years.

We are confident that we can continue to provide a well-run, cost effective service that is valuable to hundreds of groups in the city.

We will obviously continue to be prudent in our management of funds, and to keep a close eye on the Centre's finances.

With strong financial management and good local support we are as confident as we can be of mitigating financial risks.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

**Financial activities**

The Statement of Financial Activities shows net income of £14,436.  
Our reserves stand at £105,673 of which £1,421 are restricted funds.

We received funding of :

- £89,853 from Brighton & Hove City Council Communities, Equality & Third Sector Team through the Prospectus for Third Sector Infrastructure Support. This supports the information, equipment and print service which is open to all local community groups.
- £36,347 from Brighton and Hove City Council Housing Services to complement the Council's own work to develop Council residents' associations. We support these associations by means of our information and Special Support services and by servicing joint meetings of residents.
- £7,500 from Brighton and Hove City Council Early Years and Childcare to provide specialist support to community based groups providing childcare.
- £10,000 from Sussex Community Foundation, to provide skills development and practical support for organisers of small groups in marginalised communities.
- £2,000 from East Brighton Trust, to support grassroots groups based in East Brighton.
- £21,940 from The Fore, to develop and improve the charity's technology.

We also received donations of £845.

Charges for our services provided the charity with an income of £41,748. It is our policy to set prices which local groups can afford and which, at the same time, cover service costs, replacement of equipment and some staff costs. We offer a 10% discount to our member-groups to ensure that they can afford to use our equipment. This year we gave a total of £1,414 in discounts, which directly supported the work of small, volunteer run member groups. We do not charge groups for use of the Information and Special Support services.

We generated £3,941 in interest from our bank and building society accounts.

**Reserves statement**

We hold unrestricted funds of £104,252 and restricted funds of £1,421.  
The majority of our reserves are designated for specific purposes as set out below.

We have £1,421 in restricted funds and assets as follows:

- £1,421 from the Chalk Cliff Trust, for support work with disabled people's groups
- £0 in assets

The remainder of Centre's funds at the start of the year are designated as follows:

- We have an agreed a policy of holding a designated reserve to the value of one month's regular revenue expenditure. Based on our total forecast expenditure for the year we have put aside reserves of £19,023 for this purpose.
- We have a designated fund of £1,000 for essential repairs of premises over and above regular maintenance costs.
- We have a Service Continuation Fund of £45,000. It is important that we maintain consistent services and support from groups year-on-year, but we are largely dependent on funding that we re-apply for annually or in 3-5 year cycles. Our Services Continuation Fund enables us to bridge the gap and continue the work of the Resource Centre when we are unable to get grants to fully fund all of our work.
- We have a designated fund of £21,940 for work on our technology development project. This is the total amount of funding we received from The Fore in 2024-25 for this project, as implementation is beginning in 2025-26.
- We have a designated fund of £4,500 for the computer network in 2025-26 as we will need to purchase new computers due to Microsoft no longer offering support for Windows 10 from October 2025.

We have free reserves of £12,789.

The trustees do not consider it necessary to establish a Redundancy Reserve, as the cost of any redundancy would be met from funds held in the bank, and the sale of equipment and stock.

The details of movements in fixed assets are set out in the notes to the accounts.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

**Method of appointment or election of trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Council should follow best practice and:

**Responsibilities of the Management Committee**

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council have at all times complied with duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Approval**

This report was approved by the Board on 29/10/25 and signed on its behalf.

**Signed on behalf of the Board**

  
K Chapman  
Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
FOR THE YEAR ENDED 31ST MARCH 2025**

I report on the accounts of the charitable company for the year ended 31st March 2025, which are set out on pages 9 to 17.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**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 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 consideration of any unusual items or disclosures in the accounts, and the seeking of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of principal: Mr H Speight FCCA

Name of firm: Marks & Co  
Chartered Accountants  
100 Church Street  
Brighton  
BN1 1UJ

Date:

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Restricted £	Unrestricted £	2025 Total £	2024 Total £
<b>INCOME AND ENDOWMENTS FROM</b>					
<i>Donations and legacies:</i>					
Donations and Gifts	2		845	845	1,605
<i>Investment income:</i>					
Bank interest	4		3,941	3,941	3,170
<i>Income from charitable activities</i>					
Grants and contracts	3	145,700	21,940	167,640	145,700
Income from provision of services	3		41,748	41,748	48,122
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>145,700</b>	<b>68,474</b>	<b>214,174</b>	<b>198,597</b>
<b>EXPENDITURE</b>					
Expenditure on Raising funds			12,240	12,240	10,071
Expenditure on Charitable activities		154,870	32,628	187,498	207,365
<b>TOTAL EXPENDITURE</b>		<b>154,870</b>	<b>44,868</b>	<b>199,738</b>	<b>217,436</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>£ (9,170)</b>	<b>£ 23,606</b>	<b>£ 14,436</b>	<b>£ (18,839)</b>
Net Income/(Expenditure)		(9,170)	23,606	14,436	(18,839)
<b>Net movement in funds for the period</b>		<b>(9,170)</b>	<b>23,606</b>	<b>14,436</b>	<b>(18,839)</b>
<b>Reconciliation of funds</b>					
Brought forward		10,591	80,646	91,237	110,076
Carried forward	11/12	<b>£ 1,421</b>	<b>£ 104,252</b>	<b>£ 105,673</b>	<b>£ 91,237</b>

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

All income and expenditure derives from continuing activities.

The notes on pages 11 to 17 form part of these accounts.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		-		2,674
<b>CURRENT ASSETS</b>					
Stocks	9	6,843		6,123	
Debtors	10	5,853		8,407	
Cash at Bank and in Hand		97,306		78,894	
		<u>110,002</u>		<u>93,424</u>	
<b>CREDITORS- amounts falling due within one year</b>	11	(4,329)		(4,861)	
<b>NET CURRENT ASSETS</b>			<u>105,673</u>		<u>88,563</u>
<b>NET ASSETS</b>		<u>£</u>	<u>105,673</u>	<u>£</u>	<u>91,237</u>
<b>UNRESTRICTED FUNDS</b>					
Designated Funds		72,440		46,000	
General Funds		<u>31,812</u>		<u>34,646</u>	
			<u>104,252</u>		<u>80,646</u>
<b>RESTRICTED FUNDS</b>			<u>1,421</u>		<u>10,591</u>
<b>TOTAL FUNDS</b>	12/13	<u>£</u>	<u>105,673</u>	<u>£</u>	<u>91,237</u>

The directors and trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved by the Board on its behalf.

and signed on

  
 .....Trustee  
**M Briault**

  
 .....Trustee  
**C El-Shabba**

The notes on pages 11 to 17 form part of these accounts.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation**

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

Brighton and Hove Social Welfare and Educational Trust Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

**1.5 Expenditure**

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold Property : 20% p.a. on straight line basis  
Equipment : 33.3% p.a. on straight line basis

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank or Building Society.

**1.8 Debtors**

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

**1.9 Cash at Bank and in hand**

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

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

<b>2. DONATIONS AND GIFTS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	845	1,605
	<u>£ 845</u>	<u>£ 1,605</u>

<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Grants and contracts</b>		
<b>(a) Revenue grants for provision of services</b>		
Brighton and Hove City Council (TSIP)	89,853	89,853
Brighton and Hove Housing Services	36,347	36,347
B&H Early Years and Childcare	7,500	7,500
Sussex Community Foundation	10,000	5,000
East Brighton Trust	2,000	2,000
The Fore	21,940	-
Chalk Cliff Trust	-	5,000
	<u>£ 167,640</u>	<u>£ 145,700</u>

Grants received relating to capital expenditure are credited to restricted funds, against which the depreciation of the relevant proportion of the related tangible fixed assets is debited.

The work funded by these grants and contracts is described in the annual report.

<b>Activities in furtherance of the Charity's objects</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>(b) Income from provision of services</b>		
Equipment services	41,540	47,933
Special Support service	208	189
	<u>£ 41,748</u>	<u>£ 48,122</u>

<b>4. INVESTMENT INCOME</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest income	3,941	3,170
	<u>£ 3,941</u>	<u>£ 3,170</u>
	<u>£ 214,174</u>	<u>£ 198,597</u>

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

**5. TOTAL EXPENDITURE**

	<b>Basis of allocation</b>	<b>Front desk and online services</b>	<b>Resident association support</b>	<b>Other intensive support</b>	<b>Fundraising</b>	<b>Total 2025</b>	<b>Total 2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs directly allocated to activities</b>							
Staff costs	Staff time	80,123	30,004	27,538	9,918	147,583	161,935
Service provision direct costs	Actual	13,789	1,429	-	-	15,218	21,381
Member's discount	Actual	1,414	-	-	-	1,414	1,203
Depreciation - equipment	Actual	969	-	-	-	969	1,186
<b>sub-total</b>		<b>96,295</b>	<b>31,433</b>	<b>27,538</b>	<b>9,918</b>	<b>165,184</b>	<b>185,705</b>
<b>Support costs allocated to activities</b>							
Insurances	Staff time	2,732	1,023	939	339	5,033	5,344
Premises	Staff time	7,001	2,622	2,406	867	12,896	14,126
Printing, stationery & postage	Staff time	1,637	613	563	203	3,016	323
Refreshments at Support sessions & meetings	Staff Time	221	83	76	27	407	547
Telephone & Broadband	Staff time	1,151	431	396	143	2,121	4,263
Website, computer network and database	Staff time	1,070	401	368	132	1,971	2,908
Subscriptions	Staff time	150	56	52	19	277	368
Staff travel and meal allowances	Staff time	222	83	76	27	408	965
AGM and Management Committee	Staff time	187	70	64	23	344	227
Professional fees and subs	Staff time	3,428	1,284	1,178	424	6,314	1,110
Non-business VAT	Actual	1,091	-	-	79	1,170	1,113
Miscellaneous	Staff time	103	38	35	13	189	707
Bank charges/interest	Staff time	222	83	76	27	408	376
<b>sub-total</b>		<b>19,215</b>	<b>6,787</b>	<b>6,229</b>	<b>2,323</b>	<b>34,554</b>	<b>31,731</b>
<b>Total resources expended</b>		<b>£ 115,510</b>	<b>38,220</b>	<b>33,767</b>	<b>12,241</b>	<b>£ 199,738</b>	<b>£ 217,436</b>

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

**6. NET INCOME FOR THE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is after charging:		
Staff costs (see note 7)	147,583	161,935
Depreciation of tangible fixed assets	969	1,186
	<u>147,583</u>	<u>161,935</u>

**7. EMPLOYEE INFORMATION**

No remuneration was paid to the trustees in the year, nor were any expenses reimbursed to them. Staff costs were as follows:

**7.1 Staff Costs:**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs breakdown by Project Area		
Charitable activities	137,665	153,514
Fundraising and governance	9,918	8,421
	<u>147,583</u>	<u>161,935</u>
	<b>£ 147,583</b>	<b>£ 161,935</b>

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

<b>2025</b>	<b>2024</b>
<b>No.</b>	<b>No.</b>
8	7

There were no employees in receipt of emoluments greater than £ 60,000.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

**8. TANGIBLE FIXED ASSETS**

	Land & Buildings	Equipment	Total
	£	£	£
<b>Cost:</b>			
At 1st April 2024	35,775	308,602	344,377
Additions			-
Disposals	-	(875)	(875)
At 31st March 2025	<u>35,775</u>	<u>307,727</u>	<u>343,502</u>
<b>Depreciation</b>			
At 1st April 2024	34,070	307,633	341,703
Charge for the period	1,705	460	2,165
Disposals		(366)	(366)
At 31st March 2025	<u>35,775</u>	<u>307,727</u>	<u>343,502</u>
<b>Net Book Value :</b>			
At 31st March 2025	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>
At 31st March 2024	<u>£ 1,705</u>	<u>£ 969</u>	<u>£ 2,674</u>

**9. STOCKS**

	2025	2024
	£	£
Stationery, badges, etc.	<u>£ 6,843</u>	<u>£ 6,123</u>

**10. DEBTORS**

	2025	2024
	£	£
VAT debtor	-	-
Trade Debtors	1,198	2,769
Other Debtors and Prepayments	4,655	5,638
	<u>£ 5,853</u>	<u>£ 8,407</u>

**11. CREDITORS- AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Taxes and Social Security	2,363	2,714
Other Creditors and Accruals	1,966	2,147
	<u>£ 4,329</u>	<u>£ 4,861</u>

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Current assets	31,812	72,440	1,421	105,673
	<u>£ 31,812</u>	<u>£ 72,440</u>	<u>£ 1,421</u>	<u>£ 105,673</u>

**13. MOVEMENTS IN FUNDS**

	At 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2025 £
<b>Restricted funds:-</b>					
Equipment	2,674	-	(2,165)	(509)	-
Provision of Services	7,917	145,700	(152,196)		1,421
<i>Total Restricted Funds</i>	<u>10,591</u>	<u>145,700</u>	<u>(154,361)</u>	<u>(509)</u>	<u>1,421</u>
<b>Unrestricted funds:-</b>					
Designated fund: Premises	1,000	-	-	-	1,000
Designated fund: Services Continuation Fund	45,000	-	-	0	45,000
Designated fund : Computer network	-	-	-	4,500	4,500
Designated fund : The Fore (tech project)				21,940	21,940
General funds	34,646	68,474	(44,868)	(26,440)	31,812
<i>Total Unrestricted Funds</i>	<u>80,646</u>	<u>68,474</u>	<u>(44,868)</u>	<u>-</u>	<u>104,252</u>
<b>TOTAL FUNDS</b>	<u><b>£ 91,237</b></u>	<u><b>£ 214,174</b></u>	<u><b>£ (199,229)</b></u>	<u><b>£ (509)</b></u>	<u><b>£ 105,673</b></u>

**Purposes of Restricted Funds**

*Equipment* : This represents grants received for capital equipment. The balance is reduced as the equipment depreciates.

*Provision of Services* : The fund is for the 'Information service' and 'Special Support services' as explained in the trustees' report.

**Purposes of Designated Funds**

*Services Continuation Fund*: This is explained in the Trustees' Report under Reserves Statement.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LIMITED**

England & Wales - Charity number 287516

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# Accounts

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**BRIGHTON AND HOVE SOCIAL WELFARE  
AND EDUCATIONAL TRUST LIMITED  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
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FOR THE YEAR ENDED 31ST MARCH 2024**

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**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Name of charity**

Brighton & Hove Social Welfare and Educational Trust Ltd

**Other names by which the charity is known**

Resource Centre

**Registered Charity number** 287516

**Address**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**Website address**

[www.resourcecentre.org.uk](http://www.resourcecentre.org.uk)

**Facebook page**

[www.facebook.com/ResourceCentreBH](http://www.facebook.com/ResourceCentreBH)

**Twitter**

[@ResourceCtrBH](https://twitter.com/ResourceCtrBH)

**Trustees and Directors (Management Committee)**

Awel Harun Abdo

Ahmad Yabroudi

Rob Berry

Jonathan White

Muriel Briault

Ramy Mohamed Alsafe (resigned 14/07/2023)

Christine El Shabba

Kaddy Jammeh (elected 29/11/2023)

Jason Williams (resigned 29/11/2023)

Aisha El-Turki

The chair of the Management Committee is Rob Berry

**Staff team responsible for day to day management of the charity**

Dani Ahrens

Kate Page

Megan Archer (appointed 14/06/2023)

Rebecca Luton

Kate Chapman

Mireille Shimoda

Judy Goss

**Registered Company number**

1730256 England and Wales

**Company secretary**

Kate Chapman (appointed 29/11/2023)

Judy Goss (resigned 29/11/2023)

**Registered office**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**VAT registration number**

861 1001 75

**Accountants**

Marks & Co, Chartered Accountants, 100 Church Street, Brighton BN1 1UJ

**Bank**

Lloyds Bank, North Street, Brighton BN1 1PX

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

The trustees, who are also the directors of the company, present their report and accounts for the year ended 31st March 2024.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Constitution of the charity**

The charity is registered as Brighton & Hove Social Welfare and Educational Trust Ltd but operates under the name of Resource Centre. It is constituted as a company limited by guarantee and is governed by its Memorandum & Articles of Association. The charitable company was set up on 8th June 1983, although the Resource Centre has been in existence since 1975.

