

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026
FOR
BRIGHTON & HOVE COMMUNITY WORKS
(A COMPANY LIMITED BY GUARANTEE)

bk plus Limited
Chartered Certified Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE COMMUNITY WORKS

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FOR THE YEAR ENDED 31 MARCH 2026

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

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 2026. 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).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

OBJECTIVES AND ACTIVITIES

OUR KEY ACHIEVEMENTS

In July 2025 the Government launched the Civil Society Covenant. The Covenant commits government departments to working collaboratively with charities, social enterprises, faith organisations and community groups, respecting their independence and involving them more directly in policy development and delivery. In 2025-26, rising costs, wage pressures, and funding uncertainty forced many VCSE organisations to review services. Increased demand for services (e.g. poverty, mental health, homelessness) stretched capacity and council funding pressures leading to uncertainty of the level of funding for the VCSE sector. Sussex is experiencing significant change as a result of devolution and local government reorganisation. The local NHS structure grew to bring Sussex and Surrey together as a single entity. All of this change meant infrastructure bodies and local VCSE networks, experienced a growing need to work across larger geographic footprints while maintaining strong neighbourhood and community connections.

"It's important to recognise what you do for us. We all struggle and Community Works is a vital cog in helping to keep us afloat." - quote from one of our members.

We worked with partners, stakeholders, decision makers, leaders and our national membership organisation to respond and anticipate the needs of our communities amongst this changing external environment, we did this via our delivery:

Supporting 672 people from 394 organisations in Adur, Worthing, Brighton & Hove and West Sussex.

"Without Community Works it would have been impossible to get this project off the ground. You are the absolute lifeblood of Community, in Brighton" - Bella Kirkus, Stanmer Sauna Gardens.

- Total member organisations are 591.

- Helping VCSE consortia and partnerships secure funding of over £790,000 including a Climate Action programme and a Sexual Health programme. And over the past few years, the work we undertook across Adur and Worthing helped raise over £2 Million+. In 2025/26 we successfully secured a further £155,000 of funding for the important and much needed work of the Sussex VCSE Leaders Alliance, which will enable strategic growth of the work into 2026/27.

- 51 Volunteers gave 3230 hours to support our Volunteer Centre and Reps programme.

- 288 volunteering opportunities were advertised via our Volunteer Centre with 2657 people registering their interest to become volunteers from across Brighton & Hove, Adur & Worthing and West Sussex

-The Volunteer Centre continues to see people in Job Centres for pre-booked appointments to support skills development via volunteering.

- 25 elected community representatives who represent the sector's interests and share knowledge and expertise to help influence strategy, policy and decision making.

- We continued to emphasise the importance of sector networks such as West Sussex VCS Links, CEO Groups, Health and Social Care Networks, Volunteer Coordinator Forums and the Sussex VCSE Leaders Alliance (SVLA).

- 74,400 web visits and 19,870 newsletters and updates were sent to member organisations

- 406 advice and support sessions.

- 563 people from 223 organisations accessed training, events, and networks.

- Contributed to 76 areas of strategic and operational planning at local, regional, and national level.

- We had 50,400 hits on our social media platforms

- 93% of individuals accessing online information and face-to-face support reported improvement in their knowledge and confidence on subjects relating to leadership, governance and fundraising.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

"I now have more confidence"

"Everything ran like clockwork as usual and everyone was friendly and knew us all by name."

Quotes from some of our members from our training events

We took part (alongside peers from West Sussex and East Sussex) in Sussex and Brighton Strategic Authority workshops to contribute VCSE expertise in the plans for setting up the formal authority and reviewing the work to be achieved before the Mayoral elections. We collaborated with other VCSE leads across West Sussex, Brighton & Hove and East Sussex to explore how best the VCSE could inform key strategic developments like the Sussex and Brighton Prosperity Plan

We supported the Sussex VSCE Sector Leader's Alliance (SVLA) and employed the Sussex and Brighton & Hove Strategic Leads for the SVLA. The SVLA team succeeded in bringing together VCSE with NHS leaders to coordinate VSCE input into the draft ICT Framework, the team delivered a webinar providing VCSE consultation on the NHS Major Service Review with 40 participants from a wide range of VCSE stakeholders. The team also co-designed and co-hosted (with ICB colleagues) a Sussex wide Tackling Inequalities workshop. Our CEO contributed to this work in her role as the interim Chair of the SVLA. The Brighton & Hove Strategic Lead supported the Brighton & Hove Place Delivery Group to ensure VCSE strategic voice, connectivity and engagement, including with small and micro organisations, supporting LGB, TNBI, BAME, CYP, refugee, HIV+, homelessness, and food insecurity groups.

