

**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

Facebook page

www.facebook.com/ResourceCentreBH

Twitter

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

Trustees and Directors (Management Committee)

Awel Harun Abdo

Rob Berry

Muriel Briault

Christine El Shabba

Jason Williams

Aisha El-Turki

Ahmad Yabroudi

Jonathan White

Barry Hughes (deceased, July 2022)

Ann Packham (resigned 03/11/2022)

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

The chair of the Management Committee is Rob Berry

Staff team responsible for day to day management of the charity

Dani Ahrens

Megan Archer (appointed 14/06/2023)

Kate Chapman

Judy Goss

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 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.

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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.

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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

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- 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.

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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
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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 £
INCOME AND ENDOWMENTS FROM					
<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
TOTAL INCOME AND ENDOWMENTS		155,700	50,482	206,182	216,369
EXPENDITURE					
Expenditure on Raising funds			9,016	9,016	9,494
Expenditure on Charitable activities		156,244	42,349	198,593	198,106
TOTAL EXPENDITURE	5	156,244	51,365	207,609	207,600
NET INCOME/(EXPENDITURE)	6/7	£ (544)	£ (883)	£ (1,427)	£ 8,769
Net Income/(Expenditure)		(544)	(883)	(1,427)	8,769
Net movement in funds for the period		(544)	(883)	(1,427)	8,769
Reconciliation of funds					
Brought forward		15,052	96,451	111,503	102,734
Carried forward	11/12	£ 14,508	£ 95,568	£ 110,076	£ 111,503

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

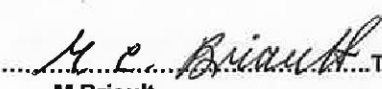
BRIGHTON & HOVE SOCIAL WELFARE & EDUCATIONAL TRUST LTD
BALANCE SHEET
AS AT 31ST MARCH 2023

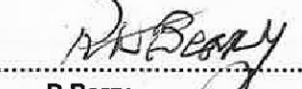
	Notes	2023	2022
		£	£
FIXED ASSETS			
Tangible Fixed Assets	8	5,138	13,302
CURRENT ASSETS			
Stocks	9	8,188	5,981
Debtors	10	7,871	9,025
Cash at Bank and in Hand		95,256	88,640
		<u>111,315</u>	<u>103,646</u>
CREDITORS- amounts falling due within one year	11	(6,377)	(5,445)
NET CURRENT ASSETS		<u>104,938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

2. DONATIONS AND GIFTS	2023	2022
	£	£
Donations	3,519	1,332
	<u>£ 3,519</u>	<u>£ 1,332</u>
3. INCOME FROM CHARITABLE ACTIVITIES	2023	2022
	£	£
Grants and contracts		
(a) Revenue grants for provision of services		
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	-	1,914
	<u>£ 155,700</u>	<u>£ 176,001</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.		
Activities in furtherance of the Charity's objects	2023	2022
	£	£
(b) Income from provision of services		
Equipment services	44,310	38,196
Special Support service	1,512	375
	<u>£ 45,822</u>	<u>£ 38,571</u>
4. INVESTMENT INCOME	2023	2022
	£	£
Interest income	1,141	465
	<u>£ 1,141</u>	<u>£ 465</u>
	<u>£ 206,182</u>	<u>£ 216,369</u>

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
		£	£	£	£	£	£
Costs directly allocated to activities							
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
sub-total		172,350	7,783	3,498	-	183,631	181,871
Support costs allocated to activities							
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
sub-total		22,191	1,232	555	-	23,978	25,729
Total resources expended		£ 194,541	£ 9,015	£ 4,053	£ -	£ 207,609	£ 207,600

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

6. NET INCOME FOR THE YEAR

	2023	2022
	£	£
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:

7.1 Staff Costs:

	2023	2022
	£	£
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:

2023	2022
No.	No.
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
	£	£	£
Cost:			
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>
Depreciation			
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>
Net Book Value :			
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	<u>4,458</u>	<u>4,759</u>
	<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	<u>1,712</u>	<u>-</u>
	<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
	£ 23,568	£ 72,000	£ 14,508	£ 110,076

13. MOVEMENTS IN FUNDS

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2023 £
Restricted funds:-					
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>
Unrestricted funds:-					
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>-</u>	<u>95,568</u>
TOTAL FUNDS	£ 111,503	£ 206,182	£ (207,609)	-	£ 110,076

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.