

REGISTERED COMPANY NUMBER: 03895635 (England and Wales)
REGISTERED CHARITY NUMBER: 1087481

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOR

BRIGHTON & HOVE COMMUNITY WORKS
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE COMMUNITY WORKS

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FOR THE YEAR ENDED 31ST MARCH 2023

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BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees of the charity, who are also directors of the company limited by guarantee for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 2019).

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

OBJECTIVES AND ACTIVITIES

Strategic Objectives and aims

KEY ACHIEVEMENTS

In 2022-2023 we continued to work towards our strategic objectives and aims. We stayed focused on our vision, mission and values during a very challenging time for many organisations.

We are proud of what we achieved this year supporting people and organisations in Adur, Worthing, Brighton & Hove and West Sussex, including:

- Total membership of 587 organisations
- We helped VCSE consortia and partnerships secure funding of over £4.4 million an increase of £0.8 million in the year 22/23
- Our volunteers gave 5603 hours to support our volunteer centre.
- 398 volunteering opportunities brokered
- 247 organisations and groups were supported with trustee recruitment and matching and guidance support
- 2,285 people registered their interest to become volunteers
- 37 elected community representatives who represent the sector's interests, share knowledge and expertise to help influence strategy, policy and decision making.
- Operated sector networks such as West Sussex VCS Infrastructure Alliance, Community Food Network, CEO Groups, Health and Social Care Network, Volunteer Coordinator Forum and the Sussex VCSE Leaders Alliance
- 136,879 web visits and 15,666 newsletters and updates were sent to member organisations - a huge increase from previous years.
- 603 support and information interactions sessions.
- 1336 people from 825 organisations accessed training, events, and networks.
- Contributed to 92 areas of strategic and operational planning at local, regional, and national level.
- 94% individuals accessing online information and face-to-face support reported improvement in their knowledge on leadership, governance and fundraising.

Our commitment to being a more equitable organisation

Over the past year we have been looking at the ways we operate and addressing the barriers that make our services less equitable. We are striving to ensure Community Works is a welcoming organisation, that feels open, fair and safer for all; where people feel that they belong and are not just seen but also heard and listened to. To make sure it is, we are fostering a culture of learning and self-reflection. This includes making space to explore, try new things and make mistakes.

We know that some barriers are invisible to those who don't experience them. In the past, that meant we didn't know such barriers existed, or didn't understand their impact. We are working as a team and with our members to remove the barriers that communities might face in working alongside us.

We want to approach our communities with respect and support only where it adds value. We recognise there is some way to go, but we have a better understanding of why and how to remove these barriers within our own organisation. As a learning organisation, we want to get it right so we welcome all feedback and ideas. And when we get it wrong, we welcome all feedback and challenges.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

Strategic Objectives and aims

The charitable objects for which Community Works was established are set out in its Memorandum and Articles of Association.

They are:

- To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Brighton and Hove and its environs (hereinafter called the "area of benefit") and, in particular to build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.
- To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The objects enable the charity to offer and develop a broad range of support services to the community and voluntary sector.

Ensuring the charity delivers on its objects

Community Works reviews its aims, objectives and activities each year. This review looks at activities delivered, the outcomes of this and the impact on the groups of people Community Works is set up to work with.

Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Community Works' aims and objectives and in planning future activities. In particular, Trustees have considered how planned activities will contribute to the aims and objectives which have been set.

The Mission, Vision, Values and who we are here for are featured below:

Our Vision

Resilient and happy communities created when people, community organisations, businesses and the public sector work together, solving problems and creating social good.

Our Mission

CONNECTING

We connect people and organisations and create productive collaborations capable of delivering change

SUPPORTING

We provide leadership and learning opportunities so people can make a positive difference in their communities

CHALLENGING

We look to challenge, seek opportunities and find innovative ways to create meaningful change

Our Values

We strive to be: Bold, Connected, Knowledgeable, Inclusive

We strive to act with: Integrity, Compassion, Focus

Who we are here for

People who want to engage in their local community

Charities and community organisations that want to have an even greater impact

Public bodies and public servants who want to work in wider collaboration

Businesses that want to contribute to the community

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

Services and activities

Community Works' current strategic objectives (due for review and update in 2023/24) are:

1: Strong voluntary and community organisations for now and for the future

- Increase the number of voluntary and community organisations which are more effective as a result of support
- Increase the number of voluntary and community sector (VCS) leaders who possess knowledge needed to run more effective organisations leading in their field
- Increase the number of voluntary and community organisations accessing expertise and skills held in the sector and externally
- Increase the ability of the VCS to respond to the changing internal and external context
- Increase the number of VCS organisations which are more effective as a result of improved digital effectiveness