Our commitment to being a more equitable and environmentally active organisation

Allyship

During the year, our Partnership & Policy Manager took part in NAVCA's year-long Allyship Learning Programme, deepening our understanding of equity, inclusion and the role of allyship in driving positive organisational change. The programme strengthened our commitment to being an inclusive organisation and helped us embed allyship principles more consistently across our work, particularly in supporting minoritised communities to have their voices heard and influence the decisions that affect them. We worked with members supporting marginalised groups and other infrastructure providers to strengthen the support available. We reviewed our Code of Conduct strengthening our commitment and ensuring members are also committed to equalities, equity, diversity and inclusion.

"The message of inclusion of diverse voices, neurodiversity, race and class as assets was really important."
Attendee quote from our AGM.

Sexual and reproductive health programme

Throughout 2025, Community Works delivered a community insight programme on behalf of West Sussex County Council to better understand residents' sexual and reproductive health needs. Working with nine VCSE organisations, the programme gathered lived-experience insights from communities facing health inequalities and barriers to accessing services. Community Works coordinated funding, provided support and guidance, and translated findings into recommendations for the Council. The project demonstrated the value of partnering with trusted community organisations to inform public health strategy and service design.

Green Champions

During 2025-26, we embarked on the first year of our new sustainability programme, part of the city-wide three year Climate for Communities project, funded by the National Lottery's Climate Action Fund. We closely supported 10 VCSE organisations to build knowledge, confidence and practical skills to reduce their environmental impact. Alongside a certificated e-learning course, participants attended workshops on topics including writing environmental policies, reducing waste, and communicating about climate change. While many organisations faced capacity challenges that limited the pace of change, all made progress towards becoming more sustainable and valued the opportunity to share experiences and learn from peers. As one participant reflected, "The programme gave me the nudge that I needed to make something happen in my own organisation."

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

Green Champion Candidates' feedback

"Very useful & relevant training. Fantastic support & guidance through the facilitators"

"it was well organised, helpful and the online course was great"

"Magda and Maria have been so good at communicating; they have been really responsive and engaging"

"Great support throughout & useful guidance/presentations/networking"

"They're great! Lots of email communications / updates, co working sessions, and responded to my queries quickly"

In a year marked by economic pressure, increasing community need and significant changes in the external environment, Community Works remained a trusted partner, convener and advocate for the VCSE sector. By connecting people, supporting organisations and challenging systems, we made progress towards our vision of a thriving and effective voluntary, community and social enterprise sector that benefits the whole community

Values, Vision and Mission:

We are due to revise our Vision, Mission and Values in 2026/7

Our Values

We are:

Connected

Innovative

Inclusive

Our Vision

The wider community benefits from an effective and thriving Voluntary, Community and Social Enterprise (VCSE) sector

Our Mission

CONNECTING

We connect people and organisations to create 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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

STRATEGIC REPORT

Financial Review

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2019) 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 ended 31st March 2026, we generated an overall deficit on unrestricted funds of £2,446 which was part of net reduction in all funds of £148,142. In the previous year, we suffered a deficit of £66,604 on unrestricted funds, which was nevertheless part of a net decrease in all funds of £130,754. Deficits on unrestricted funds have been met from unrestricted reserves, which now stand at £129,209.

Total incoming resources for 2025/6 amounted to £673,621 compared to £962,421 in the previous year, a decrease of £288,800 this decrease was due to changes in commissioning from some statutory authorities and a larger income based on NHS grant funds passed through to wider VCSE organisations in the preceding year.

A full breakdown of grants received by Community Works is shown in Note 2 to the accounts. Note 14 also includes details of all those grants carried forward to 2026/7 as Restricted reserves.

Total expenditure for 2025/26 amounted to £821,763 compared to £1,093,175 in the previous year, a decrease of £271,412. The main factors accounting for this decrease in expenditure are reduced distributions to partners, with reduced staff and office costs being offset by higher project and establishment costs.