**Governance**

The Resource Centre is accountable to the residents of Brighton & Hove through a Council of users. The Council is a sub-committee of the company and membership is open to any community group which is

- Based in an area of social housing and run by local residents;
- Primarily composed of, and run by, disabled people;
- Primarily composed of, and run by, people from black and minority ethnic backgrounds.

We have 156 member groups. Our member groups elect a Management Committee at the AGM each year.

The Management Committee is responsible for the general management of the charity and its members are trustees and directors of the charitable company.

The Trustees set the direction and policies of the charity; their role is one of oversight and guidance rather than active involvement in the daily work. Day-to-day management is delegated to the staff group. We have seven members of staff who are organised as a team with no line management. Two staff members are responsible for reporting to the Management Committee.

Prior to election, potential trustees are advised of their duties and responsibilities. Once elected, trustees are given a full induction into our work and their own legal responsibilities. They are given an information pack providing details of the governance and policies of the charity and general trustee guidance. Training in areas such as health & safety or charity law is provided as and when required. As all our trustees are active members of groups that use the Resource Centre regularly, they have a sound underlying understanding of the day to day work of the centre.

**Objects of the charity**

The legal objects are "To promote any charitable purpose for the benefit of the inhabitants of Brighton & Hove and the surrounding area and in particular to relieve poverty and sickness, to preserve and protect public health, to advance public education and to provide facilities in the interests of social welfare for the recreation or other leisure time occupation of the said inhabitants with the object of improving their conditions of life."

We work to achieve these objects by helping to build a stronger community sector. In 2023-24 the centre was used by 585 groups. These groups make a major contribution to the city by providing services and activities which are lacking, participating in consultation structures, and creating a space for communities to come together. This voluntary activity imparts considerable benefits to neighbourhoods and communities of interest and to the city as a whole.

**Public Benefit**

The trustees are mindful of their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. We have referred to this guidance when reviewing our aims and objectives and in planning our future activities. We believe the summary of our activities, outlined below, demonstrates our commitment to creating a public benefit in all our work.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Principal activities**

We provide practical support to community and voluntary organisations and to statutory organisations working in the community. We are open to all such organisations but our emphasis is on support to smaller community groups. We give particular attention to small groups based in communities that face additional barriers to effective organisation: groups based in areas of social housing; black and minority ethnic communities; and the disabled community. We refer to such groups as "Priority Groups" and invite them to become members.

We have a broad range of services designed to support both neighbourhood and city-wide voluntary activity. We provide equipment, information, advice, consultancy, and training in the skills needed to organise effectively. Our role is to support people to carry out work on behalf of their organisations so that they develop greater confidence in their ability to be active in the community and so that skills are spread more widely.

We work with other local service providers from both the voluntary and statutory sectors. We have formed a partnership with Community Works and other specialist infrastructure and community development organisations in the city to deliver services specified in Brighton and Hove City Council's 'Third Sector Commissioning Prospectus' from April 2020 to March 2025.

**Our services**

***Summary of the main achievements during the year***

**Introduction**

2023-24 saw a full return to open-access drop-in services at the Resource Centre. The centre has excellent ventilation and air filtering in place, and we have taken measures to avoid overcrowding by retaining an appointment system for equipment collection and returns.

As groups have returned to the centre for DIY printing services and ad hoc advice, the Centre has once again become the buzzing, lively hub of activity it always was before the pandemic.

We were also delighted to welcome a new member of staff to the Centre during this year. Megan Archer joined the team in June 2023, bringing our staffing capacity back to just below its pre-pandemic level.

**Overview of support to groups**

During the year we supported 585 different groups on a total of 1925 occasions. 94% of the groups were from Brighton and Hove as were 96% of uses.

This support breaks down as:

Uses of the print service	1,640
Hire of equipment	1,441
Artwork and layout support	240
Advice on demand	170
Advice and training (prebooked)	250
Examination of accounts	57

Looking in a bit more detail at the various areas of support:

**Print, artwork and layout support**

The reintroduction this year of DIY printing and a restructured pricing system has been a success, with many groups taking advantage of the opportunity to print their own documents with support from our staff, while others have opted to pay a little extra to have their printing done by us.

Despite the level of usage of the print service remaining steady, net income from this service has increased by 8% compared with 2022-23.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

For our priority groups, our flexible extra support means they can get additional help to design the content of their printed material. This varies according to the needs of the groups. For example: we can help a group to formulate their message, design an entire newsletter, or we can proofread their material and give design tips.

We produce artwork for member groups who request this additional design support, and did this on 240 occasions in this year.

### **Equipment hire service**

This year there were 1441 equipment hire uses:

Equipment for Meetings and Indoor Events	419
Fundraising equipment	690
Play equipment	332

At the start of the year, we slightly expanded the geographical range of groups eligible to book our hire equipment, to cover postcode areas BN1-7, BN9-15 and BN41-45.

We have continued to allocate half-hour time slots for equipment collection and return, as we have found that this enables a smoother process for both staff and users, and eases parking pressures.

During the year, we added some new items to our equipment for hire:

- A tripod, for holding cameras or mobile phones to take videos or photos;
- An exhibition pop-up display unit (2m x 3m)
- Two larger thermal flasks (5L each)
- A lectern and a new projector stand

In our most recent survey (2022), we asked groups how much money they had raised at their most recent fundraising event and the average amount was just over £3,000. Based on this figure, we estimate that our equipment hire service helped groups in the city raise over £760,000 for their vital work during 2023-24.

### **Advice and training**

A major part of our work is to provide advice, information and training. We specialise in offering these to small grassroots groups and especially those from marginalised communities. We normally deliver this work in two ways

- a) Through our 'advice on demand' service which aims to give short but effective support immediately on a drop-in basis
- b) Through support sessions: more structured and longer pieces of work designed to provide more extensive support

During 2023-24:

- The advice on demand service was used by 81 different groups on a total of 170 occasions.
- We carried out 250 structured support sessions with 45 different groups.

The support covered 40 different topics, with the most frequent enquiries being fundraising, budgeting, reporting to funders, book-keeping, legal structures, committee roles and communications.

As part of the above we supported 25 groups with fundraising applications, budgeting and book-keeping.

The total grant income raised following our support was, £108,390.

Our advice and training work is funded by a mix of funding streams: the work is attributed to a funder depending on the nature of the group supported. In this year all our work with tenants' groups was funded by Housing Services, our work with disabled people's groups was funded through a grant from the Chalk Cliff Trust and work with childcare settings by Early Years and Childcare.

A portion of our work with groups in East Brighton was funded by a grant from East Brighton Trust.

The remainder of our advice work was funded through a grant from Sussex Community Foundation, plus our own service income and reserves.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Information**

We continued to keep our information resources up to date during this year, paying particular attention to our information on funding sources and bank accounts, in recognition of the importance placed on this information by our user groups.

In total 920 individuals in Brighton and Hove viewed the information pages on our website.

**Examination of accounts**

Supporting groups with their financial management is an important part of our usual work. We help our priority groups to set up accounts systems, we train treasurers and we provide an independent examination of group accounts. These examinations allow groups to demonstrate to their members and to funders that money has been properly accounted for.

In 2023-24 we carried out 57 examinations of accounts.

Funding for this work came from several streams. Examinations for tenant groups were funded by Housing Services, those for childcare settings from the council's Early Years Childcare Service, those for non-tenant groups in East Brighton from East Brighton Trust and for disabled people's groups from Chalk Cliff Trust. The remainder was funded from a Sussex Community Foundation grant and our own reserves.

**Support to tenant consultation**

In addition to the above services we also do specific work, funded by Housing Services, to support tenant consultation in the city. The Resource Centre provides secretarial support to the resident meetings that take place in each area prior to the Area Panels. These are part of the formal consultation structure with the Council and feed into Housing Committee meetings.

The Resource Centre's role is to take minutes, send out papers and notification of the meeting, and support the Resident Chairperson. The aim is to assist residents in putting forward their concerns and issues clearly and effectively.

During the year we supported 14 Resident Only Meetings, most of which continued to be held as hybrid meetings, using our Meeting Owl equipment.

We took part in a series of discussions with the Community Engagement Team at Brighton & Hove City Council Housing Services, with the aim of improving our joint working to support tenant and resident community organising. We continue to work collaboratively with council officers and community development workers in all areas of the city.

**Service Development**

We have made progress in almost all areas of our service development plan, agreed at the end of 2022-23:

- As outlined above, we have completed a return to fully open-access DIY print services, with the option of Resource Centre staff printing for groups at an extra charge
- The equipment hire service is also operating with collection and return timeslots throughout the week and a clear focus on groups based in Brighton & Hove and the immediately surrounding areas
- We have opened a dedicated bank account in order to hold small amounts of funds for priority groups that are unable to open bank accounts, or are experiencing delays in setting them up
- We have submitted an initial bid to the National Lottery for a partnership project, offering networking, skill sharing and bespoke support with fundraising and finances, for grassroots community organisers
- We have been successful in securing funding to upgrade our booking, invoicing and contact management systems, with the aim of making efficiency gains
- We have expanded our staff team by appointing an additional member of staff

The only area in which we have not yet made progress is our intention to further improve our print room equipment. This remains a priority for 2024-25.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Risk Management**

The trustees have again conducted a review of the main risks which may affect the future of the charity and of the measures in place to mitigate those risks. We have considered

- Management and direction, and potential risks such as lack of forward planning or loss of key staff
- Operational risks such as failure to meet priorities or to provide a good service
- Financial risks such as failure to secure adequate funding
- External risks such as bad publicity or changes in government policy
- Compliance with regulations and company law

With strong policies and experienced staff we are confident we have the ability to deal with risks in each of these areas.

Overall there is a very low risk of failing to secure adequate funding for 2024-25. Although the budget is showing a deficit, we have sufficient funds in our free reserves to cover this.

We are taking active steps to raise additional funds, restructure services and constrain expenditure in order to reduce the deficit in future years. We have strong support from local councillors and the City Council support we have received for more than 30 years is secure until the end of March 2025.

The council has made a commitment to continue funding essential infrastructure support for the community and voluntary sector for a further four years, from 2025-29, and we are actively engaged in discussions with the council and partner organisations to ensure that our services for small groups continue to be supported.

We are confident that we can continue to provide a well-run, cost effective service that is valuable to hundreds of groups in the city.

We will obviously continue to be prudent in our management of funds, and to keep a close eye on the Centre's finances.

With strong financial management and good local support we are as confident as we can be of mitigating financial risks.

**Financial activities**

The Statement of Financial Activities shows net expenditure of £18,839.  
Our reserves stand at £91,237 of which £10,591 are restricted funds.

We received funding of :

- £89,853 from Brighton & Hove City Council Communities, Equality & Third Sector Team through the Prospectus for Third Sector Infrastructure Support. This supports the information, equipment and print service which is open to all local community groups.
- £36,347 from Brighton and Hove City Council Housing Services to complement the Council's own work to develop Council residents' associations. We support these associations by means of our information and Special Support services and by servicing joint meetings of residents.
- £7,500 from Brighton and Hove City Council Early Years and Childcare to provide specialist support to community based groups providing childcare.
- £5,000 from Sussex Community Foundation, to support groups in their process of recovery.
- £2,000 from East Brighton Trust, to support grassroots groups based in East Brighton.
- £5,000 from the Chalk Cliff Trust, to support groups run by and for disabled people.

We also received donations of £1,605.

Charges for our services provided the charity with an income of £48,122. It is our policy to set prices which local groups can afford and which, at the same time, cover service costs, replacement of equipment and some staff costs.

We offer a 10% discount to our member-groups to ensure that they can afford to use our equipment.

This year we gave a total of £1,203 in discounts, which directly supported the work of small, volunteer run member groups. We do not charge groups for use of the Information and Special Support services.

We generated £3,170 in interest from our bank and building society accounts.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Reserves statement**

We hold unrestricted funds of £80,646 and restricted funds of £10,591.  
The majority of our reserves are designated for specific purposes as set out below.

We have £10,591 in restricted funds and assets as follows:

- £3,750 from Sussex Community Foundation to support covid recovery work with our priority groups
- £4,167 from the Chalk Cliff Trust, for support work with disabled people's groups
- £2,674 in assets, namely equipment purchased with restricted funding in previous years

The remainder of Centre's funds at the start of the year are designated as follows:

- We have an agreed a policy of holding a designated reserve to the value of one month's regular revenue expenditure. Based on our total forecast expenditure for the year we have put aside reserves of £18,123 for this purpose.
- We have a designated fund of £1,000 for essential repairs of premises over and above regular maintenance costs.
- We have a Service Continuation Fund of £45,000. It is important that we maintain consistent services and support from groups year-on-year, but we are largely dependent on funding that we re-apply for in cycles of 1, 3 or 5 years. Our Services Continuation Fund enables us to bridge the gap and continue the work of the Resource Centre when we are unable to get grants to fully fund all of our work.

We have free reserves of £16,523.

The trustees do not consider it necessary to establish a Redundancy Reserve, as the cost of any redundancy would be met from funds held in the bank, and the sale of equipment and stock.

The details of movements in fixed assets are set out in the notes to the accounts.

**Method of appointment or election of trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Council should follow best practice and:

**Responsibilities of the Management Committee**

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council have at all times complied with duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Approval**

This report was approved by the Board on 23/10/2024 and signed on its behalf.

**Signed on behalf of the Board**



**K Chapman  
Secretary**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
FOR THE YEAR ENDED 31ST MARCH 2024**

I report on the accounts of the charitable company for the year ended 31st March 2024, which are set out on pages 10 to 18.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**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 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 consideration of any unusual items or disclosures in the accounts, and the seeking of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of principal: Mr H Speight FCCA

Name of firm: Marks & Co  
Chartered Accountants  
100 Church Street  
Brighton  
BN1 1UJ

Date:

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Restricted £	Unrestricted £	2024 Total £	2023 Total £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b><i>Donations and legacies:</i></b>					
Donations and Gifts	2		1,605	1,605	3,519
<b><i>Investment income:</i></b>					
Bank interest	4		3,170	3,170	1,141
<b><i>Income from charitable activities</i></b>					
Grants and contracts	3	145,700		145,700	155,700
Income from provision of services	3		48,122	48,122	45,822
<b>TOTAL INCOME AND ENDOWMENTS</b>		145,700	52,897	198,597	206,182
<b>EXPENDITURE</b>					
<b>Expenditure on Raising funds</b>			10,071	10,071	9,016
<b>Expenditure on Charitable activities</b>		149,617	57,748	207,365	198,593
<b>TOTAL EXPENDITURE</b>	5	149,617	67,819	217,436	207,609
<b>NET INCOME/(EXPENDITURE)</b>	6/7	£ (3,917)	£ (14,922)	£ (18,839)	£ (1,427)
Net Income/(Expenditure)		(3,917)	(14,922)	(18,839)	(1,427)
<b>Net movement in funds for the period</b>		(3,917)	(14,922)	(18,839)	(1,427)
<b>Reconciliation of funds</b>					
<b>Brought forward</b>		14,508	95,568	110,076	111,503
<b>Carried forward</b>	11/12	£ 10,591	£ 80,646	£ 91,237	£ 110,076

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

All income and expenditure derives from continuing activities.

