

**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
INDEX TO THE ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

Page No.

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

**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

Facebook page

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 Alsafie (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)
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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

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

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

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible Fixed Assets	8	2,674	5,138
CURRENT ASSETS			
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>
CREDITORS- amounts falling due within one year	11	(4,861)	(6,377)
NET CURRENT ASSETS		<u>88,563</u>	<u>104,938</u>
NET ASSETS		<u>£ 91,237</u>	<u>£ 110,076</u>
UNRESTRICTED FUNDS			
Designated Funds		46,000	72,000
General Funds		<u>34,646</u>	<u>23,568</u>
		80,646	95,568
RESTRICTED FUNDS		<u>10,591</u>	<u>14,508</u>
TOTAL FUNDS	12/13	<u>£ 91,237</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

2. DONATIONS AND GIFTS

	2024 £	2023 £
Donations	1,605	3,519
	<u>£ 1,605</u>	<u>£ 3,519</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
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Grants and contracts

(a) Revenue grants for provision of services

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	5,000	5,000
	<u>£ 145,700</u>	<u>£ 155,700</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.

Activities in furtherance of the Charity's objects

	2024 £	2023 £
(b) Income from provision of services		
Equipment services	47,933	44,310
Special Support service	189	1,512
	<u>£ 48,122</u>	<u>£ 45,822</u>

4. INVESTMENT INCOME

	2024 £	2023 £
Interest income	3,170	1,141
	<u>£ 3,170</u>	<u>£ 1,141</u>
	<u>£ 198,597</u>	<u>£ 206,182</u>

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 £
		£	£	£	£		
Costs directly allocated to activities							
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
sub-total		115,586	33,521	28,177	8,421	185,705	183,631
Support costs allocated to activities							
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
sub-total		18,416	6,337	5,327	1,651	31,731	23,978
Total resources expended		£ 134,002	39,858	33,504	10,072	£ 217,436	£ 207,609

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

6. NET INCOME FOR THE YEAR	2024	2023
	£	£
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:

7.1 Staff Costs:	2024	2023
	£	£
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>
	£ 161,935	£ 151,427

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

2024	2023
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 2024

8. TANGIBLE FIXED ASSETS

	Land & Buildings	Equipment	Total
	£	£	£
Cost:			
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>
Depreciation			
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>
Net Book Value :			
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

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

10. DEBTORS

	2024	2023
	£	£
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**

	2024	2023
	£	£
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
	£ 34,646	£ 46,000	£ 10,591	£ 91,237

13. MOVEMENTS IN FUNDS

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
Restricted funds:-					
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>
Unrestricted funds:-					
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>
TOTAL FUNDS	£ 110,076	£ 198,597	£ (217,436)	-	£ 91,237

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.