2: Strong and more diverse base for volunteering and voluntary activity

- Increase access to volunteering opportunities locally by embedding volunteering support in the community
- Increase the number of organisations providing quality best practice volunteering programmes
- Increase commissioners' and decision-makers' understanding of the triple impact of volunteering
- Increase the appreciation, understanding, value and impact of volunteering especially in underrepresented communities

3: Collaborations which improve opportunities for local people

- Increase the number of collaborations resulting in services which better meet communities' needs
- Improve the effectiveness of voluntary organisations working in a collaborative way to bid for and deliver public services
- Increase the development of solutions meeting local need led by the VCS
- Increase the use of expertise held within the VCS on forming and sustaining collaboration & partnerships
- Increase VCS, business and public sector collaborations by aligning strategic priorities

4 Cross Cutting Enabler: Community Works as a stronger and more resilient organisation

- Diversify and increase income and fundraising from different sources and invest in key services
- Increase the number of volunteers and consultants in our workforce and the capacity to support them
- Increase awareness of our services and the impact of our work
- Develop and make best use of expertise from within our team and improve leadership amongst the team
- Increase the infrastructure and internal capacity around effective use of digital tools to enhance delivery
- Increase the diversity and sharing of knowledge, skills and resources across the organisation
- Building a strong evidence base and resource about the local VCS

Ensuring the Charity delivers on Public Benefit

All Community Works' charitable activities focus on informing and engaging with our stakeholders, representing voluntary and community organisations, building partnerships which will improve people's lives and services, building the capacity of local voluntary and community organisations, and ensuring that volunteering is promoted and supported. These activities are undertaken to further Community Works' charitable purpose for the public benefit. Opportunity to benefit is not restricted, as Community Works proactively includes all individuals in its activities (staff, volunteers and services users from voluntary and community organisations), and particularly those from under-represented groups.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Objectives and activities, achievement and performance 2022/23 (in line with our mission)

The sample of outputs achieved below are indicative of the work we have undertaken during the year (activity exceeds what is represented below). We ended the year with a total membership of 587 organisations across Adur and Worthing, Brighton and Hove and West Sussex, a slight decrease from 593 in the previous year.

CONNECTING

Community Works provided support for groups to come together, responding to identified gaps in provision and to secure funding. We provided guidance on best practice in designing partnerships and supported organisations to secure funding. This work helped VCSE consortia and partnerships across Brighton & Hove (B&H), Adur & Worthing (A&W) and West Sussex to secure £ 4.4 million during the year.

We secured funding to support the growth of the Sussex VCSE leaders alliance to bring VCSE organisations across Sussex together as leaders in the evolving Sussex health structure as well as ensuring VCSE knowledge and expertise in West Sussex and Brighton & Hove informed key developments in policy and delivery. We started to secure places for VCSE Reps to work as part of the Integrated Care System as partners.

Cost of Living

Throughout 2022/23 we worked across both A&W and B&H to support organisations to understand and respond to the Cost of Living Crisis. In A&W we worked with the Council and contributed to the Cost of Living Action Plan and delivered 2 networks focussing on the cost of living crisis. These included a Health and Wellbeing Network and a Children and Young People Network bringing together over 75 organisations.

We were active members in the Cost of Living Action Group in order to work with other organisations to establish resilient communities, including better access to food and workspaces. Specifically, we reacted to the increasing food demand and worked in partnership with AWC to deliver a crowdfunding campaign on behalf of the Food Network.

'Fund our Food Banks - Adur & Worthing' was an Adur & Worthing Councils and Community Works partnership campaign on behalf of the Food Network. Funded by the generosity of the public, local businesses, a local charity, and people who fundraised for the campaign. The campaign also benefited from double and then triple funding from Aviva and the Co-op. Donations ranged from £1 to £500 and have come from a broad range of donors in our community. The campaign was personally shared by the CEO of crowdfunder.co.uk, made the local press, and was shared many times on Facebook. **A total of £22,668 was raised from 191 backers.**

In Brighton & Hove we worked with the council and other VCSE organisations in a collaborative network to coordinate response and ensure community need was at the heart of decisions. We contributed to a citywide Cost of Living Summit and secured £5k of external funding to pass to key frontline delivery organisations supporting a food network and providing financial advice in communities.