The notes on pages 12 to 18 form part of these accounts.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		2,674		5,138
<b>CURRENT ASSETS</b>					
Stocks	9	6,123		8,188	
Debtors	10	8,407		7,871	
Cash at Bank and in Hand		78,894		95,256	
		<u>93,424</u>		<u>111,315</u>	
<b>CREDITORS- amounts falling due within one year</b>	11	(4,861)		(6,377)	
<b>NET CURRENT ASSETS</b>			<u>88,563</u>		<u>104,938</u>
<b>NET ASSETS</b>		<u>£</u>	<u>91,237</u>	<u>£</u>	<u>110,076</u>
<b>UNRESTRICTED FUNDS</b>					
Designated Funds		46,000		72,000	
General Funds		<u>34,646</u>		<u>23,568</u>	
			80,646		95,568
<b>RESTRICTED FUNDS</b>			<u>10,591</u>		<u>14,508</u>
<b>TOTAL FUNDS</b>	12/13	<u>£</u>	<u>91,237</u>	<u>£</u>	<u>110,076</u>

The directors and trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved by the Board on its behalf.

and signed on

  
 .....Trustee  
**M Briault**

  
 .....Trustee  
**R Berry**

The notes on pages 12 to 18 form part of these accounts.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006  
Brighton & Hove Social Welfare and Educational Trust Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

**1.5 Expenditure**

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold Property : 20% p.a. on straight line basis  
Equipment : 33.3% p.a. on straight line basis

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank or Building Society.

**1.8 Debtors**

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

**1.9 Cash at Bank and in hand**

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

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

<b>2. DONATIONS AND GIFTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	<u>1,605</u>	<u>3,519</u>
	<b>£ 1,605</b>	<b>£ 3,519</b>

<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Grants and contracts</b>		
<b>(a) Revenue grants for provision of services</b>		
Brighton and Hove City Council (TSIP)	89,853	89,853
Brighton and Hove Housing Services	36,347	36,347
B&H Early Years and Childcare	7,500	7,500
East Brighton Trust	2,000	2,000
Sussex Community Foundation	5,000	5,000
The National Lottery Communities Fund Revenue	-	7,522
The National Lottery Communities Fund Capital	-	2,478
Chalk Cliff Trust	<u>5,000</u>	<u>5,000</u>
	<b>£ 145,700</b>	<b>£ 155,700</b>

Grants received relating to capital expenditure are credited to restricted funds, against which the depreciation of the relevant proportion of the related tangible fixed assets is debited.

The work funded by these grants and contracts is described in the annual report.

<b>Activities in furtherance of the Charity's objects</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>(b) Income from provision of services</b>		
Equipment services	47,933	44,310
Special Support service	<u>189</u>	<u>1,512</u>
	<b>£ 48,122</b>	<b>£ 45,822</b>

<b>4. INVESTMENT INCOME</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest income	<u>3,170</u>	<u>1,141</u>
	<b>£ 3,170</b>	<b>£ 1,141</b>
	<b>£ 198,597</b>	<b>£ 206,182</b>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

**5. TOTAL EXPENDITURE**

	Basis of allocation	Front desk and online services	Resident association support	Other intensive support	Fundraising	Total 2024	Total 2023
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff costs	Staff time	91,816	33,521	28,177	8,421	161,935	151,427
Service provision direct costs	Actual	21,381	-	-	-	21,381	22,360
Member's discount	Actual	1,203	-	-	-	1,203	1,335
Depreciation - equipment	Actual	1,186	-	-	-	1,186	8,509
<b>sub-total</b>		<b>115,586</b>	<b>33,521</b>	<b>28,177</b>	<b>8,421</b>	<b>185,705</b>	<b>183,631</b>
<b>Support costs allocated to activities</b>							
Insurances	Staff time	3,030	1,106	930	278	5,344	4,378
Premises	Staff time	8,009	2,924	2,458	735	14,126	12,148
Printing, stationery & postage	Staff time	183	67	56	17	323	42
Refreshments at Support sessions & meetings	Staff Time	311	113	95	28	547	470
Telephone & Broadband	Staff time	2,417	882	742	222	4,263	2,255
Website, computer network and database	Staff time	1,649	602	506	151	2,908	814
Subscriptions	Staff time	209	76	64	19	368	160
Staff travel and meal allowances	Staff time	547	200	168	50	965	500
AGM and Management Committee	Staff time	129	47	39	12	227	348
Professional fees and subs	Staff time	629	230	193	58	1,110	1,382
Non-business VAT	Actual	1,055	-	-	58	1,113	724
Miscellaneous	Staff time	401	146	123	37	707	444
Bank charges/interest	Staff time	213	78	65	20	376	313
<b>sub-total</b>		<b>18,416</b>	<b>6,337</b>	<b>5,327</b>	<b>1,651</b>	<b>31,731</b>	<b>23,978</b>
<b>Total resources expended</b>		<b>£ 134,002</b>	<b>39,858</b>	<b>33,504</b>	<b>10,072</b>	<b>£ 217,436</b>	<b>£ 207,609</b>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

<b>6. NET INCOME FOR THE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is after charging:		
Staff costs (see note 6)	161,935	151,427
Depreciation of tangible fixed assets	1,186	8,509
	<u><u>          </u></u>	<u><u>          </u></u>

**7. EMPLOYEE INFORMATION**

No remuneration was paid to the trustees in the year, nor were any expenses reimbursed to them. Staff costs were as follows:

<b>7.1 Staff Costs:</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff costs breakdown by Project Area		
Charitable activities	153,514	140,146
Fundraising and governance	8,421	11,281
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>£     161,935</b>	<b>£     151,427</b>

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

<b>2024</b>	<b>2023</b>
<b>No.</b>	<b>No.</b>
7	7

There were no employees in receipt of emoluments greater than £ 60,000.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

**8. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>			
At 1st April 2023	35,775	308,174	343,949
Additions		428	428
Disposals	-	-	-
At 31st March 2024	<u>35,775</u>	<u>308,602</u>	<u>344,377</u>
<b>Depreciation</b>			
At 1st April 2023	32,367	306,444	338,811
Charge for the period	1,706	1,186	2,892
At 31st March 2024	<u>34,073</u>	<u>307,630</u>	<u>341,703</u>
<b>Net Book Value :</b>			
At 31st March 2024	<u>£ 1,702</u>	<u>£ 972</u>	<u>£ 2,674</u>
At 31st March 2023	<u>£ 3,408</u>	<u>£ 1,730</u>	<u>£ 5,138</u>

**9. STOCKS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Stationery, badges, etc.	<u>£ 6,123</u>	<u>£ 8,188</u>

**10. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
VAT debtor	-	18
Trade Debtors	2,769	3,395
Other Debtors and Prepayments	5,638	4,458
	<u>£ 8,407</u>	<u>£ 7,871</u>

**11. CREDITORS- AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxes and Social Security	2,714	2,182
Other Creditors and Accruals	2,147	2,483
Funds held on behalf of groups	0	1,712
	<u>£ 4,861</u>	<u>£ 6,377</u>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	2,674	2,674
Current assets	34,646	46,000	7,917	88,563
	<b>£ 34,646</b>	<b>£ 46,000</b>	<b>£ 10,591</b>	<b>£ 91,237</b>

**13. MOVEMENTS IN FUNDS**

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
<b>Restricted funds:-</b>					
Equipment	5,566	-	(2,892)		2,674
Provision of Services	8,942	145,700	(146,725)		7,917
<i>Total Restricted Funds</i>	<u>14,508</u>	<u>145,700</u>	<u>(149,617)</u>		<u>10,591</u>
<b>Unrestricted funds:-</b>					
Designated 'premises fund'	1,000	-	-	-	1,000
Designated 'services continuation'	70,000	-	-	(25,000)	45,000
Designated 'digital phone system switchover'	1,000	-	-	(1,000)	0
General funds	23,568	52,897	(67,819)	26,000	34,646
<i>Total Unrestricted Funds</i>	<u>95,568</u>	<u>52,897</u>	<u>(67,819)</u>	<u>-</u>	<u>80,646</u>
<b>TOTAL FUNDS</b>	<b>£ 110,076</b>	<b>£ 198,597</b>	<b>£ (217,436)</b>	<b>-</b>	<b>£ 91,237</b>

**Purposes of Restricted Funds**

*Equipment* : This represents grants received for capital equipment. The balance is reduced as the equipment depreciates.

*Provision of Services* : The fund is for the 'Information service' and 'Special Support services' as explained in the trustees' report.

**Purposes of Designated Funds**

*Services Continuation Fund*: This is explained in the Trustees' Report under Reserves Statement.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LIMITED**

England & Wales - Charity number 287516

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# Accounts

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**BRIGHTON AND HOVE SOCIAL WELFARE  
AND EDUCATIONAL TRUST LIMITED  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
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FOR THE YEAR ENDED 31ST MARCH 2023**

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**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

**Name of charity**

Brighton & Hove Social Welfare and Educational Trust Ltd

**Other names by which the charity is known**

Resource Centre

**Registered Charity number** 287516

**Address**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**Website address**

[www.resourcecentre.org.uk](http://www.resourcecentre.org.uk)

**Facebook page**

[www.facebook.com/ResourceCentreBH](https://www.facebook.com/ResourceCentreBH)

**Twitter**

[@ResourceCtrBH](https://twitter.com/ResourceCtrBH)

**Trustees and Directors (Management Committee)**

Awel Harun Abdo

Ahmad Yabroudi

Rob Berry

Jonathan White

Muriel Briault

Barry Hughes (deceased, July 2022)

Christine El Shabba

Ann Packham (resigned 03/11/2022)

Jason Williams

Ramy Mohamed Alsafa (elected 03/11/2022, resigned 14/07/2023)

Aisha El-Turki

The chair of the Management Committee is Rob Berry

**Staff team responsible for day to day management of the charity**

Dani Ahrens

Kate Page

Megan Archer (appointed 14/06/2023)

Rebecca Luton

Kate Chapman

Mireille Shimoda

Judy Goss

**Registered Company number**

1730256 England and Wales

**Company secretary**

Judy Goss

**Registered office**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**VAT registration number**

861 1001 75

**Accountants**

Marks & Co, Chartered Accountants, 100 Church Street, Brighton BN1 1UJ

**Bank**

Lloyds Bank, North Street, Brighton BN1 1PX

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

The trustees, who are also the directors of the company, present their report and accounts for the year ended 31st March 2023.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Constitution of the charity**

The charity is registered as Brighton & Hove Social Welfare and Educational Trust Ltd but operates under the name of Resource Centre. It is constituted as a company limited by guarantee and is governed by its Memorandum & Articles of Association. The charitable company was set up on 8th June 1983, although the Resource Centre has been in existence since 1975.

**Governance**

The Resource Centre is accountable to the residents of Brighton & Hove through a Council of users. The Council is a sub-committee of the company and membership is open to any community group which is

- Based in an area of social housing and run by local residents;
- Primarily composed of, and run by, disabled people;
- Primarily composed of, and run by, people from black and minority ethnic backgrounds.

We have 151 member groups. Our member groups elect a Management Committee at the AGM each year.

The Management Committee is responsible for the general management of the charity and its members are trustees and directors of the charitable company.

The Trustees set the direction and policies of the charity; their role is one of oversight and guidance rather than active involvement in the daily work. Day-to-day management is delegated to the staff group. We have seven members of staff who are organised as a team with no line management. Two staff members are responsible for reporting to the Management Committee.

Prior to election, potential trustees are advised of their duties and responsibilities. Once elected, trustees are given a full induction into our work and their own legal responsibilities. They are given an information pack providing details of the governance and policies of the charity and general trustee guidance. Training in areas such as health & safety or charity law is provided as and when required. As all our trustees are active members of groups that use the Resource Centre regularly, they have a sound underlying understanding of the day to day work of the centre.

**Objects of the charity**

The legal objects are "To promote any charitable purpose for the benefit of the inhabitants of Brighton & Hove and the surrounding area and in particular to relieve poverty and sickness, to preserve and protect public health, to advance public education and to provide facilities in the interests of social welfare for the recreation or other leisure time occupation of the said inhabitants with the object of improving their conditions of life."

We work to achieve these objects by helping to build a stronger community sector. In 2022-23 the centre was used by 545 groups. These groups make a major contribution to the city by providing services and activities which are lacking, participating in consultation structures, and creating a space for communities to come together. This voluntary activity imparts considerable benefits to neighbourhoods and communities of interest and to the city as a whole.

**Public Benefit**

The trustees are mindful of their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. We have referred to this guidance when reviewing our aims and objectives and in planning our future activities. We believe the summary of our activities, outlined below, demonstrates our commitment to creating a public benefit in all our work.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

**Principal activities**

We provide practical support to community and voluntary organisations and to statutory organisations working in the community. We are open to all such organisations but our emphasis is on support to smaller community groups. We give particular attention to small groups based in communities that face additional barriers to effective organisation: groups based in areas of social housing; black and minority ethnic communities; and the disabled community. We refer to such groups as "Priority Groups" and invite them to become members.

We have a broad range of services designed to support both neighbourhood and city-wide voluntary activity. We provide equipment, information, advice, consultancy, and training in the skills needed to organise effectively. Our role is to support people to carry out work on behalf of their organisations so that they develop greater confidence in their ability to be active in the community and so that skills are spread more widely.

We work with other local service providers from both the voluntary and statutory sectors. We have formed a partnership with Community Works and other specialist infrastructure and community development organisations in the city to deliver services specified in Brighton and Hove City Council's 'Third Sector Commissioning Prospectus' from April 2020 to March 2025.

**Our services**

**Summary of the main achievements during the year**

**Introduction**

During 2022-23, the Resource Centre consolidated steps taken in the previous year towards a return to face-to-face open access services.

Throughout the year we took care to consider the wellbeing, safety and needs of our user and member groups, and of our staff team. The staff team undertook a comprehensive review of all our services, resulting in a renewed commitment to providing flexible, personalised services, designed in response to the specific needs of small community groups.

Throughout the pandemic and the succeeding years, we have maintained a consistent service to our priority groups.

**Overview of support to groups**

During the year we supported 545 different groups on a total of 1817 occasions. 93% of the groups were from Brighton and Hove as were 96% of uses.

This support breaks down as:

Uses of the print service	1,519
Hire of equipment	1,177
Artwork and layout support	346
Advice on demand	160
Advice and training (prebooked)	233
Examination of accounts	53

Looking in a bit more detail at the various areas of support:

**Print, artwork and layout support**

During 2022-23, we gradually reintroduced the option for groups to visit the centre to do their own printing, but the majority of printing was provided on a send-and-collect basis – groups sent in their artwork by email and collected their finished printing at the doorstep when it was ready.

As part of our service review, we decided to reintroduce an additional charge for this printing work from 2023-24 onwards, and to encourage groups to take up the lower-cost option of DIY printing. This will enable groups to access the additional benefits of doing their printing in a community-focused space, with opportunities naturally arising to discuss the aims and impact of their printed material with workers who understand the context and importance of their work.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

For our priority groups, our flexible extra support means they can get additional help to design the content of their printed material. This varies according to the needs of the groups. For example: we can help a group to formulate their message, design and entire newsletter, or we can proofread their material and give design tips.

We produce artwork for member groups who request this additional design support, and did this on 346 occasions in this year. This service has been enhanced by the purchase of updated design and graphics software, thanks to a grant from the National Lottery Awards for All.

**Equipment hire service**

This year there were 1177 equipment hire uses:

Equipment for Meetings and Indoor Events	306
Fundraising equipment	611
Play equipment	260

Over the course of the year, we kept our Covid safety measures under review, and amended them in response to the needs and wishes of both user groups and staff.

Some measures introduced for Covid safety reasons have proved to be beneficial more generally, in particular the allocation of specific time slots for the collection and return of equipment. This allows us to prepare the equipment in advance for each group, streamlining the experience of collection and minimising queuing.

