

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

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

**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>

---

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

**Name of charity**

Brighton & Hove Social Welfare and Educational Trust Ltd

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

Resource Centre

**Registered Charity number** 287516

**Address**

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

**Website address**

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

**Facebook page**

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

**Twitter**

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

**Trustees and Directors (Management Committee)**

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

The chair of the Management Committee is Rob Berry

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

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

**Registered Company number**

1730256 England and Wales

**Company secretary**

Judy Goss

**Registered office**

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

**VAT registration number**

861 1001 75

**Accountants**

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

**Bank**

Lloyds Bank, North Street, Brighton BN1 1PX

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

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

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

**Constitution of the charity**

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

**Governance**

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

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

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

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

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

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

**Objects of the charity**

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

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

**Public Benefit**

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

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

**Principal activities**

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

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

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

**Our services**

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

**Introduction**

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

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

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

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

**Overview of support to groups**

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

This support breaks down as:

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

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

**Print, artwork and layout support**

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

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

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

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

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

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

### **Equipment hire service**

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

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

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

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

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

This year there were 682 equipment hire uses:

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

### **Advice and training**

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

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

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

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

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

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

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

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

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

**Information**

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

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

**Examination of accounts**

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

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

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

**Support to tenant consultation**

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

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

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

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

**Service Development**

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

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

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

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

**Risk Management**

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

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

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

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

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

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

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

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

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

**Financial activities**

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

We received funding of :

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

We also received donations of £1,332.



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

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

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

**Going Concern**

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

**Reserves statement**

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

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

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

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

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

We have free reserves of £29,332.

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

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

**Method of appointment or election of trustees**

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

**Responsibilities of the Management Committee**

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

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

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

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

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

**Members of the Management Committee**

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

**Approval**

This report was approved by the Board on \_\_\_\_\_ 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 2022**

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

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

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

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

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

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

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

Name of principal: Mr H Speight FCCA

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

Date:

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

	Notes	Restricted £	Unrestricted £	2022 Total £	2021 Total £	
<b>INCOME AND ENDOWMENTS FROM</b>						
<b><i>Donations and legacies:</i></b>						
Donations and Gifts	2		1,332	1,332	4,306	
<b><i>Investment income:</i></b>						
Bank interest	4		465	465	321	
<b><i>Income from charitable activities</i></b>						
Grants and contracts	3	155,739	20,262	176,001	248,864	
Income from provision of services	3		38,571	38,571	23,049	
<b>TOTAL INCOME AND ENDOWMENTS</b>		155,739	60,630	216,369	276,540	
<b>EXPENDITURE</b>						
<b>Expenditure on Raising funds</b>						
			9,494	9,494	10,144	
<b>Expenditure on Charitable activities</b>						
		161,657	36,449	198,106	209,764	
<b>TOTAL EXPENDITURE</b>		161,657	45,943	207,600	219,908	
<b>NET INCOME/(EXPENDITURE)</b>		6/7	£ (5,918)	£ 14,687	£ 8,769	£ 56,632
Net Income/(Expenditure)			(5,918)	14,687	8,769	56,632
<b>Net movement in funds for the period</b>			(5,918)	14,687	8,769	56,632
<b>Reconciliation of funds</b>						
<b>Brought forward</b>			20,970	81,764	102,734	46,102
<b>Carried forward</b>		11/12	£ 15,052	£ 96,451	£ 111,503	£ 102,734

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

All income and expenditure derives from continuing activities.

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

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

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

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

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

The financial statements were approved by the Board on \_\_\_\_\_ and signed on \_\_\_\_\_  
its behalf.

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

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

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

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

**1. ACCOUNTING POLICIES**

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

**1.1 Basis of preparation**

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

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

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

**1.2 Company status**

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

**1.3 Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Income**

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

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

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

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

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

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

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

**1.5 Expenditure**

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

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

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

**1.6 Tangible fixed assets and depreciation**

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

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

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

**1.7 Interest receivable**

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

**1.8 Debtors**

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

**1.9 Cash at Bank and in hand**

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

**1.10 Liabilities and provisions**

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

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

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

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

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

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

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

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



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

5. TOTAL EXPENDITURE

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

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

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

**7. EMPLOYEE INFORMATION**

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

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

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

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

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

**7.2 Covid-19 :**

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

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

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

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

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

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

This was funded by :

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

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

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

**8. TANGIBLE FIXED ASSETS**

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

**9. STOCKS**

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

**10. DEBTORS**

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

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

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

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

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

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

**13. MOVEMENTS IN FUNDS**

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

**Purposes of Restricted Funds**

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

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

**Purposes of Designated Funds**

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