We connected people within local communities wanting to volunteer their time to support others with organisations looking for volunteers.

- Our volunteers volunteered over 5,603 hours of their time in supporting our volunteer centre
- 2,285 people registered their interest in becoming volunteers on our volunteer platform
- 143 organisations registered with 398 volunteering opportunities brokered

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

SUPPORTING

Members have found "input from Community Works to be of great value...helping us structure our charity correctly and advising us on which route to take". As a result, grass roots organisations have grown into fully formed charities: "building further community relationships and proved to be a source of funding (opportunities)"

Providing support to the VCSE is a key aspect of our mission and that support is delivered via different mechanisms. We connected communities with the information being distributed by statutory and other partners throughout the year. In doing so, we were also contributing to the knowledge and skills of the sector. We had 136,879 web visits in 2022/23 and 15,666 newsletters and updates were sent to member organisations. The huge increase in information and the need for clear and accessible information also manifested itself in the demand for our 1-2-1 support services like advice and training.

We delivered 603 support and information interactions.

We delivered training, events and networks for 1336 people from 825 organisations. These often provided much-needed access to expertise: Topics included; an equalities briefing on post pandemic poverty, funding, hybrid working, legal structures, budgeting, safeguarding, employment law and governance.

We increased strategic partnership working with VCSE refugee and migrant organisations, BHCC, NHS, the regional resilience forum and VCSE Emergencies Partnership around Afghan resettlement and the impact of war in Ukraine.

Feedback from Financial Risk Management for Trustees:

"I have a long list of actions that I will take to our board to start working through improving our financial processes, We will def be reviewing our financial procedure to make sure up to date with new finance systems"

We held targeted sessions on supporting staff with cost of living increases, managing vicarious trauma and reducing energy bills. We delivered training for frontline workers on Managing Professional Boundaries, which has been specifically requested as organisations are seeing clients come to them with significantly higher and more complex needs as a result of the Cost of Living crisis.

We worked with American Express to secure £156,000 worth of in-kind leadership qualifications for 23 VCSE leaders across Brighton & Hove and West Sussex.

CHALLENGING

We challenged ourselves to work intensively on becoming a more equitable organisation by developing actions following an audit of our internal and external policies, approach and methods. We used the audit as a basis and then brought in support to help the team work through key areas of action needed and embedding inclusive practice throughout the organisation. We formed a working group of staff and trustees and sought support from Equalities Reps in the process.

As a key provider, connecting the VCSE with statutory developments at a local, regional and national level, we are often invited to join strategic planning meetings and contribute expertise obtained from our members to inform those plans. The challenge of adapting delivery and plans to meet the needs of the public required collaboration from different sectors and the ability to challenge within a trusted relationships to ensure delivery adapted responsively to the changing needs of our communities. Community Works improved collaboration with VCS and communities to enable positive change by working with the representative structures and collaborative partnerships described in the 'Connecting' section above to contribute VCSE knowledge and expertise to 92 areas of strategic and operational planning at local, regional and national level. This process brings community expertise to influence and develop varied areas including; Health and Wellbeing Boards, Equalities and Access strategies, Suicide Prevention, Cost of Living Networks and Policy, Community Safety, Children and Young People and Commissioning/Funding.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

FINANCIAL REVIEW

Financial Review

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2015) and with relevant company and charity legislation and regulations. The Statement of Financial Activities shows Community Works' income from all sources and how this was expended, and the split of activity between restricted and unrestricted funds.

Overview

During the year ending 31st March 2023, an overall deficit of £36,891 was incurred. After accounting for this deficit, unrestricted reserves nevertheless now stand at £247,127. This shows a deterioration from the previous year when a deficit of £1,553 was incurred.

Total incoming resources for 2022/23 amounted to £887,757 compared to £904,452 in the previous year, a decrease of £16,695. This decrease arises primarily from 2 main factors:

- Deferred income paid out to Partner organisations from West Sussex CCG
- Delays in undertaking commissioned activities due to Covid-19 restrictions, which led to the carry forward to 2023/24 with agreement of the funding bodies, of grant funds totalling £564,111.

A full breakdown of grants received by Community Works is shown in Note 2 to the accounts. The note also includes details of all those grants carried forward to 2023/24 with the consent of the funders.

Total expenditure for 2022/23 amounted to £924,648 compared to £906,005 in the previous year, an increase of £18,643. The main factors accounting for this increase in expenditure are reduced distributions to partners and higher staff, office, project and establishment costs.