Throughout 2022-23, the equipment hire service remained restricted to groups based in Brighton & Hove and we limited the amount of staff time devoted to it, in order to prioritise support work for our member groups and priority groups.

We continued to provide excellent ventilation and air filtration within the building. During the year, we added two air purifiers to our stock of equipment for hire, to enable groups to improve air quality at their own indoor events.

**Advice and training**

A major part of our work is to provide advice, information and training. We specialise in offering these to small grassroots groups and especially those from marginalised communities. We normally deliver this work in two ways

- a) Through our 'advice on demand' service which aims to give short but effective support immediately on a drop-in basis
- b) Through support sessions: more structured and longer pieces of work designed to provide more extensive support

During 2022-23, we continued to offer groups a choice of telephone, video, and face-to-face sessions, keeping our safety measures constantly under review. Face-to-face sessions were limited to a maximum of two group members and were always held in a room with an air filter in operation.

The advice on demand service was used by 80 different groups on a total of 160 occasions.

We also carried out 233 structured support sessions with 45 different groups.

The support covered 42 different topics, with the most frequent enquiries being fundraising, budgeting, reporting to funders, book-keeping, committee roles and bank accounts.

As part of the above we supported 22 groups with fundraising applications, budgeting and book-keeping. The total grant income raised following our support was £68,192.

Our advice and training work is funded by a mix of funding streams: the work is attributed to a funder depending on the nature of the group supported. In this year all our work with tenants' groups was funded by Housing Services and work with childcare settings by Early Years and Childcare.

A portion of our work with groups in East Brighton was funded by a grant from East Brighton Trust, and a portion of our work with Disabled people's groups was funded through a grant from the Chalk Cliff Trust. The remainder of our advice work was funded through grants from Sussex Community Foundation, the National Lottery Community Fund Awards for All, plus our own service income and reserves.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

**Information**

We continued to keep our information resources up to date during this year, paying particular attention to our information on funding sources and bank accounts, in recognition of the importance placed on this information by our user groups.

In total 1,164 individuals in Brighton and Hove viewed the information pages on our website.

**Examination of accounts**

Supporting groups with their financial management is an important part of our usual work. We help our priority groups to set up accounts systems, we train treasurers and we provide an independent examination of group accounts. These examinations allow groups to demonstrate to their members and to funders that money has been properly accounted for.

In 2022-23 we carried out 53 examinations of accounts. We continued to work with groups who needed support to untangle two or more years' worth of records.

Funding for this work came from several streams. Examinations for tenant groups were funded by Housing Services, those for childcare settings from the council's Early Years Childcare Service, those for non-tenant groups in East Brighton from East Brighton Trust and for some Disabled people's groups from Chalk Cliff Trust. The remainder was funded from a Sussex Community Foundation grant, a grant from the National Lottery Communities Fund Awards for All and our own reserves.

**Support to tenant consultation**

In addition to the above services we also do specific work, funded by Housing Services, to support tenant consultation in the city. The Resource Centre provides secretarial support to the resident meetings that take place in each area prior to the Area Panels. These are part of the formal consultation structure with the Council and feed into Housing Committee meetings.

The Resource Centre's role is to take minutes, send out papers and notification of the meeting, and support the Resident Chairperson. The aim is to assist residents in putting forward their concerns and issues clearly and effectively.

During the year we supported 20 Resident Only Meetings, most of which continued to be held as hybrid meetings, using our Meeting Owl equipment.

We took part in a series of discussions with the Community Engagement Team at Brighton & Hove City Council Housing Services, with the aim of improving our joint working to support tenant and resident community organising. We continue to work collaboratively with council officers and community development workers in all areas of the city.

**Service Development**

In the summer of 2022, we carried out a snapshot survey of user groups, the first such survey we had undertaken since 2018. We also compiled the results of the interviews we had carried out with representatives of tenant and resident associations in early 2022. Both these reports are appended at the end of this annual report.

The survey results painted an overwhelmingly positive picture of how groups experience the Resource Centre. Our services, and the responsive and personal way we deliver them, are extremely useful for groups.

Of the 108 groups that filled in our survey:

- 100% agreed that Resource Centre staff are helpful
- 94% agreed the prices are affordable
- 98% agreed that the Resource Centre makes life easier for their group
- 72% agreed the Resource Centre is the only place they can get the equipment they need

Taking into account the results of these information-gathering exercises, together with a thorough internal review of services by our staff team, we agreed a clear forward direction for 2023-24 onwards. We agree to:

- Return to fully open-access DIY print services, with the option of Resource Centre staff printing for groups at an extra charge

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

- Dedicate additional staff time to the equipment hire service, offering collection and return timeslots throughout the week
- Continue to focus our attention on groups based in Brighton & Hove and the immediately surrounding areas
- Hold small amounts of funds for groups which are unable to open bank accounts, or are experiencing delays in setting them up
- Seek funding for a partnership project, building on our expertise in community accounting support for groups
- Take steps to upgrade our booking, invoicing and contact management systems, with the aim of making efficiency gains
- Further improve our print room equipment
- Expand our staff team by appointing an additional member of staff

**Risk Management**

The trustees have again conducted a review of the main risks which may affect the future of the charity and of the measures in place to mitigate those risks. We have considered

- Management and direction, and potential risks such as lack of forward planning or loss of key staff
- Operational risks such as failure to meet priorities or to provide a good service
- Financial risks such as failure to secure adequate funding
- External risks such as bad publicity or changes in government policy
- Compliance with regulations and company law

With strong policies and experienced staff we are confident we have the ability to deal with risks in each of these areas.

Overall there is a very low risk of failing to secure adequate funding for 2023-24. Although the budget is showing a deficit, we have sufficient funds in our free reserves to cover this.

Our staffing costs will increase in 2023-24 due to an increase in staff hours. There is a very low risk that we will be unable to fund this through our reserves or additional funding. The slightly increased staffing level will enable us to maintain levels of income raised from our own services.

We will continue to try and raise additional funds, restructure services and constrain expenditure in order to reduce the deficit in future years.

We are confident that we can continue to provide a well-run, cost effective service that is valuable to hundreds of groups in the city. We have strong support from local councillors and the City Council support we have received for more than 30 years is secure until the end of March 2025.

We will obviously continue to be prudent in our management of funds, and to keep a close eye on the Centre's finances.

With strong financial management and good local support we are as confident as we can be of mitigating financial risks.

**Financial activities**

The Statement of Financial Activities shows net income of £285.  
Our reserves stand at £110,076 of which £14,507 are restricted funds.

We received funding of :

- £89,853 from Brighton & Hove City Council Communities, Equality & Third Sector Team through the Prospectus for Third Sector Infrastructure Support. This supports the information, equipment and print service which is open to all local community groups.
- £36,347 from Brighton and Hove City Council Housing Services to complement the Council's own work to develop Council residents' associations. We support these associations by means of our information and Special Support services and by servicing joint meetings of residents.
- £7,500 from Brighton and Hove City Council Early Years and Childcare to provide specialist support to community based groups providing childcare.
- £5,000 from Sussex Community Foundation, to support groups in their process of recovery.
- £2,000 from East Brighton Trust, to support grassroots groups based in East Brighton.
- £10,000 from the National Lottery Communities Fund Awards for all, to support groups to re-establish their activities, through provision of support and equipment.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

- £5,000 from the Chalk Cliff Trust, to support groups run by and for disabled people.

We also received donations of £3,519.

Charges for our services provided the charity with an income of £45,822. It is our policy to set prices which local groups can afford and which, at the same time, cover service costs, replacement of equipment and some staff costs. We offer a 10% discount to our member-groups to ensure that they can afford to use our equipment. This year we gave a total of £1,335 in discounts, which directly supported the work of small, volunteer run member groups. We do not charge groups for use of the Information and Special Support services.

We generated £1,141 in interest from our bank and building society accounts.

#### **Reserves statement**

We hold unrestricted funds of £95,568 and restricted funds of £9,370.  
The majority of our reserves are designated for specific purposes as set out below.

We have £9,370 in restricted funds and assets as follows:

- £500 from East Brighton Trust to support our work with groups in East Brighton
- £1,250 from Sussex Community Foundation to support covid recovery work with our priority groups
- £3,761 from the National Lottery Awards for All to support groups to return to activity
- £3,431 from the Chalk Cliff Trust, for support work with disabled people's groups
- £428 from the National Lottery Communities Fund Awards for All for purchase of additional software to enhance our print service

The remainder of Centre's funds at the start of the year are designated as follows:

- We have an agreed a policy of holding a designated reserve to the value of one month's regular revenue expenditure. Based on our total forecast expenditure for the year we have put aside reserves of £16,119 for this purpose.
- We have a designated fund of £1,000 for essential repairs of premises over and above regular maintenance costs.
- We have a designated fund of £1,000 for upgrading our telephones to a digital system
- We have a Service Continuation Fund of £70,000. It is important that we maintain consistent services and support from groups year-on-year, but we are largely dependent on funding that we re-apply for in cycles of 1, 3 or 5 years. Our Services Continuation Fund enables us to bridge the gap and continue the work of the Resource Centre when we are unable to get grants to fully fund all of our work.

We have free reserves of £9,162.

The trustees do not consider it necessary to establish a Redundancy Reserve, as the cost of any redundancy would be met from funds held in the bank, and the sale of equipment and stock.

The details of movements in fixed assets are set out in the notes to the accounts.

#### **Method of appointment or election of trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Council should follow best practice and:

#### **Responsibilities of the Management Committee**

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2023**

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council have at all times complied with duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Approval**

This report was approved by the Board on 29/11/23 and signed on its behalf.

**Signed on behalf of the Board**



**J Goss  
Secretary**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
FOR THE YEAR ENDED 31ST MARCH 2023**

I report on the accounts of the charitable company for the year ended 31st March 2023, which are set out on pages 10 to 18.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**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 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 consideration of any unusual items or disclosures in the accounts, and the seeking of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of principal: Mr H Speight FCCA  
Name of firm: Marks & Co  
Chartered Accountants  
100 Church Street  
Brighton  
BN1 1UJ



Date: 13/12/23

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Restricted £	Unrestricted £	2023 Total £	2022 Total £
<b>INCOME AND ENDOWMENTS FROM</b>					
<i>Donations and legacies:</i>					
Donations and Gifts	2		3,519	3,519	1,332
<i>Investment income:</i>					
Bank interest	4		1,141	1,141	465
<i>Income from charitable activities</i>					
Grants and contracts	3	155,700		155,700	176,001
Income from provision of services	3		45,822	45,822	38,571
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>155,700</b>	<b>50,482</b>	<b>206,182</b>	<b>216,369</b>
<b>EXPENDITURE</b>					
Expenditure on Raising funds			9,016	9,016	9,494
Expenditure on Charitable activities		156,244	42,349	198,593	198,106
<b>TOTAL EXPENDITURE</b>	5	<b>156,244</b>	<b>51,365</b>	<b>207,609</b>	<b>207,600</b>
<b>NET INCOME/(EXPENDITURE)</b>	6/7	<b>£ (544)</b>	<b>£ (883)</b>	<b>£ (1,427)</b>	<b>£ 8,769</b>
Net Income/(Expenditure)		(544)	(883)	(1,427)	8,769
<b>Net movement in funds for the period</b>		<b>(544)</b>	<b>(883)</b>	<b>(1,427)</b>	<b>8,769</b>
<b>Reconciliation of funds</b>					
Brought forward		15,052	96,451	111,503	102,734
Carried forward	11/12	<b>£ 14,508</b>	<b>£ 95,568</b>	<b>£ 110,076</b>	<b>£ 111,503</b>

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

All income and expenditure derives from continuing activities.

The notes on pages 12 to 18 form part of these accounts

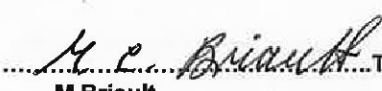
**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2023**

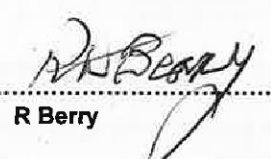
	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		5,138		13,302
<b>CURRENT ASSETS</b>					
Stocks	9	8,188		5,981	
Debtors	10	7,871		9,025	
Cash at Bank and in Hand		95,256		88,640	
		<u>111,315</u>		<u>103,646</u>	
<b>CREDITORS- amounts falling due within one year</b>	11	(6,377)		(5,445)	
<b>NET CURRENT ASSETS</b>			<u>104,938</u>		<u>98,201</u>
<b>NET ASSETS</b>		£	<u>110,076</u>	£	<u>111,503</u>
<b>UNRESTRICTED FUNDS</b>					
Designated Funds		72,000		51,000	
General Funds		<u>23,568</u>		<u>45,451</u>	
			<u>95,568</u>		<u>96,451</u>
<b>RESTRICTED FUNDS</b>			<u>14,508</u>		<u>15,052</u>
<b>TOTAL FUNDS</b>	12/13	£	<u>110,076</u>	£	<u>111,503</u>

The directors and trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved by the Board on 29/11/23 and signed on its behalf.


 .....Trustee  
 M Briault


 .....Trustee  
 R Berry

The notes on pages 12 to 18 form part of these accounts

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation**

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

Brighton & Hove Social Welfare and Educational Trust Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**1.5 Expenditure**

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold Property : 20% p.a. on straight line basis  
Equipment : 33.3% p.a. on straight line basis

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank or Building Society.

**1.8 Debtors**

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

**1.9 Cash at Bank and in hand**

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

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

<b>2. DONATIONS AND GIFTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	<u>3,519</u>	<u>1,332</u>
	<b>£ 3,519</b>	<b>£ 1,332</b>

<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Grants and contracts</b>		
<b>(a) Revenue grants for provision of services</b>		
Brighton and Hove City Council Grant	89,853	89,853
Brighton and Hove Housing Services	36,347	36,347
Early Years and Childcare	7,500	7,500
East Brighton Trust	2,000	2,000
Sussex Community Foundation	5,000	5,000
HMRC Job Retention Scheme Grant	-	18,912
BHCC Business Support Grant	-	1,350
The National Lottery Communities Fund Revenue	7,522	-
The National Lottery Communities Fund Capital	2,478	-
Chalk Cliff Trust	5,000	-
BHCC COMF	-	13,000
BHCC Transport	-	125
Other grants - capital	<u>-</u>	<u>1,914</u>
	<b>£ 155,700</b>	<b>£ 176,001</b>

Grants received relating to capital expenditure are credited to restricted funds, against which the depreciation of the relevant proportion of the related tangible fixed assets is debited.

The work funded by these grants and contracts is described in the annual report.

