

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

REPORT OF THE TRUSTEES AND
AMENDED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

FOR

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

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BRIGHTON & HOVE COMMUNITY WORKS

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FOR THE YEAR ENDED 31ST MARCH 2024

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BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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 2024. 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 2024**

OBJECTIVES AND ACTIVITIES

Strategic Objectives and aims

KEY ACHIEVEMENTS

In 2023-24, despite rising living costs, the war in Ukraine, the climate crisis, and funding cuts, our communities have shown incredible resilience, but we have witnessed an even greater demand for statutory and voluntary services. This picture is reflected in the national state of the Voluntary Community and Social Enterprise (VCSE) sector. The triple forces of restricted income, workforce challenges and ever-rising demand mean many organisations are in a constant state of adaptation. Nationally, 1 in 5 charities have had to cut the level or number of services they offer as a result of rising costs.

Given this, we are proud to have stepped up, delivering vital support in fundraising, volunteering, training, and bringing people together to create lasting local change.

This has been a remarkable year of engagement and participation, overcoming economic challenges and significant personnel shifts. This Annual Report celebrates the extraordinary achievements of the Community Works team and our dedicated partners.

Together, we continue to elevate voices from the VCSE sector, shaping policy, and driving meaningful impact across Sussex, which has included:

Supporting 1,006 people and 439 organisations in Adur, Worthing, Brighton & Hove and West Sussex, including:

- Total membership of organisations is 660.
- Helping VCSE consortia and partnerships secure funding of over £3,820,692. This is a reduction of £600,000 on 2022-2023 due to funding being tight with financial impact factors such as the Cost Of Living Crisis. We are delighted by the level of income we have helped partners secure and bring into the local areas that we work in.
- Volunteers gave 4268 hours to support our volunteer centre.
- 1,738 people registered their interest to become volunteers from across Brighton & Hove, Adur & Worthing and West Sussex
- 33 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.
- 137,451 web visits and 15,229 newsletters and updates were sent to member organisations
- 2,429 advice, support and information interactions sessions.
- 1,066 people from 439 organisations accessed training, events, and networks.
- Contributed to 112 areas of strategic and operational planning at local, regional, and national level.
- 98% individuals accessing online information and face-to-face support reported improvement in their knowledge on leadership, governance and fundraising.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

NAVCA Local Infrastructure Quality Accreditation

We are pleased to announce that Community Works has been awarded NAVCA's prestigious Local Infrastructure Quality Accreditation (LIQA). This highly sought-after accreditation is a testament of our support for local voluntary, community, and social enterprises. Achieving this recognition means we've proven our ability to deliver high-quality services, remain deeply connected to the needs of the sector, and work in strong partnership across the board.

The LIQA is awarded for three years following a rigorous independent assessment, evaluating our performance against NAVCA's 'Four Functions of Infrastructure': Leadership and Advocacy, Partnerships and Collaboration, Capacity Building, and Volunteering.

This quality mark reassures communities, voluntary organizations, strategic partners, funders, and commissioners that they can have full confidence in our work and its impact.

Feedback from our member groups reinforces the value of Community Works, highlighting how our training, mentoring, events, and network meetings empower the VCSE sector to be better informed, connected, and supported

"There is evidence from member groups feedback forms that the breadth of Community Work's work, the training sessions, mentoring, events, and network meetings hosted, enable the VCSE to be better informed, supported and connected."

Sharon Alexander - Assessor LIQA, 2024

Our commitment to being a more equitable organisation

We had a specific focus on inclusion to a greater extent this year which can be seen in increased diversity in delivery to groups from minoritised groups and in the attendance at our Summer Conference which featured sessions on intersectionality, equality, diversity and inclusion, reducing health inequalities and reaching carbon net zero alongside sessions on volunteering and fundraising. The speakers were drawn from amongst our members and Bridging Change hosted an independent Black and Racialised Minorities Network within the conference. We gave priority to groups from minoritised communities and small groups when delivering our services and promoted use of bursaries for groups who may otherwise be unable to attend funded events.

Internally our Community Works team are actively shaping an inclusive and dynamic culture that fosters growth and innovation across our organization. Here's how we're making it happen:

- **Embedding Equity, Diversity and Inclusion (EDI)** : We are developing a hands-on approach to actively involve our volunteers in shaping and advancing equity, diversity, and inclusion.
- **Embracing Failure & Learning**: We are cultivating a culture where failure is seen as a stepping stone to success, encouraging continual learning and experimentation.
- **Transparency & Collaboration**: By increasing transparency, we are engaging staff and volunteers in shaping the policies and procedures that impact them, ensuring their voices are heard at every level.
- **Knowledge & Learning Culture**: We are creating a rich culture of knowledge-sharing, working hand-in-hand with the community to co-create new learning opportunities.
- **Shared Resources**: We have developed valuable resources that are now accessible to staff and ready to be shared with our members, strengthening our collective expertise.