In line with the SORP, expenditure is analysed into two main categories: charitable activities and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £911,425 in 2022/23, compared to £898,355 in the previous year, an increase of £13,070.

Financial outlook

Community Works' immediate financial position is stable and secure for 2023/24. Trustees acknowledge and appreciate the ongoing support of our major funders: Brighton & Hove City Council, Brighton & Hove Health and Care Partnership, Adur and Worthing Councils, West Sussex County Council, West Sussex Health and Care Partnership, the Big Lottery Fund, NHS England and NHS Sussex.

Trustees are acutely aware of the significant additional financial pressures on all Public Sector funders arising from the Covid-19 pandemic. Currently, funding continues to be received in respect of the new agreements and it has been possible to continue Community Works' full range of activities, refocused and/or re-timetabled where appropriate in consultation with funders. All staff continue to be fully employed and it has not been necessary to access central government furlough funding.

Trustees have recognised the need to broaden the sources of income available to the organisation, and during 2023/24 will continue to invest in strengthening income generation capacity within the organisation.

All organisations in the voluntary sector face great uncertainty and turbulence in the external funding environment and Community Works will work collaboratively with partners to mitigate the impact on the communities that we serve. Prudent management of our reserves should put Community Works in a good place to respond to the challenges ahead.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

FINANCIAL REVIEW

Investment policy

Trustees budget to spend all of the organisation's income on planned charitable activities, and the funds held in reserve are modest in relation to the organisation's turnover and may be required at short notice. Trustees therefore considered it prudent during 2022/23 that funds should be retained as cash and held in bank accounts at the best rate of interest available.

Trustees also recognise that interest rates in the current economic climate only provide very limited opportunity to generate profit on bank deposits and that protection under the FSCS bank deposit protection scheme is limited to £85,000 per institution. Trustees therefore agreed during 2022/23 that, in order to reduce the risk of financial loss, the priority should remain for Community Works' surplus funds and reserves to be spread widely across a number of institutions.

Reserves policy

Community Works is committed to using its resources in pursuit of its charitable objectives. It is also committed, however, to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Community Works' operations. Community Works' policy seeks to balance these priorities by holding a level of reserves which equate to between three- and six-months' expenditure of the charity, based on 100% expenditure on core costs for the year ahead. Core costs include all running costs, such as payroll and overheads.

The reserves policy will fund:

- Any redundancy payments due to employees and support to employees in finding alternative employment
- Ongoing core running costs during any wind-up period
- Terminating service contracts, such as office rent and equipment
- Accountancy, audit and other professional costs
- Contingency sum for outstanding liabilities.

Trustees have established a Closure Costs Fund at a sum approximately equating to three months' payroll and redundancy costs for all staff. As of 31st March 2023, this sum is £189,644 (2022 was £173,788).

Now that the management of pandemic-related risk has been integrated into normal operational risk management processes, Trustees have agreed there is no longer a need to maintain the specific additional Covid-19 Resilience Reserve of £50,000 established last year.

Additionally, with the progress of implementation, Trustees have reduced the previously established further specific reserve to fund improvements in the organisation's IT infrastructure to support new ways of working as we move out of the pandemic to £21,300 (2022 - £40,000).

The Board of Trustees continues to review the organisation's reserves policy, taking account of Charity Commission guidance as set out in its publication 'Beyond Reserves'. As at 31st March 2023, earmarked reserves (including the Closure Costs Fund total £210,944 whilst the remaining unrestricted general reserves have now increased to £36,183.

Trustees monitor the level of reserves quarterly and take appropriate action if reserves fall outside the desired range.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

PLANS FOR THE FUTURE

The pandemic meant we had to put many important pieces of work on hold or delay the start of the work. This work will recommence in the next year and includes:

- The need to create a new strategic plan for the organisation from 2023-2025
- Supporting the organisation as we move to a new phase in a challenging financial context
- Continuation and development of the commitment across the organisation to improve our diversity and create more inclusive working practices
- The refinement following introduction of a new Customer Relationship Management (CRM) system and website
- Development work related to increasing VCSE leadership engagement with changing NHS structures locally
- Continuing to identify new areas of delivery based on needs of our partners and members

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Working Name

Community Works

Structure and Management

Community Works is a charitable company limited by guarantee; it was incorporated (as the Brighton and Hove Community and Voluntary Sector Forum) on 13 December 1999 and registered as a charity on 13 July 2001. Its name was changed to Brighton & Hove Community Works on 17 December 2013.