<b>Activities in furtherance of the Charity's objects</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>(b) Income from provision of services</b>		
Equipment services	44,310	38,196
Special Support service	<u>1,512</u>	<u>375</u>
	<b>£ 45,822</b>	<b>£ 38,571</b>

<b>4. INVESTMENT INCOME</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest income	<u>1,141</u>	<u>465</u>
	<b>£ 1,141</b>	<b>£ 465</b>
	<b>£ 206,182</b>	<b>£ 216,369</b>

BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

5. TOTAL EXPENDITURE

	Basis of allocation	Equipment services	Fundraising	Governance	Furloughed Staff	Total 2023	Total 2022
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff costs	Staff time	140,146	7,783	3,498	-	151,427	158,973
Service provision direct costs	Actual	22,360	-	-	-	22,360	13,895
Member's discount	Actual	1,335	-	-	-	1,335	1,126
Depreciation - equipment	Actual	8,509	-	-	-	8,509	7,877
<b>sub-total</b>		<b>172,350</b>	<b>7,783</b>	<b>3,498</b>	<b>-</b>	<b>183,631</b>	<b>181,871</b>
<b>Support costs allocated to activities</b>							
Insurances	Staff time	4,052	225	101	-	4,378	3,999
Premises	Staff time	11,243	624	281	-	12,148	11,877
Printing, stationery & postage	Staff time	39	2	1	-	42	3,600
Refreshments at Support sessions & meetings	Staff Time	435	24	11	-	470	322
Telephone & Broadband	Staff time	2,087	116	52	-	2,255	2,340
Website, computer network and database	Staff time	753	42	19	-	814	1,095
Subscriptions	Staff time	148	8	4	-	160	160
Staff travel and meal allowances	Staff time	462	26	12	-	500	281
AGM and Management Committee	Staff time	322	18	8	-	348	-
Professional fees and subs	Staff time	1,279	71	32	-	1,382	969
Non-business VAT	Actual	670	37	17	-	724	817
Miscellaneous	Staff time	411	23	10	-	444	34
Bank charges/interest	Staff time	290	16	7	-	313	235
<b>sub-total</b>		<b>22,191</b>	<b>1,232</b>	<b>555</b>	<b>-</b>	<b>23,978</b>	<b>25,729</b>
<b>Total resources expended</b>		<b>£ 194,541</b>	<b>£ 9,015</b>	<b>£ 4,053</b>	<b>£ -</b>	<b>£ 207,609</b>	<b>£ 207,600</b>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

<b>6. NET INCOME FOR THE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is after charging:		
Staff costs (see note 6)	151,427	158,973
Depreciation of tangible fixed assets	8,509	7,877
	<u>159,936</u>	<u>166,850</u>

**7. EMPLOYEE INFORMATION**

No remuneration was paid to the trustees in the year, nor were any expenses reimbursed to them. Staff costs were as follows:

<b>7.1 Staff Costs:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs breakdown by Project Area		
Charitable activities	140,146	119,774
Fundraising and governance	11,281	11,843
Furloughed staff	-	27,356
	<u>£ 151,427</u>	<u>£ 158,973</u>

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

<b>2023</b>	<b>2022</b>
<b>No.</b>	<b>No.</b>
7	7

There were no employees in receipt of emoluments greater than £ 60,000.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**8. TANGIBLE FIXED ASSETS**

	Land & Buildings £	Equipment £	Total £
<b>Cost:</b>			
At 1st April 2022	35,775	306,124	341,899
Additions		2,050	2,050
Disposals	-	-	-
At 31st March 2023	<u>35,775</u>	<u>308,174</u>	<u>343,949</u>
<b>Depreciation</b>			
At 1st April 2022	30,662	297,935	328,597
Charge for the period	1,705	8,509	10,214
At 31st March 2023	<u>32,367</u>	<u>306,444</u>	<u>338,811</u>
<b>Net Book Value :</b>			
At 31st March 2023	<u>£ 3,408</u>	<u>£ 1,730</u>	<u>£ 5,138</u>
At 31st March 2022	<u>£ 5,113</u>	<u>£ 8,189</u>	<u>£ 13,302</u>

**9. STOCKS**

	2023 £	2022 £
Stationery, badges, etc.	<u>£ 8,188</u>	<u>£ 5,981</u>

**10. DEBTORS**

	2023 £	2022 £
VAT debtor	18	-
Trade Debtors	3,395	4,266
Other Debtors and Prepayments	4,458	4,759
	<u>£ 7,871</u>	<u>£ 9,025</u>

**11. CREDITORS- AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Taxes and Social Security	2,182	3,066
Other Creditors and Accruals	2,483	2,379
Funds held on behalf of groups	1,712	-
	<u>£ 6,377</u>	<u>£ 5,445</u>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	5,138	5,138
Current assets	23,568	72,000	9,370	104,938
	<b>£ 23,568</b>	<b>£ 72,000</b>	<b>£ 14,508</b>	<b>£ 110,076</b>

**13. MOVEMENTS IN FUNDS**

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2023 £
<b>Restricted funds:-</b>					
Equipment	13,302	2,478	(10,214)		5,566
Provision of Services	1,750	153,222	(146,030)		8,942
<i>Total Restricted Funds</i>	<u>15,052</u>	<u>155,700</u>	<u>(156,244)</u>		<u>14,508</u>
<b>Unrestricted funds:-</b>					
Designated 'premises fund'	1,000	-	-	-	1,000
Designated 'services continuation'	50,000	-	-	20,000	70,000
Designated 'digital phone system switchover'	-	-	-	1,000	1,000
General funds	45,451	50,482	(51,365)	(21,000)	23,568
<i>Total Unrestricted Funds</i>	<u>96,451</u>	<u>50,482</u>	<u>(51,365)</u>	-	<u>95,568</u>
<b>TOTAL FUNDS</b>	<b>£ 111,503</b>	<b>£ 206,182</b>	<b>£ (207,609)</b>	<b>-</b>	<b>£ 110,076</b>

**Purposes of Restricted Funds**

*Equipment* : This represents grants received for capital equipment. The balance is reduced as the equipment depreciates.

*Provision of Services* : The fund is for the 'Information service' and 'Special Support services' as explained in the trustees' report.

**Purposes of Designated Funds**

*Services Continuation Fund*: This is explained in the Trustees' Report under Reserves Statement.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LIMITED**

England & Wales - Charity number 287516

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# Accounts

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**BRIGHTON AND HOVE SOCIAL WELFARE  
AND EDUCATIONAL TRUST LIMITED  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
INDEX TO THE ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

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<b>1 - 8</b>	<b>Directors' and Trustees' Report</b>
<b>9</b>	<b>Independent Examiner's Report</b>
<b>10</b>	<b>Statement of Financial Activities</b>
<b>11</b>	<b>Balance Sheet</b>
<b>12 - 18</b>	<b>Notes to the accounts</b>

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**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Name of charity**

Brighton & Hove Social Welfare and Educational Trust Ltd

**Other names by which the charity is known**

Resource Centre

**Registered Charity number** 287516

**Address**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**Website address**

[www.resourcecentre.org.uk](http://www.resourcecentre.org.uk)

**Facebook page**

[www.facebook.com/ResourceCentreBH](http://www.facebook.com/ResourceCentreBH)

**Twitter**

[@ResourceCtrBH](https://twitter.com/ResourceCtrBH)

**Trustees and Directors (Management Committee)**

Awel Harun Abdo	Sohna Sosseh (resigned 03/11/21)
Rob Berry	Jason Williams (resigned 03/11/21)
Muriel Briault	Aisha El-Turki (elected 03/11/21)
Christine El Shabba	Ahmad Yabroudi (elected 03/11/21)
Barry Hughes (terminated 22/07/22)	Jonathan White (elected 03/11/21)
Ann Packham	

The chair of the Management Committee is Rob Berry

**Staff team responsible for day to day management of the charity**

Dani Ahrens	Kate Chapman
Judy Goss	Alan Gray (retired 14/04/22)
Kate Page	Rebecca Luton
Mireille Shimoda	

**Registered Company number**

1730256 England and Wales

**Company secretary**

Judy Goss

**Registered office**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**VAT registration number**

861 1001 75

**Accountants**

Marks & Co, Chartered Accountants, 100 Church Street, Brighton BN1 1UJ

**Bank**

Lloyds Bank, North Street, Brighton BN1 1PX

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees, who are also the directors of the company, present their report and accounts for the year ended 31st March 2022.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Constitution of the charity**

The charity is registered as Brighton & Hove Social Welfare and Educational Trust Ltd but operates under the name of Resource Centre. It is constituted as a company limited by guarantee and is governed by its Memorandum & Articles of Association. The charitable company was set up on 8th June 1983, although the Resource Centre has been in existence since 1975.

**Governance**

The Resource Centre is accountable to the residents of Brighton & Hove through a Council of users. The Council is a sub-committee of the company and membership is open to any community group which is

- Based in an area of social housing and run by local residents;
- Primarily composed of, and run by, disabled people;
- Primarily composed of, and run by, people from black and minority ethnic backgrounds.

We have 166 member groups. Our member groups elect a Management Committee at the AGM each year.

The Management Committee is responsible for the general management of the charity and its members are trustees and directors of the charitable company.

The Trustees set the direction and policies of the charity; their role is one of oversight and guidance rather than active involvement in the daily work. Day-to-day management is delegated to the staff group. We have seven members of staff who are organised as a team with no line management. Two staff members are responsible for reporting to the Management Committee.

Prior to election, potential trustees are advised of their duties and responsibilities. Once elected, trustees are given a full induction into our work and their own legal responsibilities. They are given an information pack providing details of the governance and policies of the charity and general trustee guidance. Training in areas such as health & safety or charity law is provided as and when required. As all our trustees are active members of groups that use the Resource Centre regularly, they have a sound underlying understanding of the day to day work of the centre.

**Objects of the charity**

The legal objects are "To promote any charitable purpose for the benefit of the inhabitants of Brighton & Hove and the surrounding area and in particular to relieve poverty and sickness, to preserve and protect public health, to advance public education and to provide facilities in the interests of social welfare for the recreation or other leisure time occupation of the said inhabitants with the object of improving their conditions of life."

We work to achieve these objects by helping to build a stronger community sector. In 2021-22 the centre was used by 398 groups. These groups make a major contribution to the city by providing services and activities which are lacking, participating in consultation structures, and creating a space for communities to come together. This voluntary activity imparts considerable benefits to neighbourhoods and communities of interest and to the city as a whole.

**Public Benefit**

The trustees are mindful of their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. We have referred to this guidance when reviewing our aims and objectives and in planning our future activities. We believe the summary of our activities, outlined below, demonstrates our commitment to creating a public benefit in all our work.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Principal activities**

We provide practical support to community and voluntary organisations and to statutory organisations working in the community. We are open to all such organisations but our emphasis is on support to smaller community groups. We give particular attention to small groups based in communities that face additional barriers to effective organisation: groups based in areas of social housing; black and minority ethnic communities; and the disabled community. We refer to such groups as "Priority Groups" and invite them to become members.

We have a broad range of services designed to support both neighbourhood and city-wide voluntary activity. We provide equipment, information, advice, consultancy, and training in the skills needed to organise effectively. Our role is to support people to carry out work on behalf of their organisations so that they develop greater confidence in their ability to be active in the community and so that skills are spread more widely.

We work with other local service providers from both the voluntary and statutory sectors. We have formed a partnership with Community Works and other specialist infrastructure and community development organisations in the city to deliver services specified in Brighton and Hove City Council's 'Third Sector Commissioning Prospectus' from April 2020 to March 2025.

**Our services**

**Summary of the main achievements during the year**

**Introduction**

During 2021-22, the Resource Centre continued to adapt to the changing circumstances and the diverse needs of our member and user groups.

As a small charity, we have experienced many of the same issues faced by our user groups—having to rapidly alter ways of working, get to grips with new technologies, make decisions on the hoof and manage the impact of Covid on our personnel.

The needs of our member groups have guided our decision-making, leading us to:

- Invest in new equipment for outdoor events, and safety indoors. Our equipment hire service reopened in May 2021
- Keep our print service running throughout, with improved capacity and services
- Provide intensive support to our member groups, helping them to negotiate with funders, raise money for crisis support, get their finances in order, update policies and procedures, and re-establish their activities
- Establish clear protocols and good ventilation in the Centre, enabling us to reopen safely
- Survive financially—despite a dramatic drop in service income—while continuing to be a supportive and flexible employer

**Overview of support to groups**

During another very difficult year we supported 398 different groups on a total of 1,485 occasions. 91% of the groups were from Brighton and Hove as were 94% of uses.

This support breaks down as:

Uses of the print service	1,238
Hire of equipment	682
Artwork and layout support	361
Advice on demand	161
Advice and training (prebooked)	229
Examination of accounts	57

Looking in a bit more detail at the various areas of support:

**Print, artwork and layout support**

Throughout 2021-22, our print service continued on a send-and-collect basis—groups send in their artwork by email and collected their finished printing at the doorstep when it was ready, sometimes within a few hours of their initial contact.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

We introduced two major improvements to the service during 2021-22:

- The capacity to print documents with full bleed (colour right to the edge of the page), thanks to our new, larger guillotine
- The capacity to print vinyl banners and posters up to A0 size, with our new large format printer

We also introduced a new laser printer, which enables us to produce full colour copies more quickly and with better reprographic quality. Groups have been enthusiastic about these new services, and the print service was used by 219 groups throughout the year.

Our print service is unique and offers much more than access to good quality print. Our flexible extra support means we can help one group to formulate their message, or design a newsletter for another, while for others it's a matter of proofreading and giving design tips. We produce artwork for member groups who request this additional design support, and did this on 361 occasions in this year.

### **Equipment hire service**

The equipment service reopened in May 2021, with Covid risk mitigations in place:

- Visitors to the centre are requested to wear masks while in the building
- Each group is allocated a specific time to collect and return their equipment
- Ventilation fans and air purifiers are in operation
- There is a limit of 8 items per group
- The service is available only to groups based in Brighton & Hove

All of these restrictions are under review, but are likely to remain in place for most of 2022-23.

We added several new items for hire in order to support groups to hold safe events:

- Two new marquees, to make outdoor events easier
- Six card readers, so that groups can take card payments at their events
- Two Meeting Owls (combined camera, speaker and microphone), to enable hybrid in-person and online meetings
- A roller banner stand with interchangeable banner facility, and flexible freestanding signs which groups can use to provide safety or other information for visitors at their events
- Two carbon dioxide monitors, to enable attendees at indoor events to quickly assess risk

This year there were 682 equipment hire uses:

- Equipment for Meetings and Indoor Events: 232
- Fundraising equipment: 327
- Play equipment: 123

### **Advice and training**

A major part of our work is to provide advice, information and training. We specialise in offering these to small grassroots groups and especially those from marginalised communities. We normally deliver this work in two ways

- a) Through our 'advice on demand' service which aims to give short but effective support immediately on a drop-in basis
- b) Through support sessions: more structured and longer pieces of work designed to provide more extensive support

During 2021-22, we delivered these services through a mixture of telephone, video, and face-to-face sessions, responding flexibly to the needs of groups and the ups and downs of the pandemic. Both aspects of the service were heavily used throughout the year.

The advice on demand service was used by 79 different groups on a total of 161 occasions.

We also carried out 229 structured support sessions with 36 different groups. The support offered covered 36 different topics, with the most frequent enquiries concerning fundraising, reporting to funders, budgeting, book-keeping, charitable status, bank accounts, and planning a meeting.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

As part of the above we supported 16 groups with fundraising applications, budgeting and book-keeping. The total grant income raised following our support was £110,382.

Our advice and training work is funded by a mix of funding streams: the work is attributed to a funder depending on the nature of the group supported. In this year all our work with tenants' groups was funded by Housing Services and work with childcare settings by Early Years and Childcare.

A portion of our work with groups in East Brighton was funded by a grant from East Brighton Trust, and a portion of our work with BME groups was funded through a grant from Sussex Community Foundation. The remainder of our advice work was funded from our service income and reserves.

### **Information**

We continued to keep our information resources up to date in a rapidly changing situation. Our information on current regulations for community groups was maintained until all restrictions were rescinded in February 2022. We also regularly updated our information on funding sources, Covid risk assessments and bank accounts for community groups, as the situation changed.

In total 2,077 individuals in Brighton and Hove viewed the information pages on our website.

### **Examination of accounts**

Supporting groups with their financial management is an important part of our usual work. We help our priority groups to set up accounts systems, we train treasurers and we provide an independent examination of group accounts. These examinations allow groups to demonstrate to their members and to funders that money has been properly accounted for.

Demand for this service picked up significantly in 2021-22, as groups returned to activity and came to us for help with untangling their financial records of the last two extraordinary years.