These efforts are building a stronger, more inclusive, and forward-thinking organisation that thrives on collaboration, learning, and innovation.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

Website and CRM

In 2023 we launched our new website, with a focus on increased accessibility and clearer way on finding information on our services You can see more here. <https://www.brightoncommunityworks.org.uk/>

Alongside the website we also installed a new CRM - CiviCRM. Our existing CRM was a bespoke database hosted within the old website. While this served us well we had outgrown the database functionality and needed a new system that allowed greater ability to report on our work and the data we record in the way that we needed. Our new CiviCRM is more agile and allows greater data reporting on specific areas of work.

Both the website and the CRM system was a paid out of our unrestricted reserve budget and has already been a great asset to the organisation with data deliverance.

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

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

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

Services and activities

We are currently reviewing and updating our strategic objectives, which will be completed in 2024/25. Community Works' current strategic objectives 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

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Objectives and activities, achievement and performance 2023/24 (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 had a total membership of 660 organisations across Adur and Worthing, Brighton and Hove and West Sussex, an increase from 587 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 just over £3.8 million during the year.

The Sussex VCSE Leaders Alliance

We're excited to be an active force within the West Sussex VCSE Infrastructure Alliance, uniting with our partners in Mid Sussex, Crawley, Horsham, Arun, and Chichester. Together, we create a powerful network, supporting one another and gaining a deeper understanding of the challenges impacting the wider area.

The Sussex VCSE Leaders Alliance aims to bring the community, voluntary and social enterprise sector together with health and care partners in Sussex to shape services and tackle health inequalities in the area and to respond to changes in the funding and provision of health and care related services. It is a partnership hosted and led originally by Community Works that has recently expanded to include Community People in West Sussex and East Sussex Community Voice. Through shared training and collaboration, we're driving key strategic developments across West Sussex. Our VCSE representation programme has successfully placed dedicated reps on influential boards, including the Health and Wellbeing Board, Health and Care Partnership, WSCC Adult Service Collaborative Board, Children's Board, and Changing Futures.

We are pleased to announce that in 2023/24 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 2024/25.

Community Conference: Climate Action - Working Together to reach Net Zero

In October, we brought together over 130 community groups and local businesses to tackle climate action together and to create a resilient future for Adur, Worthing and the wider region. The collaborative delivery group, formed of CREW (Climate Resilience Emergency Worthing), Transition Town Worthing, and Green Tides, delivered a conference which was designed in collaboration. It was facilitated and funded by Community Works. The agenda provided a chance to hear from speakers and take part in workshops looking at:

- Climate resilience and mitigation / local organisations' journeys to net zero
- Cost-saving and carbon saving / national and local business leaders on their own journey
- What the community is doing / can do to support businesses on their journey to making changes for a better environment.

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"Knowing that we have Community Works to call on whenever we need them is such a bonus for all the community groups in Worthing, but especially for those who work closely with them on various projects. They were incredibly supportive of our Community Climate Conference last year and, to be honest, I don't think it would have happened without their back-up, expertise in running events like this, and their unfailing support in organising and presenting it. They were truly magnificent. We often use them as a sounding board, and to know we have their impartial, practical and considerably knowledgeable support is invaluable. The training and expert sessions they run are also very useful for small groups like ours, who otherwise could probably not afford these kinds of facilities. Because we have been part of a group of local organisations that have been trying for years to get a community hub off the ground, they have also been instrumental in organising visits to similar projects, as well as bringing us all together with those who have the knowledge we need, in order to form a better understanding of what is necessary and available to pursue this goal. In all, they are a huge asset to our town and we hope to be able to work with them for years to come." Pauline Cory, Transition Town Worthing CIC

Brighton & Hove Social Value Framework

We assisted Brighton & Hove City Council in developing the Social Value Framework. Community Works was asked to co-ordinate and collate feedback from members and Reps on the draft documents. We supported a focus group for 8 members who had previously bid or intended to bid through the procurement portal. From the discussions with our members on the Social Value Framework, the Council staff presented a paper to Strategy, Finance and City Regeneration Committee. Community Works also participate in a new 'social value community of practice' group that was set up to monitor the implementation of the framework.

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

- Our volunteers volunteered over 4268 hours of their time in supporting our volunteer centre
- 1,738 people registered their interest in becoming volunteers on our volunteer platform

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 137,451 web visits in 2023/24 and 15,229 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 2,429 advice, support and information interactions.