In line with SORP 2019, 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 £814,100 in 2025/6, compared to £1,087,894 in the previous year, a decrease of £273,794.

Financial outlook

Community Works' immediate financial position is stable and secure for 2026/7. Trustees acknowledge and appreciate the ongoing support of our major funders: Brighton & Hove City Council, NHS Sussex and Surrey, West Sussex County Council, the Big Lottery Fund and Sussex Community Foundation.

Trustees are acutely aware of the significant additional financial pressures on all Public Sector funders arising from the cost of living crisis. 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.

Trustees have recognised the need to broaden the sources of income available to the organisation, and during 2026/7 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

Investment policy

Trustees budget to spend all of the organisation's income on planned charitable activities, and the funds held in reserve are very modest in relation to the organisation's turnover and may be required at short notice. Trustees have maintained their policy 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 currently limited to £120,000 per institution. Community Works' surplus funds and reserves continue to be spread widely across a number of institutions.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

STRATEGIC REPORT

Financial review

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 unavoidable expenditure of the charity during the anticipated closure period.

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 redundancy costs for all staff and other associated closing down costs. As of 31st March 2026, this sum is £78000.

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'.

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

PLANS FOR THE FUTURE

- We intend to expand our work on community resilience, to help community organisations prepare for climate change, major incidents and emergencies, in alignment with the Government's preparedness advice.
- We will continue our work on community cohesion, bringing people together and supporting them around the effects of current global impacts.
- We will be working with Brighton & Hove City Council with their cohesion road map.
- We will be developing our internal AI usage and work towards supporting smaller organisations with understanding AI and its uses and impact.
- We will support the wider sector to influence the development of devolution including community voices and expertise in the process and in adapting to the changes brought about by local government reorganisation

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2025/26, 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.

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 at regular intervals. 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 2025/26 was £46,598 (2024/25: £57,808), including Employers' National Insurance contributions and 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). Community Works is also part of the West Sussex Links with peers across West Sussex. We 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

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 2025/26, the charity's risk register was regularly updated by the sub-committee and headline reports discussed at Board meetings.

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

Ms C Vzor (resigned 28/8/2025)
Ms P Mitchell
Mr G Brown
Mr G Shanks
Mr I Bretman
Miss R Jarman
Mrs C G Howell (resigned 17/3/2026)
Ms D Penly (appointed 19/6/2025)
Mr P Sasidharan
Mr T - Scsaurszki

Company Secretary

Ms J Sumner

Independent Examiner

Dr Shona F Wardrop CA
bk plus Limited
Chartered Certified Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

REFERENCE AND ADMINISTRATIVE DETAILS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's 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 31 March 2026.

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

bk plus Limited
Chartered Certified Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

BRIGHTON & HOVE COMMUNITY WORKS**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026**

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,885	579,460	614,345	908,315
Other trading activities	3	55,815	-	55,815	46,964
Investment income	4	3,461	-	3,461	7,142
Total		<u>94,161</u>	<u>579,460</u>	<u>673,621</u>	<u>962,421</u>
EXPENDITURE ON					
Raising funds		7,663	-	7,663	5,281
Charitable activities	5				
Staff Costs		10,486	386,058	396,544	510,146
Establishment Costs		5,953	23,101	29,054	47,012
Office Costs		1,082	49,683	50,765	100,455
Project Costs Including Salaries		5,204	236,352	241,556	295,478
Distributions to Partners		-	96,181	96,181	134,803
Total		<u>30,388</u>	<u>791,375</u>	<u>821,763</u>	<u>1,093,175</u>
NET INCOME/(EXPENDITURE)		63,773	(211,915)	(148,142)	(130,754)
Transfers between funds	14	<u>(66,219)</u>	<u>66,219</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,446)	(145,696)	(148,142)	(130,754)
RECONCILIATION OF FUNDS					
Total funds brought forward		131,656	236,000	367,656	498,410
TOTAL FUNDS CARRIED FORWARD		<u>129,210</u>	<u>90,304</u>	<u>219,514</u>	<u>367,656</u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Investments	11	1	-	1	1
CURRENT ASSETS					
Debtors	12	42,484	-	42,484	113,796
Cash at bank and in hand		<u>119,535</u>	<u>90,304</u>	<u>209,839</u>	<u>294,437</u>
		162,019	90,304	252,323	408,233
CREDITORS					
Amounts falling due within one year	13	(32,810)	-	(32,810)	(40,578)
NET CURRENT ASSETS		<u>129,209</u>	<u>90,304</u>	<u>219,513</u>	<u>367,655</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>129,210</u>	<u>90,304</u>	<u>219,514</u>	<u>367,656</u>
NET ASSETS		<u>129,210</u>	<u>90,304</u>	<u>219,514</u>	<u>367,656</u>
FUNDS	14				
Unrestricted funds				129,210	131,656
Restricted funds				<u>90,304</u>	<u>236,000</u>
TOTAL FUNDS				<u>219,514</u>	<u>367,656</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 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 financial statements were approved by the Board of Trustees and authorised for issue on 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 31 MARCH 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(88,059)</u>	<u>(235,039)</u>
Net cash used in operating activities		<u>(88,059)</u>	<u>(235,039)</u>
 Cash flows from investing activities			
Interest received		<u>3,461</u>	<u>7,142</u>
Net cash provided by investing activities		<u>3,461</u>	<u>7,142</u>
Change in cash and cash equivalents in the reporting period		(84,598)	(227,897)
Cash and cash equivalents at the beginning of the reporting period		<u>294,437</u>	<u>522,334</u>
 Cash and cash equivalents at the end of the reporting period		<u>209,839</u>	<u>294,437</u>