Community Works was established under a Memorandum of Association, which describes the objects and powers of the charity. The charity is governed under its Articles of Association. Under those Articles, Trustees are elected from the Community Works' Membership at the Annual General Meeting. One third of the elected, and all of the co-opted, Trustees must retire at each subsequent Annual General Meeting. All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the note 7 to the accounts.

Members have guaranteed to contribute a maximum of £1 each in the event of the charitable company being wound up.

Governance and Decision Making

The Board of Trustees governs Community Works. It meets at least four times a year to discuss and review strategy, planning, development and financial matters. Day-to-day management of the charity is delegated to the Chief Executive, Jessica Sumner.

Where appropriate and necessary, sub-committees or working groups are established, with delegated authority from the full Board to undertake detailed reviews, analysis or policy development, in conjunction with Community Works members, and to report back findings and recommendations to the full Board. During 2022/23, three sub-committees were in operation: Finance and Risk, Personnel and Equalities, Strategic Development with ad hoc Task and Finish Groups being formed to take forward specific areas of work.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment, induction and training of trustees

The Trustee Board has established procedures for recruiting and supporting Trustees.

- Trustees are recruited from the membership through an election process and ratified by Members at the Annual General Meeting. A further five Trustees can be co-opted by the Board at any time.
- Trustees are elected/co-opted with a view to ensuring Community Works has a wide variety of skills, knowledge and experience, including of the community and voluntary sector, business management, legal, financial, marketing and fundraising.
- A Trustees' skills audit is conducted annually. Where skills, knowledge or experience gaps are identified, additional Trustees are recruited, using wide and inclusive search methods such as advertising and networking with other organisations. An induction and ongoing training programme are also provided to ensure that Trustees are aware of their responsibilities, understand Community Works' objectives and are committed to refreshing their skills and knowledge in relation to trusteeship and good governance.

Key management remuneration

- To set the pay and rewards properly for employees, there is a need to make informed judgements as well as adhering to the charity's governance and constitutional arrangements.
- Trustees are legally and constitutionally responsible for setting rates of pay and this responsibility is delegated to the Personnel and Equalities Sub-Committee.
- In deciding on levels of pay for all staff, the following factors will be taken into account: the purpose, aims and values of the charity, competences, the strategic plan and need, ability to pay, performance, the wider 'employment offer' and recruitment and retention. These factors are not exclusive, and any decision will inevitably include an element of discretion on the part of trustees.
- Community Works' remuneration policy sets out the process for deciding the salary for staff posts and for each staff member

The salary of key management personnel in 2022/23 was £57,416 (2021/22: £52,472), including a 5% pension contribution.

Connections to Wider Networks

Community Works is well networked through membership of umbrella bodies and through formal and informal partnerships. Community Works is a member of the National Association of Community and Voluntary Action (NAVCA) and the National Council for Voluntary Organisations (NCVO). Community Works is also part of the West Sussex Voluntary Sector Infrastructure Alliance, We also work in partnership with NHS and VCSE as part of the Sussex VCSE Leaders Alliance. We work in close partnership with other organisations to deliver third sector infrastructure support, community development and community engagement in Brighton and Hove. Community Works' membership focus and representation of the sector to statutory partners also ensures the charity is well connected across its area of benefit, with strong links to strategic partnerships and boards.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Statement

Trustees are aware of their responsibility to ensure that the significant risks to which the charity is exposed are identified and to establish systems to manage those risks. They are particularly aware of their legal duties to safeguard the charity's money and assets.

The Board of Trustees has a Risk Management Strategy, implementation of which is delegated to the Finance and Risk sub-committee. This committee meets regularly to analyse business risk, to set out measures that staff must take to manage those risks, and to assess progress in implementing the risk management measures. During 2022/23, the charity's risk register was regularly updated by the sub-committee and headline reports discussed at Board meetings.

The risks arising from the Covid-19 pandemic have now been incorporated into the charity's overall risk register and a separate more detailed specific register has also been compiled. This is updated on a very regular basis.

Trustees believe all risks to the charity have been identified and appropriate monitoring procedures are in place. The Risk Management Strategy is reviewed annually. A full copy of the Strategy can be obtained from the Company Secretary.