We delivered training, events and networks for 1,066 people from 439 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 worked with American Express to secure £432,000 worth of in-kind support for level 3 and level 5 leadership qualifications for 36 leaders from 13 VCSE organisations across Brighton & Hove and West Sussex.

BRIGHTON & HOVE COMMUNITY WORKS

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"CW has been a fundamental cornerstone to the successes achieved over the last year by local VCSE. I have seen them continually supporting the sector at a time of significant contract and funding uncertainty, amplifying their voices and ensuring system leaders listen. CW has delivered vital training that Healthwatch has been able to access and implement, supporting the development of our operational policies. CW has championed the role of Healthwatch and our impact. We consider CW to be one of our key partners and look forward to continuing to work with them." Alan Boyd, Healthwatch Brighton and Hove

Food Banks

In this financial year over 29,760 individuals across Adur & Worthing and West Sussex were supported by the local food banks, and we continued to bring together the emergency food providers to network and learn from each other.

We helped West Sussex County Council allocate £100,000 through Household support funding in a fair and equitable way because we were able to share and gather data from food organisations.

The training programme for the Food Network this year included premises management, data collection, crowdfunding platforms and exploring other food models.

Taking this work further we have been leading a community led steering group formed of Community Works, Transition Town Worthing, Worthing Food Foundation and CREW (Climate Resilience Emergency Worthing) to understand more about the Whole Food System, learning from award winning food partnerships to develop a bid to the Lottery Reaching Communities Fund to develop the Adur and Worthing Food Partnership.

AGM- Key messages and 10 years as CW - developing the VCSE

Strategically involving and investing in the VCSE not only drives greater impact but also delivers both immediate and long-term savings for statutory partners. By addressing community needs early, we help prevent crises, saving resources and improving outcomes. Weakening or losing the sector would jeopardize these efforts and diminish the local offer.

The VCSE, alongside our partners, is navigating post-pandemic recovery, the cost-of-living crisis, and the ongoing climate and nature emergency. While these are significant challenges, they also present unique opportunities to leverage our strengths, resilience, and collaboration. To highlight the sector's vital role, we've updated our Key Messages, crafted by our members at the AGM to help commissioners recognise the VCSE's critical skills, resources, and value in shaping policy and decisions:

- 1. The VCSE is a key partner for statutory bodies.** Involving us in strategic decision-making, co-design, and service delivery leads to more efficient and impactful outcomes.
- 2. Collaborating with the VCSE prevents problems and improves the wellbeing and safety of communities.** Losing the sector weakens the entire local support system.
- 3. VCSE partnerships promote equity and inclusion,** breaking down barriers for underserved communities and fostering greater engagement.
- 4. The VCSE unlocks additional resources,** including funding and volunteers, bolstering the efforts of statutory partners.

In short, investing in the VCSE is an investment in stronger, more resilient communities.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

Ukrainian Grant Funding

In 2023 we were awarded a grant of £25,391 to fund a new part-time post for a Ukraine support coordinator across West Sussex for 12 months. Based on data from the UK Government website at the time there were 2,076 Ukrainian people living in West Sussex. Working in partnership with Worthing 4 Refugees (W4R) and Adur Ukraine Support Association (AUSA) who have worked closely with Ukrainian residents since their arrival and have adapted their organisations based on the need of their beneficiaries, we were able to identify areas of support and need that this funding would benefit. Both organisations have gathered feedback from Ukraine residents and worked in partnership with other organisations to address the specific needs of this community. These include WS Mind, Esteem, WSCC, AWC, WEA, Job Centre and more.

This new post was created to support the Ukraine populations in accessing the support that they need, especially in key areas such as: Housing, Employment, Social integration with an emphasis on reducing inequalities for Ukrainian residents by promoting activities that enrich and promote integration in the local communities and to support different Ukrainian groups to work together and with other, local organisations.

During 2023 we were awarded extra funding to increase the Ukraine Coordinator post to full-time. The extra funding secured is allowing Community Works to support the aims of West Sussex County Council Migrant and Refugee resettlement team and the Ukraine Support Hub and providing localised responsive support such as

- Over 55s club
- Supporting the navigation of the UK Education system
- E-Visa support
- Lobbying for earlier Visa extension access
- Supporting Ukrainians and landlords around private accommodation
- Supporting Ukrainians into more suitable employment

"CW fills gaps that small organisations have with limited staff and skills" Robin Sadler, Adur Ukraine Support Association

CHALLENGING

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 112 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.

Budget Statement

In 2023-24 we responded to B&H City Council budget proposal.