The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026**

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

	2026 £	2025 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(148,142)	(130,754)
Adjustments for:		
Interest received	(3,461)	(7,142)
Decrease/(increase) in debtors	71,312	(102,396)
(Decrease)/increase in creditors	<u>(7,768)</u>	<u>5,253</u>
Net cash used in operations	<u><u>(88,059)</u></u>	<u><u>(235,039)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/25 £	Cash flow £	At 31/3/26 £
Net cash			
Cash at bank and in hand	<u>294,437</u>	<u>(84,598)</u>	<u>209,839</u>
	<u>294,437</u>	<u>(84,598)</u>	<u>209,839</u>
Total	<u><u>294,437</u></u>	<u><u>(84,598)</u></u>	<u><u>209,839</u></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, with the exception of investments which are included at market value.

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.

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 that carry performance related conditions which affect entitlement and therefore income recognition, the amount is deferred and released once the conditions have been met.

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.

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

1. ACCOUNTING POLICIES - continued

Funds

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.

Financial Liabilities

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.

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2026**2. DONATIONS AND LEGACIES**

	2026	2025
	£	£
Donations	1,200	283
Grants	<u>613,145</u>	<u>908,032</u>
	<u>614,345</u>	<u>908,315</u>

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

	2026	2025
	£	£
BHCC - TSIP	-	343,400
Other Grants	1,423	-
Adur & Worthing Council	38,370	152,319
Sompting Big Local	53,187	154,313
West Sussex County Council	79,956	90,000
Sussex Community Foundation	7,000	-
BHCC	450	-
NHS Sussex	209,500	30,400
CCG Sussex VCSE	-	137,600
Trust for Developing Communities	<u>223,259</u>	<u>-</u>
	<u>613,145</u>	<u>908,032</u>

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Training Service	3,128	4,245
Consultancy Service	1,650	5,693
Other Fees	35,417	19,301
Membership	<u>15,620</u>	<u>17,725</u>
	<u>55,815</u>	<u>46,964</u>

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	<u>3,461</u>	<u>7,142</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Staff Costs	396,544
Establishment Costs	29,054
Office Costs	50,765
Project Costs Including Salaries	241,556
Distributions to Partners	<u>96,181</u>
	<u>814,100</u>

6. NET INCOME/(EXPENDITURE)

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

	2026 £	2025 £
Independent Examiner's fee	<u>3,600</u>	<u>3,600</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

£121 was paid to 1 trustee relating to reimbursement of travel costs (2025: £193 to 1 trustee) during the year.

8. STAFF COSTS

	2026 £	2025 £
Salaries	414,034	498,663
Social Security costs	40,033	41,535
Pension costs	<u>19,213</u>	<u>24,148</u>
	<u>473,280</u>	<u>564,346</u>

Employment Costs for 2026 included redundancy and termination payments totalling £9,456. These payments related to several roles which were made redundant as part of a reorganisation of the charity. All redundancy payments are included in the financial year in which they take place. There were no outstanding liabilities for redundancy and termination payments as at 31 March 2026.