Funding for this work came from several streams. Examinations for tenant groups were funded by Housing Services, those for childcare settings from the council's Early Years Childcare Service, those for non-tenant groups in East Brighton from East Brighton Trust and for some BME groups from Sussex Community Foundation. The remainder was funded from our own reserves.

### **Support to tenant consultation**

In addition to the above services we also do specific work, funded by Housing Services, to support tenant consultation in the city. The Resource Centre provides secretarial support to the resident meetings that take place in each area prior to the Area Panels. These are part of the formal consultation structure with the Council and feed into Housing Committee meetings.

The Resource Centre's role is to take minutes, send out papers and notification of the meeting, and support the Resident Chairperson. The aim is to assist residents in putting forward their concerns and issues clearly and effectively.

During the year we supported 16 Resident Only Meetings and one joint meeting of the four resident chairs. Towards the end of the year, we supported residents to shift these meetings from fully online to hybrid and in-person meetings.

We conducted semi-structured interviews with tenant and resident association organisers in early 2022, to evaluate and inform our future support for them.

### **Service Development**

As work of groups settles into a 'new normal' we are in the process of reflecting, taking stock and evaluating our services.

This process includes interviews with tenant representatives (carried out in February and March 2022), a general user survey in the summer of 2022, and a Development Week planned for November 2022 when we will close the centre to enable concentrated discussions involving the whole staff team.

Based on initial discussions and feedback from groups, we produced a reflective report on the needs of member groups, which is appended at the end of this Annual Report.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Risk Management**

The trustees have again conducted a review of the main risks which may affect the future of the charity and of the measures in place to mitigate those risks. We have considered

- Management and direction, and potential risks such as lack of forward planning or loss of key staff
- Operational risks such as failure to meet priorities or to provide a good service
- Financial risks such as failure to secure adequate funding
- External risks such as bad publicity or changes in government policy
- Compliance with regulations and company law

With strong policies and experienced staff we are confident we have the ability to deal with risks in each of these areas.

Clearly, the COVID pandemic has presented new challenges and we have had to respond to the ever-changing situation. However our strong management culture has enabled us to respond to the needs of our user groups, adapt our services and put the safety of our staff and users at the centre of everything we do.

During 2021-22 we began the process of transitioning back to face-to-face service delivery, at a pace that was deliberately slow, in order to provide maximum reassurance for both staff and users.

We continued to make use of the Coronavirus Job Retention Scheme and other government business support funding at the start of 2021-22, giving us a little more time to rebuild our own service income. Our staffing costs going into 2022-23 have been reduced due to voluntary reductions in staff hours and the retirement of one member of staff. This financial saving also brings challenges in terms of capacity to deliver services.

We are confident that we can continue to provide a well-run, cost effective service that is valuable to hundreds of groups in the city. We have strong support from local councillors and the City Council support we have received for more than 30 years is secure until the end of March 2025.

We will obviously continue to be prudent in our management of funds, and to keep a close eye on the Centre's finances.

With strong financial management and good local support we are as confident as we can be of mitigating financial risks.

**Financial activities**

The Statement of Financial Activities shows net income of £8,769.  
Our reserves stand at £111,503 of which £15,052 are restricted funds.

We received funding of :

- £89,853 from Brighton & Hove City Council Communities, Equality & Third Sector Team through the Prospectus for Third Sector Infrastructure Support. This supports the information, equipment and print service which is open to all local community groups.
- £36,347 from Brighton and Hove City Council Housing Services to complement the Council's own work to develop Council residents' associations. We support these associations by means of our information and Special Support services and by servicing joint meetings of residents.
- £7,500 from Early Years and Childcare to provide specialist support to community based groups providing childcare.
- £5,000 from Sussex Community Foundation, to support groups in their process of recovery.
- £2,000 from East Brighton Trust, to support grassroots groups based in East Brighton.
- £14,914 from Brighton & Hove City Council's share of the government Contain Outbreak Management fund (COMF), to support our intensive support work with groups and purchase a second Meeting Owl.
- £1,350 in COVID-19 Business support Grants.
- £18,912 from the HMRC Coronavirus Job Retention Scheme.

We also received donations of £1,332.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

Charges for our services provided the charity with an income of £38,571. Our policy on charging is to set prices which local groups can afford and which, at the same time, cover service costs, replacement of equipment and some staff costs. We offer a 10% discount to our member-groups to ensure that they can afford to use our equipment. This year we gave a total of £1,126 in discounts, which directly supported the work of small, volunteer run member groups. We do not charge groups for use of the Information and Special Support services.

We generated £465 in interest from our bank and building society accounts.

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Reserves statement**

We hold unrestricted funds of £96,451 and restricted funds of £1,750.  
The majority of our reserves are designated for specific purposes as set out below.

We have £1,750 in restricted funds as follows:

- £500 from East Brighton Trust to support our work with groups in East Brighton
- £1,250 from Sussex Community Foundation to support covid recovery work with our priority groups.

The remainder of Centre's funds at the start of the year are designated as follows:

- We have an agreed a policy of holding a designated reserve to the value of one month's regular revenue expenditure. Based on our total forecast expenditure for the year we have put aside reserves of £16,119 for this purpose.
- We have a designated fund of £1,000 for essential repairs of premises over and above regular maintenance costs.
- We have a Service Continuation Fund of £50,000. This will enable us to continue the Resource Centre whilst we are seeking funding for the areas of our work that are not currently fully funded.

We have free reserves of £29,332.

The trustees do not consider it necessary to establish a Redundancy Reserve, as the cost of any redundancy would be met from funds held in the bank, and the sale of equipment and stock.

The details of movements in fixed assets are set out in the notes to the accounts.

**Method of appointment or election of trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**Responsibilities of the Management Committee**

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Council should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2022**

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council have at all times complied with duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Approval**

This report was approved by the Board on 3/11/2022 and signed on its behalf.

**Signed on behalf of the Board**

**J Goss  
Secretary**

A handwritten signature in black ink, appearing to be 'J Goss', written over a horizontal line.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
FOR THE YEAR ENDED 31ST MARCH 2022**

I report on the accounts of the charitable company for the year ended 31st March 2022, which are set out on pages 10 to 18.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**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 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 consideration of any unusual items or disclosures in the accounts, and the seeking of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

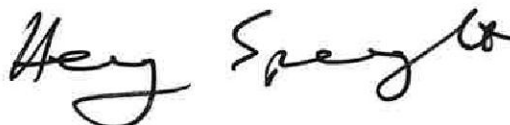
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of principal: Mr H Speight FCCA  
Name of firm: Marks & Co  
Chartered Accountants  
100 Church Street  
Brighton  
BN1 1UJ



Date: 29/11/2022

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Restricted £	Unrestricted £	2022 Total £	2021 Total £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b><i>Donations and legacies:</i></b>					
Donations and Gifts	2		1,332	1,332	4,306
<b><i>Investment income:</i></b>					
Bank interest	4		465	465	321
<b><i>Income from charitable activities</i></b>					
Grants and contracts	3	155,739	20,262	176,001	248,864
Income from provision of services	3		38,571	38,571	23,049
<b>TOTAL INCOME AND ENDOWMENTS</b>		155,739	60,630	216,369	276,540
<b>EXPENDITURE</b>					
Expenditure on Raising funds			9,494	9,494	10,144
Expenditure on Charitable activities		161,657	36,449	198,106	209,764
<b>TOTAL EXPENDITURE</b>		161,657	45,943	207,600	219,908
<b>NET INCOME/(EXPENDITURE)</b>		£ (5,918)	£ 14,687	£ 8,769	£ 56,632
Net Income/(Expenditure)		(5,918)	14,687	8,769	56,632
<b>Net movement in funds for the period</b>		(5,918)	14,687	8,769	56,632
<b>Reconciliation of funds</b>					
Brought forward		20,970	81,764	102,734	46,102
Carried forward	11/12	£ 15,052	£ 96,451	£ 111,503	£ 102,734

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

All income and expenditure derives from continuing activities.

The notes on pages 12 to 18 form part of these accounts

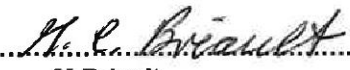
**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2022**

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		13,302		20,970
<b>CURRENT ASSETS</b>					
Stocks	9	5,981		5,760	
Debtors	10	9,025		14,585	
Cash at Bank and in Hand		88,640		66,108	
		<u>103,646</u>		<u>86,453</u>	
<b>CREDITORS- amounts falling due within one year</b>	11	(5,445)		(4,689)	
<b>NET CURRENT ASSETS</b>			<u>98,201</u>		<u>81,764</u>
<b>NET ASSETS</b>		<u>£</u>	<u>111,503</u>	<u>£</u>	<u>102,734</u>
<b>UNRESTRICTED FUNDS</b>					
Designated Funds		51,000		41,000	
General Funds		<u>45,451</u>		<u>40,764</u>	
			<u>96,451</u>		<u>81,764</u>
<b>RESTRICTED FUNDS</b>			<u>15,052</u>		<u>20,970</u>
<b>TOTAL FUNDS</b>	<b>12/13</b>	<u>£</u>	<u>111,503</u>	<u>£</u>	<u>102,734</u>

The directors and trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved by the Board on 3/11/2022 and signed on its behalf.

  
 .....Trustee  
 M Briault

  
 .....Trustee  
 R Berry

The notes on pages 12 to 18 form part of these accounts

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation**

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

Brighton & Hove Social Welfare and Educational Trust Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**1.5 Expenditure**

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold Property : 20% p.a. on straight line basis  
Equipment : 33.3% p.a. on straight line basis

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank or Building Society.

**1.8 Debtors**

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

**1.9 Cash at Bank and in hand**

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

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

<b>2. DONATIONS AND GIFTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	1,332	4,306
	<u>£ 1,332</u>	<u>£ 4,306</u>

<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Grants and contracts</b>		
<b>(a) Revenue grants for provision of services</b>		
Brighton and Hove City Council Grant	89,853	89,853
Brighton and Hove Housing Services	36,347	36,347
Early Years and Childcare	7,500	7,500
East Brighton Trust	2,000	-
Sussex Community Foundation	5,000	5,000
HMRC Job Retention Scheme Grant	18,912	44,259
BHCC Business Support Grant	1,350	7,500
The National Lottery Communities Fund Revenue	-	29,150
The National Lottery Communities Fund Capital	-	29,255
BHCC COMF	13,000	-
BHCC Transport	125	-
Other grants - capital	1,914	-
	<u>£ 176,001</u>	<u>£ 248,864</u>

Grants received relating to capital expenditure are credited to restricted funds, against which the depreciation of the relevant proportion of the related tangible fixed assets is debited.

The work funded by these grants and contracts is described in the annual report.

<b>Activities in furtherance of the Charity's objects</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>(b) Income from provision of services</b>		
Equipment services	38,196	20,760
Special Support service	375	2,289
	<u>£ 38,571</u>	<u>£ 23,049</u>

<b>4. INVESTMENT INCOME</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest income	465	321
	<u>£ 465</u>	<u>£ 321</u>
	<u>£ 216,369</u>	<u>£ 276,540</u>

5. TOTAL EXPENDITURE

	Basis of allocation	Equipment services	Fundraising	Governance	Furloughed Staff	Total 2022	Total 2021
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff costs	Staff time	119,774	8,171	3,672	27,356	158,973	173,249
Service provision direct costs	Actual	13,895	-	-	-	13,895	11,476
Member's discount	Actual	1,126	-	-	-	1,126	475
Depreciation - equipment	Actual	7,877	-	-	-	7,877	7,410
<b>sub-total</b>		<b>142,672</b>	<b>8,171</b>	<b>3,672</b>	<b>27,356</b>	<b>181,871</b>	<b>192,610</b>
<b>Support costs allocated to activities</b>							
Insurances	Staff time	3,700	206	93	-	3,999	3,424
Premises	Staff time	10,992	610	275	-	11,877	12,126
Printing, stationery & postage	Staff time	3,332	185	83	-	3,600	3,076
Refreshments at Support sessions & meetings	Staff Time	298	17	7	-	322	333
Telephone & Broadband	Staff time	2,166	120	54	-	2,340	2,457
Website, computer network and database	Staff time	1,014	56	25	-	1,095	1,402
Subscriptions	Staff time	148	8	4	-	160	121
Staff travel and meal allowances	Staff time	260	14	7	-	281	1,440
AGM and Management Committee	Staff time	-	-	-	-	-	-
Professional fees and subs	Staff time	897	50	22	-	969	1,018
Non-business VAT	Actual	756	42	19	-	817	1,724
Miscellaneous	Staff time	31	2	1	-	34	77
Bank charges/interest	Staff time	217	13	5	-	235	100
<b>sub-total</b>		<b>23,811</b>	<b>1,323</b>	<b>595</b>	<b>-</b>	<b>25,729</b>	<b>27,298</b>
<b>Total resources expended</b>		<b>£ 166,483</b>	<b>£ 9,494</b>	<b>£ 4,267</b>	<b>£ 27,356</b>	<b>£ 207,600</b>	<b>£ 219,908</b>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

<b>6. NET INCOME FOR THE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is after charging:		
Staff costs (see note 6)	158,973	173,249
Depreciation of tangible fixed assets	7,877	7,410
	<u>166,850</u>	<u>180,659</u>

**7. EMPLOYEE INFORMATION**

No remuneration was paid to the trustees in the year, nor were any expenses reimbursed to them. Staff costs were as follows:

<b>7.1 Staff Costs:</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs breakdown by Project Area		
Charitable activities	119,774	103,076
Fundraising and governance	11,843	12,907
Furloughed staff	27,356	57,266
	<u>158,973</u>	<u>173,249</u>
	<b>£ 158,973</b>	<b>£ 173,249</b>

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

<b>2022</b>	<b>2021</b>
<b>No.</b>	<b>No.</b>
7	7

There were no employees in receipt of emoluments greater than £ 60,000.

**7.2 Covid-19 :**

As with the previous year, 2021-22 continued to be affected by the Covid-19 pandemic. We remained open throughout the year, but with reduced staff numbers between April and September.

We continued to work according to government guidance and staff worked both in the centre and at home for part of the year.

We maintained our support service provision by phone consultations and online platforms. We continued to run our print service for the entire year using the 'email and collect' service.

Our Equipment Hire service was reopened for two days a week starting in May 2021, but due to government extension of lockdown, wasn't in use until late July 2021.

As a result, a comparison by project areas with years prior to April 2020 is not appropriate.

During the year we furloughed workers for a total of 2446 hours

This was funded by :

HMRC Job Retention Scheme	£18,912
Top up from B&H SWET funds	£8,444

Total annual hours	9,922
Furloughed hours	2,446
Net annual hours	7,476

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**8. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>			
At 1st April 2021	35,775	304,210	339,985
Additions		1,914	1,914
Disposals	-	-	-
At 31st March 2022	<u>35,775</u>	<u>306,124</u>	<u>341,899</u>
<b>Depreciation</b>			
At 1st April 2021	28,957	290,058	319,015
Charge for the period	1,705	7,877	9,582
At 31st March 2022	<u>30,662</u>	<u>297,935</u>	<u>328,597</u>
<b>Net Book Value :</b>			
At 31st March 2022	<u>£ 5,113</u>	<u>£ 8,189</u>	<u>£ 13,302</u>
At 31st March 2021	<u>£ 6,818</u>	<u>£ 14,152</u>	<u>£ 20,970</u>

**9. STOCKS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stationery, badges, etc.	<u>£ 5,981</u>	<u>£ 5,760</u>

**10. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
VAT debtor	-	5,334
Trade Debtors	4,266	4,879
Other Debtors and Prepayments	4,759	4,372
	<u>£ 9,025</u>	<u>£ 14,585</u>

**11. CREDITORS- AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxes and Social Security	3,066	3,214
Other Creditors and Accruals	2,379	1,475
	<u>£ 5,445</u>	<u>£ 4,689</u>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	13,302	13,302
Current assets	45,451	51,000	1,750	98,201
	<b>£ 45,451</b>	<b>£ 51,000</b>	<b>£ 15,052</b>	<b>£ 111,503</b>

**13. MOVEMENTS IN FUNDS**

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
<b>Restricted funds:-</b>					
Equipment	20,970	1,914	(9,582)		13,302
Provision of Services	-	153,825	(152,075)		1,750
<i>Total Restricted Funds</i>	<u>20,970</u>	<u>155,739</u>	<u>(161,657)</u>		<u>15,052</u>
<b>Unrestricted funds:-</b>					
Designated 'premises fund'	1,000	-	-	-	1,000
Designated 'services continuation'	40,000	-	-	10,000	50,000
General funds	40,764	60,630	(45,943)	(10,000)	45,451
<i>Total Unrestricted Funds</i>	<u>81,764</u>	<u>60,630</u>	<u>(45,943)</u>	<u>-</u>	<u>96,451</u>
<b>TOTAL FUNDS</b>	<b>£ 102,734</b>	<b>£ 216,369</b>	<b>£ (207,600)</b>	<b>-</b>	<b>£ 111,503</b>

**Purposes of Restricted Funds**

*Equipment* : This represents grants received for capital equipment. The balance is reduced as the equipment depreciates.