Trustees are confident that all reasonable steps have been taken to help prevent financial abuse of the organisation's funds by ensuring that proper robust controls and procedures have been put in place commensurate with the scope and breadth of the organisation's activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03895635 (England and Wales)

Registered Charity number

1087481

Registered office

Community Base
113 Queens Road
Brighton
East Sussex
BN1 3XG

Trustees

Mr N Roberts (resigned 13/12/2022)
Mrs P Beesley
Mr D M Jensen
Ms C Vizor
Ms P Mitchell
Mr G Brown
Mr G Shanks
Mr W Puddicombe (resigned 1/2/2023)
Miss L Stone (resigned 20/9/2022)
Mr I Bretman (appointed 23/1/2023)
Miss R Jarman (appointed 28/3/2023)

Company Secretary

Ms J Sumner

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dr Shona F Wardrop CA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

Triodos Bank NV
Brunel House
11 The Promenade
Bristol
BS8 3NN

Manchester Building Society
125 Portland Street
Manchester
M1 4QD

Hampshire Trust Bank
55 Bishopsgate,
London
EC2N 3AS

The Co-Operative Bank PLC
PO Box 250
Skelmersdale
WN8 6WT

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

The Cambridge Building Society
PO Box 232
51 Newmarket Road
Cambridge
CB5 8FF

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton & Hove Community Works for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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. They are 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.

Approved by order of the board of trustees on 16th November 2023 and signed on its behalf by:

Mr G Shanks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON & HOVE COMMUNITY WORKS**

Independent examiner's report to the trustees of Brighton & Hove Community Works ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr Shona F Wardrop CA
The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 16th November 2023

BRIGHTON & HOVE COMMUNITY WORKS**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

		Unrestricted	Restricted	2023	2022
	Notes	funds	funds	Total	Total
		£	£	funds	funds
				£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	422,979	424,059	847,038	857,078
Other trading activities	3	39,401	-	39,401	46,607
Investment income	4	<u>1,309</u>	<u>9</u>	<u>1,318</u>	<u>767</u>
Total		<u>463,689</u>	<u>424,068</u>	<u>887,757</u>	<u>904,452</u>
EXPENDITURE ON					
Raising funds		13,223	-	13,223	7,650
Charitable activities	5				
Staff Costs		280,333	232,147	512,480	504,103
Establishment Costs		45,583	66,069	111,652	74,807
Office Costs		17,768	26,266	44,034	26,607
Project Costs		138,673	2,208	140,881	105,085
Distributions to Partners		<u>5,000</u>	<u>97,378</u>	<u>102,378</u>	<u>187,753</u>
Total		<u>500,580</u>	<u>424,068</u>	<u>924,648</u>	<u>906,005</u>
NET INCOME/(EXPENDITURE)		(36,891)	-	(36,891)	(1,553)
RECONCILIATION OF FUNDS					
Total funds brought forward		284,018	-	284,018	285,571
TOTAL FUNDS CARRIED FORWARD		<u>247,127</u>	<u>-</u>	<u>247,127</u>	<u>284,018</u>

The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS (REGISTERED NUMBER: 03895635)**BALANCE SHEET**
31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Investments	11	1	-	1	1
CURRENT ASSETS					
Debtors	12	177,291	-	177,291	26,045
Cash at bank		<u>687,252</u>	<u>-</u>	<u>687,252</u>	<u>494,641</u>
		864,543	-	864,543	520,686
CREDITORS					
Amounts falling due within one year	13	(617,417)	-	(617,417)	(236,669)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>247,126</u>	<u>-</u>	<u>247,126</u>	<u>284,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>247,127</u>	<u>-</u>	<u>247,127</u>	<u>284,018</u>
NET ASSETS		<u>247,127</u>	<u>-</u>	<u>247,127</u>	<u>284,018</u>
FUNDS	15				
Unrestricted funds				<u>247,127</u>	<u>284,018</u>
TOTAL FUNDS				<u>247,127</u>	<u>284,018</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS (REGISTERED NUMBER: 03895635)

BALANCE SHEET - continued

31ST MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16th November 2023 and were signed on its behalf by:

Mr G Shanks - Trustee

The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>191,293</u>	<u>21,953</u>
Net cash provided by operating activities		<u>191,293</u>	<u>21,953</u>
Cash flows from investing activities			
Interest received		<u>1,318</u>	<u>767</u>
Net cash provided by investing activities		<u>1,318</u>	<u>767</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		192,611	22,720
Cash and cash equivalents at the beginning of the reporting period		<u>494,641</u>	<u>471,921</u>
Cash and cash equivalents at the end of the reporting period		<u><u>687,252</u></u>	<u><u>494,641</u></u>