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

	2026	2025
Average Number	<u>15</u>	<u>19</u>

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

The average number of employees on a Full Time equivalent basis is 15 (2025: 10).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026**8. STAFF COSTS - continued**

Key management personnel (comprising trustees and the CEO) remuneration (being gross salary, employers' national insurance and employers' pension) in 2025/26 was £46,598 (2024/25: £57,808), including a 5% pension contribution.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,556	875,759	908,315
Other trading activities	38,720	8,244	46,964
Investment income	<u>7,142</u>	<u>-</u>	<u>7,142</u>
Total	<u>78,418</u>	<u>884,003</u>	<u>962,421</u>
 EXPENDITURE ON			
Raising funds	5,281	-	5,281
Charitable activities			
Staff Costs	30,819	479,327	510,146
Establishment Costs	9,594	37,418	47,012
Office Costs	7,386	93,069	100,455
Project Costs Including Salaries	819	294,659	295,478
Distributions to Partners	<u>-</u>	<u>134,803</u>	<u>134,803</u>
Total	<u>53,899</u>	<u>1,039,276</u>	<u>1,093,175</u>
 NET INCOME/(EXPENDITURE)	24,519	(155,273)	(130,754)
Transfers between funds	<u>(91,123)</u>	<u>91,123</u>	<u>-</u>
Net movement in funds	(66,604)	(64,150)	(130,754)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>198,261</u>	<u>300,149</u>	<u>498,410</u>
 TOTAL FUNDS CARRIED FORWARD	<u>131,657</u>	<u>235,999</u>	<u>367,656</u>

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2026**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 April 2025 and 31 March 2026	<u>2,435</u>
DEPRECIATION	
At 1 April 2025 and 31 March 2026	<u>2,435</u>
NET BOOK VALUE	
At 31 March 2026	<u>-</u>
At 31 March 2025	<u>-</u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2025 and 31 March 2026	<u>1</u>
NET BOOK VALUE	
At 31 March 2026	<u>1</u>
At 31 March 2025	<u>1</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:	holding
Ordinary	100

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	39,266	105,507
Rent Deposit	2,651	2,651
Prepayments and accrued income	<u>567</u>	<u>5,638</u>
	<u>42,484</u>	<u>113,796</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	6,181	21,840
Social security and other taxes	8,801	10,504
Other creditors	499	4,334
Accruals and deferred income	<u>17,329</u>	<u>3,900</u>
	<u>32,810</u>	<u>40,578</u>

14. MOVEMENT IN FUNDS

	At 1/4/25	Net movement in funds	Transfers between funds	At 31/3/26
	£	£	£	£
Unrestricted funds				
General fund	50,356	63,772	(84,219)	29,909
Payroll and Redundancy Provision	60,000	-	18,000	78,000
Digital Investment	<u>21,300</u>	<u>-</u>	<u>-</u>	<u>21,300</u>
	131,656	63,772	(66,219)	129,209
Restricted funds				
BHCC TSIP	18,972	(10,494)	-	8,478
Adur & Worthing Councils	8,296	30,560	-	38,856
West Sussex County Council	1,286	(1,286)	-	-
Sompting Big Local	12,709	(12,738)	29	-
A&W Food Transition	4,842	(4,852)	10	-
Sussex VCSE	86,895	(45,927)	-	40,968
Weight Management	13,000	(13,000)	-	-
West Sussex Sexual Health	90,000	(90,000)	-	-
Working to Connect (TCIF)	-	(66,180)	66,180	-
Climate Change	-	203	-	203
Sussex Community Foundation	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
	<u>236,000</u>	<u>(211,914)</u>	<u>66,219</u>	<u>90,305</u>
TOTAL FUNDS	<u>367,656</u>	<u>(148,142)</u>	<u>-</u>	<u>219,514</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