*Provision of Services* : The fund is for the 'Information service' and 'Special Support services' as explained in the trustees' report.

**Purposes of Designated Funds**

*Services Continuation Fund*: This is explained in the Trustees' Report under Reserves Statement.

**BRIGHTON AND HOVE SOCIAL WELFARE AND EDUCATIONAL TRUST LIMITED**

England & Wales - Charity number 287516

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# Accounts

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**BRIGHTON AND HOVE SOCIAL WELFARE  
AND EDUCATIONAL TRUST LIMITED  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
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FOR THE YEAR ENDED 31ST MARCH 2021**

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**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Name of charity**

Brighton & Hove Social Welfare and Educational Trust Ltd

**Other names by which the charity is known**

Resource Centre

**Registered Charity number** 287516

**Address**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**Website address**

[www.resourcecentre.org.uk](http://www.resourcecentre.org.uk)

**Facebook page**

[www.facebook.com/ResourceCentreBH](http://www.facebook.com/ResourceCentreBH)

**Twitter**

[@ResourceCtrBH](https://twitter.com/ResourceCtrBH)

**Trustees and Directors (Management Committee)**

Awel Harun Abdo	Barry Hughes
Rob Berry	Ann Packham
Muriel Briault	Sohna Sosseh
Christine El Shabba	Jason Williams

The chair of the Management Committee is Rob Berry

**Staff team responsible for day to day management of the charity**

Dani Ahrens	Kate Chapman
Judy Goss	Alan Gray
Kate Page	Rebecca Luton
Mireille Shimoda	

**Registered Company number**

1730256 England and Wales

**Company secretary**

Judy Goss

**Registered office**

Resource Centre, Prior House, 6 Tilbury Place, Brighton BN2 0GY

**VAT registration number**

861 1001 75

**Accountants**

Marks & Co, Chartered Accountants, 100 Church Street, Brighton BN1 1UJ

**Bank**

Lloyds Bank, North Street, Brighton BN1 1PX

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees, who are also the directors of the company, present their report and accounts for the year ended 31st March 2021.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Constitution of the charity**

The charity is registered as Brighton & Hove Social Welfare and Educational Trust Ltd but operates under the name of Resource Centre. It is constituted as a company limited by guarantee and is governed by its Memorandum & Articles of Association. The charitable company was set up on 8th June 1983, although the Resource Centre has been in existence since 1975.

**Governance**

The Resource Centre is accountable to the residents of Brighton & Hove through a Council of users. The Council is a sub-committee of the company and membership is open to any community group which is

- Based in an area of social housing and run by local residents;
- Primarily composed of, and run by, disabled people;
- Primarily composed of, and run by, people from minority ethnic backgrounds.

We have 164 member groups. Our member groups elect a Management Committee at the AGM in October.

The Management Committee is responsible for the general management of the charity and its members are trustees and directors of the charitable company.

The Trustees set the direction and policies of the charity; their role is one of oversight and guidance rather than active involvement in the daily work. Day-to-day management is delegated to the staff group. We have seven members of staff who are organised as a team with no line management. Two staff members are responsible for reporting to the Management Committee.

Prior to election, potential trustees are advised of their duties and responsibilities. Once elected, trustees are given a full induction into our work and their own legal responsibilities. They are given an information pack providing details of the governance and policies of the charity and general trustee guidance. Training in areas such as health & safety or charity law is provided as and when required. As all our trustees are active members of groups that use the Resource Centre regularly, they have a sound underlying understanding of the day to day work of the centre.

**Objects of the charity**

The legal objects are "To promote any charitable purpose for the benefit of the inhabitants of Brighton & Hove and the surrounding area and in particular to relieve poverty and sickness, to preserve and protect public health, to advance public education and to provide facilities in the interests of social welfare for the recreation or other leisure time occupation of the said inhabitants with the object of improving their conditions of life."

We work to achieve these objects by helping to build a stronger community sector. In 2020-21 the centre was used by 208 groups. These groups make a major contribution to the city by providing services and activities which are lacking, participating in consultation structures, and creating a space for communities to come together. This voluntary activity imparts considerable benefits to neighbourhoods and communities of interest and to the city as a whole.

**Public Benefit**

The trustees are mindful of their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. We have referred to this guidance when reviewing our aims and objectives and in planning our future activities. We believe the summary of our activities, outlined below, demonstrates our commitment to creating a public benefit in all our work.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Principal activities**

We provide practical support to community and voluntary organisations and to statutory organisations working in the community. We are open to all such organisations but our emphasis is on support to smaller community groups. We give particular attention to small groups based in communities that face additional barriers to effective organisation: groups based in areas of social housing; black and minority ethnic communities; and the disabled community. We refer to such groups as "Priority Groups" and invite them to become members.

We have a broad range of services designed to support both neighbourhood and city-wide voluntary activity. We provide equipment, information, advice, consultancy, and training in the skills needed to organise effectively. Our role is to support people to carry out work on behalf of their organisations so that they develop greater confidence in their ability to be active in the community and so that skills are spread more widely.

We work with other local service providers from both the voluntary and statutory sectors. We have formed a partnership with Community Works and other specialist infrastructure and community development organisations in the city to deliver services specified in Brighton and Hove City Council's 'Third Sector Investment Programme Prospectus' from April 2020 to March 2023.

**Our services**

***Summary of the main achievements during the year***

**Introduction**

We have faced some major challenges during 2020-21 due to the COVID-19 pandemic. Our major achievement was to survive while also providing vital and highly valued support to groups in the city, and to end the year in a reasonably stable position. That we were able to do so was thanks not only to the hard work of our staff and trustees but also to the flexibility of our regular funders. A very generous grant from the Lottery Coronavirus Fund was crucial in providing financial stability during the year and allowing us to build for a longer-term future.

Clearly this has been an exceptional year in almost every way. Most significantly many local groups have faced massive and unprecedented challenges when supporting their communities. They have had to adapt quickly to new demands and new ways of working.

The Resource Centre in turn faced heavy demand from users, and needed to adapt to dealing with new requests. In particular groups needed :

- a) Advice on how to carry out activities remotely: This ranged from the basic 'how do I get onto Zoom' to the more complicated questions of 'how do I run a successful AGM in the current situation'.
- b) Advice on the changing legal and safety situation: Is it possible to make the common room in our block of flat safe for events? Can our group meet outside?
- c) Help with negotiating with funders and external bodies: What does it mean for our grant if we can't carry out the agreed work? But want to do something else useful instead?
- d) Printed materials: During the year we printed tens of thousands of documents, including leaflets for Covid support groups, community newsletters and recipe books for food banks.

We worked hard to meet these requests and to do so in a context where:

- a) Our building was closed and our equipment hire service and self-help print service were unable to operate. This reduced both the service available to groups and our income.
- b) The loss of income meant we were forced to furlough staff throughout the year, reducing the time available for work.
- c) There was still a heavy demand for printed materials.
- d) We were having to put time into making our workspace safe for staff and adapting to staff working remotely.
- e) We were often unable to meet people face-to-face meaning all support work was remote.
- f) The overall situation changed regularly so some time went into preparing for re-opening that was then snatched away.
- g) Our own medium term financial situation was uncertain, given the closure of the building.

Given all of this we are proud of what we achieved during the year. Inevitably though the work was less planned and structured than normal. We were often firefighting and meeting demands from groups at short notice.

We prioritised doing what was clearly necessary over meeting funding outcomes which had been overtaken by events. At the same time we attempted to keep funders updated as to the work we were doing, and feedback from them indicated they were happy for us to redirect funds to where they were required. We are extremely grateful for their flexibility.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Overview of support to groups**

During this very difficult year we still managed to support 208 different groups on a total of 851 occasions. Around 75% of the groups were from Brighton and Hove as were 92% of uses.

This support breaks down as:

Uses of the print service	590
Artwork and layout support	175
Advice on demand	133
Advice and training (prebooked)	257
Examination of accounts	39

It is worth noting that throughout the year, in addition to these specific services, our front desk was open four days a week to answer telephone and email enquiries. This was a vital contact point for groups, especially in the chaotic days of the first lockdown and meant we were able to support groups to adapt their activities to the new and changing circumstances.

Looking in a bit more detail at the various areas of support:

**Print, artwork and layout support**

A major part of our print service in normal times is DIY: groups come to the centre to print their own material with staff on hand to support as necessary. This gives groups control over the print process, spreads skills and helps keep prices low. It also gives us the opportunity to talk to groups, find out about their work and offer other relevant advice.

Unfortunately, since March 2020 groups have been unable to come inside the Centre for safety reasons. Despite this we knew it was important to continue the print service to enable groups to spread the word about support available, keep their members informed and connected, publicise and organise their activities. This was particularly important for groups with members who would be less likely to be able to access information online, such as those living on low incomes, older people and people with English as a second or additional language.

The service was heavily used throughout the year with 104 different groups producing around 150,000 different documents. As well as newsletters, posters and flyers, we helped groups to produce sewing patterns for scrubs, recipes to go in emergency food bags, thank you gifts for NHS workers, maps for hot meal distribution rounds, food hygiene training materials, information about new social supermarkets, and activity packs for children.

This service is unique and offers much more than access to good quality print. Our flexible extra support means we can help one group to formulate their message, or design a newsletter for another, while for others it's a matter of proofreading and giving design tips. We also produce artwork for member groups who are unable to do this themselves and did this on 175 occasions in this year.

We were particularly proud of the work we did early in the first lockdown to produce urgent information newsletters for 12 different neighbourhoods. This work was carried out in collaboration with the Community Engagement Team of Brighton and Hove City Council and in April 2020 alone we printed over 70,000 newsletters.

With the exception of the collaborative work with the Community Engagement Team of Brighton and Hove City Council, all of our print service work was carried out by staff funded by our Third Sector Commissioning (TSC) funding.

**Advice and training**

A major part of our work is to provide advice, information and training. We specialise in offering these to small grassroots groups and especially those from marginalised communities. We normally deliver this work in two ways

- a) Through our 'advice on demand' service which aims to give short but effective support immediately on a drop-in basis
- b) Through support sessions: more structured and longer pieces of work designed to provide more extensive support

With our building closed none of this could be done face to face. We knew though that there would be significant demand for this support as groups struggle with changing needs of their members.

We therefore moved quickly to provide advice on demand by telephone and email and to carry out sessions remotely. Both aspects of the service were heavily used throughout the year.

The advice on demand service was used by 94 different groups on a total of 134 occasions.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

We also carried out over 250 structured support sessions with 44 different groups. The support offered covered 38 different topics, with the most frequent enquiries concerning fundraising, budgeting, charitable status, reporting to funders, book-keeping, writing a constitution, choosing a legal structure, and bank accounts.

As part of the above we supported 22 groups with fundraising applications, budgeting and book-keeping. The total grant income raised following our support was £120,840.

Our advice and training work is funded by a mix of funding streams: the work is attributed to a funder depending on the nature of the group supported. In this year all our work with tenants' groups was funded by Housing Services and work with childcare settings by Early Years and Childcare.

Some funding from the Chalk Cliff Trust was carried into this year and supported work with groups of disabled people.

A portion of our work with BME groups was funded through a grant from Sussex Community Foundation.

In this year the remainder of our advice work was funded from our TSC grant.

### **Information**

Access to up-to-date information has been particularly important in the last year and, as well as our usual updating, we have prioritised making sure that our website always shows the current regulations and best practice for groups. In total 2,053 individuals in Brighton and Hove viewed the information pages on our website.

Digital and social media communication have been more important than ever in the last year.

By June we produced two information sheets – 'Organising online activities and events' and 'Video and telephone meeting tools' – to help groups effectively use these tools.

We kept our information on funding sources up to date in a rapidly changing situation and added an additional page on specific sources for Covid emergency funding. We continue to adapt and add new information resources as things change.

All of our information work was funded from our TSC funding.

### **Examination of accounts**

Supporting groups with their financial management is an important part of our usual work. We help our priority groups to set up accounts systems, we train treasurers and we provide an independent examination of group accounts. These examinations allow groups to demonstrate to their members and to funders that money has been properly accounted for.

Demand for this service was lower than usual this year, as many groups simply went into hibernation. Nevertheless we carried out 39 examinations.

Funding for this work came from several streams. Examinations for tenant groups were funded by Housing Services, those for childcare settings from the council's Early Years Childcare Service and the remainder from our TSC funding.

### **Support to tenant consultation**

In addition to the above services we also do specific work, funded by Housing Services, to support tenant consultation in the city. The Resource Centre provides secretarial support to the resident meetings that take place in each area prior to the Area Panels.

These are part of the formal consultation structure with the Council and feed into Housing Committee meetings.

The Resource Centre's role is to take minutes, send out papers and notification of the meeting, and support the Resident Chairperson. The aim is to assist residents in putting forward their concerns and issues clearly and effectively.

During the year we supported 22 Resident Only Meetings, one city wide tenant meeting and one meeting of the Sheltered Housing Action Group.

While the priority this year was to support groups in meeting the immediate crisis we were also able to build our services to enable us to meet the future needs of groups. In particular, we overhauled our print service by adding two new printers and a new guillotine. This will enable groups to produce:

- Posters up to A0 size
- Vinyl and roller banners
- Professional-looking flyers, posters and newsletters, with high-quality, edge-to-edge printing

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**  
**Service Development**

In addition, we added several new items to our stock of equipment for hire, bearing in mind that, while the situation with the pandemic remains uncertain, groups are keen to organise events and activities as safely as possible. We have therefore purchased and made available:

- Two new marquees, to make outdoor events easier
- Six card readers, so that groups can take card payments at their events
- A Meeting Owl (combined camera, speaker and microphone), to enable hybrid in-person and online meetings
- A roller banner stand with interchangeable banner facility, and flexible freestanding signs which groups can use to provide safety or other information for visitors at their events

In preparation for reopening our building to public access, we invested in new ventilation fans and air purifiers, and carried out other improvements to the building, with the aim of minimising the risk of infection for both staff and users.

The worker time to plan this work, plus the capital expenditure itself, were both funded from the Lottery Coronavirus Fund.

As well as these major developments we spent some time identifying the likely support needs of groups as things return to normal. Over and above our usual advice work we would like to be able to provide

- Hands-on book-keeping support to get records into good shape after a year in which usual accounting practices have been difficult to maintain
- Bookable computer access (in a private, well ventilated office), so that groups can enter up accounts or do administrative tasks that are more difficult at home, with Covid-safe support from Resource Centre staff on request
- Intensive support with planning safe activities and events
- Support with relaunching groups, including an offer to facilitate hybrid or Zoom meetings

We are currently seeking funding to provide this support.