The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(36,891)	(1,553)
Adjustments for:		
Depreciation charges	-	812
Interest received	(1,318)	(767)
(Increase)/decrease in debtors	(151,246)	43,102
Increase/(decrease) in creditors	<u>380,748</u>	<u>(19,641)</u>
Net cash provided by operations	<u>191,293</u>	<u>21,953</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank	<u>494,641</u>	<u>192,611</u>	<u>687,252</u>
	<u>494,641</u>	<u>192,611</u>	<u>687,252</u>
Total	<u>494,641</u>	<u>192,611</u>	<u>687,252</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

The charity meets the definition of a public benefit entity as defined by FRS102.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Consultancy Service income is also recognised on an accruals basis, accounted for in relation to the period when the work is carried out.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on a basis which is an estimate, based on the proportion of cost of each activity to the total cost of all activities.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life which in all cases is estimated at three years. The company has a minimum value of £1,000 for capitalisation of fixed assets.

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES - continued

Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating lease

Operating lease rentals are charged on a straight-line basis over the term of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

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

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES - continued

Operating lease

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	9,705	-
Grants	<u>837,333</u>	<u>857,078</u>
	<u>847,038</u>	<u>857,078</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
BHCC - TSIP	370,157	370,156
CCG PPG	-	10,000
Building Better Opportunities (Big Lottery Fund)	52,485	72,757
Adur & Worthing Council	93,940	74,473
RCUK Brighton Uni Work	-	1,200
Sompting Big Local	146,650	71,021
West Sussex County Council	46,884	48,546
NHS Sussex - West Sussex	25,000	25,000
Sussex Community Foundation	6,998	13,002
BHCC	-	1,000
NAVCA	10,000	1,500
National Lottery	-	48,648
CCG Leadership	69,595	4,299
BHCC- COMF	2,298	72,702
NHS Sussex	9,375	30,000
VCS Cato	-	9,704
Mentoring Programme	2,226	3,070
CCG Sussex VCSE	<u>1,725</u>	<u>-</u>
	<u>837,333</u>	<u>857,078</u>

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023**2. DONATIONS AND LEGACIES - continued**

Grants received but deferred until 2023/24

	2023	2022
	£	£
Adur & Worthing Council	27,507	42,837
NHS England Leadership	20,000	60,905
Mentoring Programme	354	2,580
Sompting Big Local	33,062	20,049
NHS Sussex Small Grants	140,625	-
BHCC – TSIP	11,686	5,843
NHS Sussex VCSE Leaders Alliance	306,375	-
Supported Volunteers	-	6,998
Adult Social Care	24,502	18,000
BHCC COMF	-	2,298
Building Better Opportunities (Big Lottery Fund)	-	<u>1,417</u>
	<u>564,111</u>	<u>160,927</u>

*BHCC refers to Brighton and Hove City Council

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Training Service	5,075	8,306
Consultancy Service	10,636	16,559
Other Fees	10,068	8,356
Membership	<u>13,622</u>	<u>13,386</u>
	<u>39,401</u>	<u>46,607</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,318</u>	<u>767</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Staff Costs	512,480
Establishment Costs	111,652
Office Costs	44,034
Project Costs	140,881
Distributions to Partners	<u>102,378</u>
	<u>911,425</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	-	812
Independent Examiner's fee	<u>2,850</u>	<u>3,000</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

No Trustee received any emoluments (2022: £nil) during the year.

Trustees' expenses

£205 was paid to 2 trustees relating to reimbursement of travel costs (2022: £nil) during the year.

8. STAFF COSTS

	2023	2022
	£	£
Salaries	460,130	449,539
Social Security costs	44,001	39,837
Pension costs	<u>21,590</u>	<u>22,376</u>
	<u>525,721</u>	<u>511,752</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Average Number	<u>17</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

The average number of employees on a Full Time equivalent basis is 14 (2022: 11).

The salary of key management personnel in 2022/23 was £57,416 (2021/22: £52,472), including a 5% pension contribution.