14. 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	94,161	(30,389)	63,772
Restricted funds			
BHCC TSIP	-	(10,494)	(10,494)
Adur & Worthing Councils	123,178	(92,618)	30,560
West Sussex County Council	-	(1,286)	(1,286)
Sompting Big Local	49,001	(61,739)	(12,738)
A&W Food Transition	(4,852)	-	(4,852)
Sussex VCSE	133,275	(179,202)	(45,927)
Weight Management	-	(13,000)	(13,000)
West Sussex Sexual Health	-	(90,000)	(90,000)
Working to Connect (TCIF)	244,722	(310,902)	(66,180)
Climate Change	27,136	(26,933)	203
Sussex Community Foundation	7,000	(5,200)	1,800
	<u>579,460</u>	<u>(791,374)</u>	<u>(211,914)</u>
TOTAL FUNDS	<u>673,621</u>	<u>(821,763)</u>	<u>(148,142)</u>

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds	198,261	24,518	(91,123)	131,656
Restricted funds				
BHCC TSIP	17,529	(89,680)	91,123	18,972
Adur & Worthing Councils	34,799	(26,503)	-	8,296
West Sussex County Council	50,000	(48,714)	-	1,286
Sompting Big Local	35,474	(22,765)	-	12,709
A&W Food Transition	20,000	(15,158)	-	4,842
Sussex VCSE	129,735	(42,840)	-	86,895
Adult Social Care	12,612	(12,612)	-	-
Weight Management	-	13,000	-	13,000
West Sussex Sexual Health	-	90,000	-	90,000
	<u>300,149</u>	<u>(155,272)</u>	<u>91,123</u>	<u>236,000</u>
TOTAL FUNDS	<u>498,410</u>	<u>(130,754)</u>	<u>-</u>	<u>367,656</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026**14. 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	78,418	(53,900)	24,518
Restricted funds			
BHCC TSIP	345,950	(435,630)	(89,680)
Adur & Worthing Councils	149,883	(176,386)	(26,503)
West Sussex County Council	1	(48,715)	(48,714)
Sompting Big Local	147,570	(170,335)	(22,765)
A&W Food Transition	-	(15,158)	(15,158)
Sussex VCSE	137,599	(180,439)	(42,840)
Adult Social Care	-	(12,612)	(12,612)
Weight Management	13,000	-	13,000
West Sussex Sexual Health	90,000	-	90,000
	<u>884,003</u>	<u>(1,039,275)</u>	<u>(155,272)</u>
TOTAL FUNDS	<u>962,421</u>	<u>(1,093,175)</u>	<u>(130,754)</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.

West Sussex Conty Council. This was a three-year contract to support the work of the West Sussex Voluntary, Community, Social and Enterprise Alliance, a collaboration of organisations that were set up to deliver sustainable, effective and efficient infrastructure support. The funding includes monitoring of projects and work across the Alliance.

Sompting Big Local. SBL was awarded a grant from the Big Local National Lottery grants programme over a 10- year period. Community Works undertook acting as the Locally Trusted Provider for SBL as SBL are not an incorporated body. Community Works holds funding for SBL and acts as the official governing body on distribution of funding commitments agreed by SBL and the Big Local.

Adur & Worthing Food Partnership. This was funding from Adur & Worthing Councils to support a collaborative proposal to include CREW, Worthing Food Foundation and Transition Town Worthing, in developing a grant application to The National Lottery Reaching Communities to establish on-going and new work for the Adur 7 Worthing Food Partnership.

Sussex VCSE Alliance. The Sussex Voluntary, Community and Social Enterprise (VCSE) Leaders Alliance encourages and enables connectivity and conversations between health and care partners with the VCSE across Sussex. The service is funded by NHS England and was set up to help embed the Sussex VCSE sector in the Sussex Heath and Care system to work collaboratively and strategically with health and care partners to create meaningful change in people's lives. To reduce health inequalities and improve population health; through the creation of services and support that are sustainable, fit for purpose, timely and proactive.

14. MOVEMENT IN FUNDS - continued

Adult Social Care. Funded by West Sussex County Council Adult Social Care. The objective of the funding awarded to Community Works is to support the work of the Adult Social Care strategy; Life you want to lead. It is ringfenced to help with the administration and management of meetings of the VCSE Collaborative Board and representation at Board and In Task and Finish groups.

Purpose of Unrestricted funds

Payroll and Redundancy Provision: Redundancy liabilities, cost of terminating contractual liabilities, professional fees related to closure and unavoidable running costs during the closure period.

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.

15. 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 £19,213 (2025: £24,148). At the year end £480 was due to the provider (2025: £4,317).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.