

**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  
INDEX TO THE ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Page No.**

<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 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

- Through our 'advice on demand' service which aims to give short but effective support immediately on a drop-in basis
- 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 \_\_\_\_\_ 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:

**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>					
<b><i>Donations and legacies:</i></b>					
Donations and Gifts	2		4,306	4,306	2,442
<b><i>Investment income:</i></b>					
Bank interest	4		321	321	753
<b><i>Income from charitable activities</i></b>					
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>		<b>197,105</b>	<b>79,435</b>	<b>276,540</b>	<b>197,445</b>
<b>EXPENDITURE</b>					
<b>Expenditure on Raising funds</b>					
			10,144	10,144	9,613
<b>Expenditure on Charitable activities</b>					
		182,968	26,796	209,764	203,898
<b>TOTAL EXPENDITURE</b>		<b>182,968</b>	<b>36,940</b>	<b>219,908</b>	<b>213,511</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>£ 14,137</b>	<b>£ 42,495</b>	<b>£ 56,632</b>	<b>£ (16,066)</b>
Net Income/(Expenditure)		14,137	42,495	56,632	(16,066)
<b>Net movement in funds for the period</b>		<b>14,137</b>	<b>42,495</b>	<b>56,632</b>	<b>(16,066)</b>
<b>Reconciliation of funds</b>					
<b>Brought forward</b>		<b>6,833</b>	<b>39,269</b>	<b>46,102</b>	<b>62,168</b>
<b>Carried forward</b>		<b>11/12 £ 20,970</b>	<b>£ 81,764</b>	<b>£ 102,734</b>	<b>£ 46,102</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 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 \_\_\_\_\_ 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>173,249</u>	<u>165,141</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>-</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.