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	486,921	370,157	857,078
Other trading activities	46,607	-	46,607
Investment income	<u>767</u>	<u>-</u>	<u>767</u>
Total	<u>534,295</u>	<u>370,157</u>	<u>904,452</u>
EXPENDITURE ON			
Raising funds	7,650	-	7,650
Charitable activities			
Staff Costs	297,894	206,209	504,103
Establishment Costs	27,534	47,273	74,807
Office Costs	17,791	8,816	26,607
Project Costs	94,604	10,481	105,085
Distributions to Partners	<u>90,375</u>	<u>97,378</u>	<u>187,753</u>
Total	<u>535,848</u>	<u>370,157</u>	<u>906,005</u>
NET INCOME/(EXPENDITURE)	(1,553)	-	(1,553)
RECONCILIATION OF FUNDS			
Total funds brought forward	285,571	-	285,571
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>284,018</u>	<u> </u>	<u>284,018</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st April 2022 and 31st March 2023	<u>2,435</u>
DEPRECIATION	
At 1st April 2022 and 31st March 2023	<u>2,435</u>
NET BOOK VALUE	
At 31st March 2023	<u><u>-</u></u>
At 31st March 2022	<u><u>-</u></u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st April 2022 and 31st March 2023	<u>1</u>
NET BOOK VALUE	
At 31st March 2023	<u><u>1</u></u>
At 31st March 2022	<u><u>1</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Community Works Consultancy Limited

Registered office: Community Base, 113 Queens Road, Brighton East Sussex, BN1 3XG

Nature of business: Dormant

Class of share:	%
Ordinary	holding 100

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023****12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	172,214	22,134
Rent Deposit	3,993	2,651
Prepayments and accrued income	<u>1,084</u>	<u>1,260</u>
	<u>177,291</u>	<u>26,045</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	-	8,423
Other creditors	16,555	42,859
Accruals and deferred income	<u>600,862</u>	<u>185,387</u>
	<u>617,417</u>	<u>236,669</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>-</u>	<u>5,520</u>

15. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
Unrestricted funds				
General fund	20,230	(36,891)	52,844	36,183
Payroll and Redundancy Provision	173,788	-	15,856	189,644
Covid-19 Resilience fund	50,000	-	(50,000)	-
Digital Investment	<u>40,000</u>	<u>-</u>	<u>(18,700)</u>	<u>21,300</u>
	<u>284,018</u>	<u>(36,891)</u>	<u>-</u>	<u>247,127</u>
TOTAL FUNDS	<u>284,018</u>	<u>(36,891)</u>	<u>-</u>	<u>247,127</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	463,689	(500,580)	(36,891)
Restricted funds			
Building Better Opportunities (BBO)	53,910	(53,910)	-
BHCC TSIP	<u>370,158</u>	<u>(370,158)</u>	<u>-</u>
	<u>424,068</u>	<u>(424,068)</u>	<u>-</u>
TOTAL FUNDS	<u>887,757</u>	<u>(924,648)</u>	<u>(36,891)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	21,783	(1,553)	20,230
Payroll and Redundancy Provision	173,788	-	173,788
Covid-19 Resilience fund	50,000	-	50,000
Digital Investment	<u>40,000</u>	<u>-</u>	<u>40,000</u>
	<u>285,571</u>	<u>(1,553)</u>	<u>284,018</u>
TOTAL FUNDS	<u>285,571</u>	<u>(1,553)</u>	<u>284,018</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	470,114	(471,667)	(1,553)
Big Lottery Fund and ESF Building Better Opportunities	<u>64,181</u>	<u>(64,181)</u>	<u>-</u>
	534,295	(535,848)	(1,553)
Restricted funds			
BHCC TSIP	<u>370,157</u>	<u>(370,157)</u>	<u>-</u>
TOTAL FUNDS	<u><u>904,452</u></u>	<u><u>(906,005)</u></u>	<u><u>(1,553)</u></u>

Purpose of restricted funds

BHCC TSIP. The Third Sector Infrastructure Support Partnership funded by the BHCC Third Sector Investment Programme (BHCC TSIP) is a partnership of 4 providers lead by Community Works delivering Infrastructure Support activity across Brighton and Hove. It is a jointly funded programme with funding provided by Brighton and Hove City Council and Brighton & Hove Clinical Commissioning Group for 5 years from 2020-2025. As lead organisation Community Works distributes funds to partners, coordinates the partnership and monitoring returns as well as supporting collaboration between partners.

Purpose of Unrestricted funds

Payroll and Redundancy Provision: Redundancy liabilities and 3 months payroll and unavoidable running costs

Digital Investment : costs associated with upgrading Community Works' IT stock, infrastructure and developing a new website and CRM system.to better respond to the new ways of working required post Covid-19

Covid 19 Resilience Fund: a specific fund to enable the organisation to respond swiftly to the need to redesign services provided by Community Works or to develop new delivery mechanisms and to be in a position to agree to urgent requests from member organisations for free training, access to free consultancy support and other vital support.

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

16. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £21,590 (2022: £22,376). At the year end £115 was due to the provider (2022: £2,955).

17. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.