### **Risk Management**

The trustees have again conducted a review of the main risks which may affect the future of the charity and of the measures in place to mitigate those risks. We have considered

- Management and direction, and potential risks such as lack of forward planning or loss of key staff
- Operational risks such as failure to meet priorities or to provide a good service
- Financial risks such as failure to secure adequate funding
- External risks such as bad publicity or changes in government policy
- Compliance with regulations and company law

With strong policies and experienced staff we are confident we have the ability to deal with risks in each of these areas.

Clearly, the COVID pandemic has presented new challenges and we have had to respond to the ever-changing situation. However our strong management culture has enabled us to respond to the needs of our user groups, adapt our services and put the safety of our staff and users at the centre of everything we do.

During 2020-21 we closed the centre to the public whilst continuing to run most of our services remotely. Our equipment hire service was closed for the entire year and reopened in May 2021. We will continue to review our services and adapt the space in the centre as we begin to re-open to groups.

As with many charities the other major area of concern is the financial one.

The Covid 19 crisis has had a significant effect on our finances as our service income has been reduced.

We will continue to try and raise additional funds by making use of the Coronavirus Job Retention Scheme to contribute to the cost of staff salaries that are unfunded by grant income and seek to raise funds from trusts to pay for the aspects of our work which are currently unfunded and to further upgrade our equipment. We will produce quarterly forecasts to ensure we have a clear picture of our financial situation and keep a close eye on expenditure.

We are confident that we can continue to provide a well-run, cost effective service that is valuable to hundreds of groups in the city. We have strong support from local councillors and the City Council support we have received for more than 30 years has just been renewed for a further 3 years. Nevertheless, we face the challenge of rebuilding our equipment services following a year of disruption.

We will obviously continue to be prudent in our management of funds, and to keep a close eye on the Centre's finances.

With strong financial management and good local support we are as confident as we can be of mitigating financial risks.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Financial activities**

The Statement of Financial Activities shows net income of £56,632.  
Our reserves stand at £102,734 of which £20,970 are restricted funds.

We received funding of :

- £89,853 from Brighton & Hove City Council Communities, Equality & Third Sector Team through the Prospectus for Third Sector Infrastructure Support. This supports the information, equipment and print service which is open to all community groups.
- £36,347 from Brighton and Hove City Council Housing Services to complement the Council's own work to develop Council residents' associations. We support these associations by means of our information and Special Support services and by servicing joint meetings of residents.
- £7,500 from Early Years and Childcare to provide specialist support to community based groups providing childcare.
- £5,000 from Sussex Community Foundation's Sussex Crisis Fund to help us to continue to run services for groups whilst we were being severely impacted at the beginning of the COVID pandemic.
- £58,405 from The National Lotteries Community Fund for Coronavirus emergency funding.
- £7,500 in COVID-19 Business support Grants.
- £44,259 from the HMRC Coronavirus Job Retention Scheme.

We also received donations of £4,306.

Charges for our services provided the charity with an income of £23,049. Our policy on charging is to set prices which local groups can afford and which, at the same time, cover service costs, replacement of equipment and some staff costs. We offer a 10% discount to our member-groups to ensure that they can afford to use our equipment. This year we gave a total of £475 in discounts, which directly supported the work of small, volunteer run member groups. We do not charge groups for use of the Information and Special Support services.

We generated £321 in interest from our bank and building society accounts.

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Reserves statement**

We hold funds of £81,764.

There are no restricted funds and the majority of our reserves are designated for specific purposes as set out below:

- We have an agreed a policy of holding a designated reserve to the value of one month's regular revenue expenditure. Based on our total forecast expenditure for the year we have put aside reserves of £17,334 for this purpose.
- We have a designated fund of £1,000 for essential repairs of premises over and above regular maintenance costs.
- We have a Service Continuation Fund of £40,000. This will enable us to continue the Resource Centre whilst we are seeking funding for the areas of our work that are not currently fully funded.

We have free reserves of £23,430.

The trustees do not consider it necessary to establish a Redundancy Reserve, as the cost of any redundancy would be met from funds held in the bank, and the sale of equipment and stock.

The details of movements in fixed assets are set out in the notes to the accounts.

**Method of appointment or election of trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Responsibilities of the Management Committee**

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Council should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council have at all times complied with duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Approval**

This report was approved by the Board on 3/11/21 and signed on its behalf.

**Signed on behalf of the Board**

**J Goss  
Secretary**



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
FOR THE YEAR ENDED 31ST MARCH 2021**

I report on the accounts of the charitable company for the year ended 31st March 2021, which are set out on pages 10 to 18.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**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 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 consideration of any unusual items or disclosures in the accounts, and the seeking of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

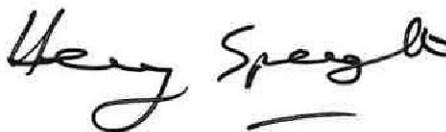
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records; comply with accounting requirements of S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of principal: Mr H Speight FCCA  
Name of firm: Marks & Co  
Chartered Accountants  
100 Church Street  
Brighton  
BN1 1UJ



Date: 9/12/2021

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	Restricted £	Unrestricted £	2021 Total £	2020 Total £
<b>INCOME AND ENDOWMENTS FROM</b>					
<i>Donations and legacies:</i>					
Donations and Gifts	2		4,306	4,306	2,442
<i>Investment income:</i>					
Bank interest	4		321	321	753
<i>Income from charitable activities</i>					
Grants and contracts	3	197,105	51,759	248,864	147,690
Income from provision of services	3		23,049	23,049	46,560
<b>TOTAL INCOME AND ENDOWMENTS</b>		197,105	79,435	276,540	197,445
<b>EXPENDITURE</b>					
Expenditure on Raising funds			10,144	10,144	9,613
Expenditure on Charitable activities		182,968	26,796	209,764	203,898
<b>TOTAL EXPENDITURE</b>		182,968	36,940	219,908	213,511
<b>NET INCOME/(EXPENDITURE)</b>		£ 14,137	£ 42,495	£ 56,632	£ (16,066)
Net Income/(Expenditure)		14,137	42,495	56,632	(16,066)
<b>Net movement in funds for the period</b>		14,137	42,495	56,632	(16,066)
<b>Reconciliation of funds</b>					
Brought forward		6,833	39,269	46,102	62,168
Carried forward	11/12	£ 20,970	£ 81,764	£ 102,734	£ 46,102

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

All income and expenditure derives from continuing activities.

The notes on pages 12 to 18 form part of these accounts

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		20,970		833
<b>CURRENT ASSETS</b>					
Stocks	9	5,760		4,493	
Debtors	10	14,585		4,618	
Cash at Bank and in Hand		66,108		41,663	
		<u>86,453</u>		<u>50,774</u>	
<b>CREDITORS- amounts falling due within one year</b>	11	(4,689)		(5,505)	
<b>NET CURRENT ASSETS</b>			<u>81,764</u>		<u>45,269</u>
<b>NET ASSETS</b>		£	<u>102,734</u>	£	<u>46,102</u>
<b>UNRESTRICTED FUNDS</b>					
Designated Funds		41,000		11,000	
General Funds		<u>40,764</u>		<u>28,269</u>	
			81,764		39,269
<b>RESTRICTED FUNDS</b>			<u>20,970</u>		<u>6,833</u>
<b>TOTAL FUNDS</b>	12/13	£	<u>102,734</u>	£	<u>46,102</u>

The directors and trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved by the Board on 3/11/21 and signed on its behalf.

.....Trustee  
M Briault

.....Trustee  
R Berry

The notes on pages 12 to 18 form part of these accounts

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation**

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

Brighton & Hove Social Welfare and Educational Trust Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

**1.5 Expenditure**

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold Property : 20% p.a. on straight line basis  
Equipment : 33.3% p.a. on straight line basis

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank or Building Society.

**1.8 Debtors**

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

**1.9 Cash at Bank and in hand**

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

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

<b>2. DONATIONS AND GIFTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	4,306	2,442
	<u>£ 4,306</u>	<u>£ 2,442</u>

<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Grants and contracts</b>		
<b>(a) Revenue grants for provision of services</b>		
Brighton and Hove City Council Grant	89,853	89,853
Brighton and Hove Housing Services	36,347	36,348
Early Years and Childcare	7,500	7,500
East Brighton Trust	-	3,000
Sussex Community Foundation	5,000	5,000
BHCC Business Support Grant	7,500	-
HMRC Job Retention Scheme Grant	44,259	-
The National Lottery Communities Fund Revenue	29,150	-
The National Lottery Communities Fund Capital	29,255	-
Chalk Cliff Trust	-	5,000
Other grants - capital	-	989
	<u>£ 248,864</u>	<u>£ 147,690</u>

Grants received relating to capital expenditure are credited to restricted funds, against which the depreciation of the relevant proportion of the related tangible fixed assets is debited.

The work funded by these grants and contracts is described in the annual report.

<b>Activities in furtherance of the Charity's objects</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>(b) Income from provision of services</b>		
Equipment services	20,760	42,998
Special Support service	2,289	3,562
	<u>£ 23,049</u>	<u>£ 46,560</u>

<b>4. INVESTMENT INCOME</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest income	321	753
	<u>£ 321</u>	<u>£ 753</u>
	<u>£ 276,540</u>	<u>£ 197,445</u>

BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD  
 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

5. TOTAL EXPENDITURE

	Basis of allocation	Equipment services	Fundraising	Governance	Furloughed Staff	Total 2021	Total 2020
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff costs	Staff time	103,076	8,905	4,002	57,266	173,249	165,141
Service provision direct costs	Actual	11,476	-	-	-	11,476	22,814
Member's discount	Actual	475	-	-	-	475	972
Depreciation - equipment	Actual	7,410	-	-	-	7,410	2,690
<b>sub-total</b>		<u>122,437</u>	<u>8,905</u>	<u>4,002</u>	<u>57,266</u>	<u>192,610</u>	<u>191,617</u>
<b>Support costs allocated to activities</b>							
Insurances	Staff time	3,169	176	79	-	3,424	3,596
Premises	Staff time	11,223	623	280	-	12,126	8,134
Printing, stationery & postage	Staff time	2,847	158	71	-	3,076	54
Refreshments at Support sessions & meetings	Staff Time	308	17	8	-	333	555
Telephone & Broadband	Staff time	2,274	126	57	-	2,457	1,500
Website, computer network and database	Staff time	1,298	72	32	-	1,402	4,531
Subscriptions	Staff time	112	6	3	-	121	162
Staff travel and meal allowances	Staff time	1,333	74	33	-	1,440	531
AGM and Management Committee	Staff time	-	-	-	-	-	727
Professional fees and subs	Staff time	942	52	24	-	1,018	967
Non-business VAT	Actual	1,595	89	40	-	1,724	931
Miscellaneous	Staff time	71	4	2	-	77	(69.00)
Bank charges/interest	Staff time	93	5	2	-	100	275
<b>sub-total</b>		<u>25,265</u>	<u>1,402</u>	<u>631</u>	<u>-</u>	<u>27,298</u>	<u>21,894</u>
<b>Total resources expended</b>		<u>£ 147,702</u>	<u>£ 10,307</u>	<u>£ 4,633</u>	<u>£ 57,266</u>	<u>£ 219,908</u>	<u>£ 213,511</u>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

<b>6. NET INCOME FOR THE YEAR</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is after charging:		
Staff costs (see note 6)	173,249	165,141
Depreciation of tangible fixed assets	7,410	2,690
	<u>180,659</u>	<u>167,831</u>

**7. EMPLOYEE INFORMATION**

No remuneration was paid to the trustees in the year, nor were any expenses reimbursed to them. Staff costs were as follows:

<b>7.1 Staff Costs:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs breakdown by Project Area		
Charitable activities	103,076	152,838
Fundraising and governance	12,907	12,303
Furloughed staff	57,266	0
	<u>£ 173,249</u>	<u>£ 165,141</u>

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

<b>2021</b>	<b>2020</b>
<b>No.</b>	<b>No.</b>
7	7

There were no employees in receipt of emoluments greater than £ 60,000.

**7.2 Covid-19 :**

2020-21 was an exceptional year. We remained open throughout the year, but with reduced staff numbers and shorter hours.

We adapted our working practices to follow government guidance and staff worked both in the centre and at home. We made a small 'working from home' payment to staff to cover their costs.

We continued to provide all our support services by switching to phone consultations and online platforms. We also ran our print service for the entire year using an 'email and collect' service.

Our Equipment Hire service was closed for the entire year.

As a result a comparison by project areas with previous year is not appropriate.

During the year we furloughed workers for a total of 4011 hours

This was funded by :

HMRC Job Retention Scheme	£44,259
Top up from B&H SWET funds	£13,007

Total annual hours	10,417
Furloughed hours	4,011
Net annual hours	6,406

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

**8. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost:</b>			
At 1st April 2020	27,249	283,481	310,730
Additions	8,526	20,729	29,255
Disposals	-	-	-
At 31st March 2021	<u>35,775</u>	<u>304,210</u>	<u>339,985</u>
<b>Depreciation</b>			
At 1st April 2020	27,249	282,648	309,897
Charge for the period	1,708	7,410	9,118
At 31st March 2021	<u>28,957</u>	<u>290,058</u>	<u>319,015</u>
<b>Net Book Value :</b>			
At 31st March 2021	<u>£ 6,818</u>	<u>£ 14,152</u>	<u>£ 20,970</u>
At 31st March 2020	<u>£ -</u>	<u>£ 833</u>	<u>£ 833</u>

**9. STOCKS**

	<b>2021</b>	<b>2020</b>
	£	£
Stationery, badges, etc.	<u>£ 5,760</u>	<u>£ 4,493</u>

**10. DEBTORS**

	<b>2021</b>	<b>2020</b>
	£	£
VAT debtor	5,334	-
Trade Debtors	4,879	1,350
Other Debtors and Prepayments	4,372	3,268
	<u>£ 14,585</u>	<u>£ 4,618</u>

**11. CREDITORS- AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Taxes and Social Security	3,214	3,160
Other Creditors and Accruals	1,475	2,345
	<u>£ 4,689</u>	<u>£ 5,505</u>

**BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	20,970	20,970
Current assets	40,764	41,000	-	81,764
	<b>£ 40,764</b>	<b>£ 41,000</b>	<b>£ 20,970</b>	<b>£ 102,734</b>

**13. MOVEMENTS IN FUNDS**

	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2021 £
<b>Restricted funds:-</b>					
Equipment	833	29,255	(9,118)		20,970
Provision of Services	6,000	167,850	(173,850)		-
<i>Total Restricted Funds</i>	<u>6,833</u>	<u>197,105</u>	<u>(182,968)</u>		<u>20,970</u>
<b>Unrestricted funds:-</b>					
Designated 'premises fund'	1,000	-	-	-	1,000
Designated 'services continuation'	10,000	-	-	30,000	40,000
Designated 'Computer network'	-	-	-	-	-
General funds	28,269	79,435	(36,940)	(30,000)	40,764
<i>Total Unrestricted Funds</i>	<u>39,269</u>	<u>79,435</u>	<u>(36,940)</u>	-	<u>81,764</u>
<b>TOTAL FUNDS</b>	<b>£ 46,102</b>	<b>£ 276,540</b>	<b>£ (219,908)</b>	-	<b>£ 102,734</b>

**Purposes of Restricted Funds**

*Equipment* : This represents grants received for capital equipment. The balance is reduced as the equipment depreciates.

*Provision of Services* : The fund is for the 'Information service' and 'Special Support services' as explained in the trustees' report.

**Purposes of Designated Funds**

*Services Continuation Fund*: This is explained in the Trustees' Report under Reserves Statement.