This Position Statement presents the VCS response to the Brighton & Hove City Council (BHCC) budget proposals for 2023/24. We recognise the significant challenges on the Council of a projected budget gap of c.£14m, during a very difficult economic climate characterised by high inflation, rising interest rates and increasing demand on services. Community Works maintains our strong commitment to working in partnership to find mutually beneficial solutions, including alternative ways to achieve savings. The statement included recommendations on areas such as:

- **Families Children and Learning**
- **Health & Adult Social Care**
- **Housing, Neighbourhoods and Communities**
- **Economy, Environment & Culture**

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

FINANCIAL REVIEW

Financial Review

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP) 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 2024, an overall deficit of £48,866 was incurred. After accounting for this deficit, unrestricted reserves nevertheless now stand at £198,261. This shows a deterioration from the previous year when a deficit of £36,891 was incurred.

Total incoming resources for 2023/24 amounted to £1,587,750 compared to £887,757 in the previous year, an increase of £699,993. The main reason for the increase in income was due to deferred income from 2022/23 into 2023/24 that had been ringfenced for operational use from the NHS. Plus, extra income from The Big Lottery grant for a project for Sompting Big Local

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 2024/25 as Restricted reserves.

Total expenditure for 2023/24 amounted to £1,336,466 compared to £924,648 in the previous year, an increase of £411,818. The main factors accounting for this increase in expenditure are reduced establishment costs but higher distributions to partners, higher staff, project and office costs.

In line with 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 £1,326,868 in 2023/24, compared to £911,425 in the previous year, an increase of £415,443.

Financial outlook

Community Works' immediate financial position is stable and secure for 2024/25. 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 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 2024/25 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 2024**

STRATEGIC REPORT

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 2023/24 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 2023/24 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 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 three months' payroll and redundancy costs for all staff. As of 31st March 2024, this sum is £48,000.

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'.

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

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 includes:

- Completing the review and update of our new strategic plan for the organisation
- Supporting the organisation as we continue to navigate and operate in a challenging financial context
- Build on our Environmental work
- Continuation and development of the commitment across the organisation to improve our diversity and inclusion work and create more inclusive and safe working spaces
- Development work related to increasing VCSE leadership engagement with changing NHS structures locally and across Sussex
- Continuing to identify new areas of delivery based on needs of our partners and members

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

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 2023/24, 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.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2023/24 was £57,808 (2022/23: £57,416), 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) 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.

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 2023/24, 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.

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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
Mrs P Beesley
Mr D M Jensen
Ms C Vizor
Ms P Mitchell
Mr G Brown
Mr G Shanks
Mr I Bretman
Miss R Jarman

Company Secretary
Ms J Sumner

Senior Statutory Auditor
Shona Wardrop C.A.

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

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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

BRIGHTON & HOVE COMMUNITY WORKS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

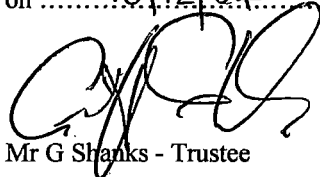
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on16/12/24.....and signed on the board's behalf by:



Mr G Shanks - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON & HOVE COMMUNITY WORKS**

Opinion

We have audited the financial statements of Brighton & Hove Community Works (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON & HOVE COMMUNITY WORKS**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON & HOVE COMMUNITY WORKS**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We discussed identified laws and regulation, fraud risk factors and the need to remain alert among the audit team.

The company is subject to laws and regulations that directly affect the financial statements including companies and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statements disclosures and agreeing them to supporting documentation where necessary.

The company is subject to many other laws and regulations where the consequence of non-compliance could have a material effect on amounts or disclosure in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charitable company.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:

- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charities Act 2011 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON & HOVE COMMUNITY WORKS**

Other matters we are required to address

In line with the exemptions available to small charities, the accounts for the charitable company were unaudited for the period to 31st March 2023. No misstatements have been identified which materially affect the current period's financial statements.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shona Wardrop

Shona Wardrop C.A. (Senior Statutory Auditor)
Chariot House Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 16/12/24

BRIGHTON & HOVE COMMUNITY WORKS**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,751	1,514,003	1,541,354	847,038
Other trading activities	3	38,351	1,561	39,912	39,401
Investment income	4	<u>6,482</u>	<u>2</u>	<u>6,484</u>	<u>1,318</u>
Total		<u>72,184</u>	<u>1,515,566</u>	<u>1,587,750</u>	<u>887,757</u>
EXPENDITURE ON					
Raising funds		9,598	-	9,598	13,223
Charitable activities					
Staff Costs	5	95,045	473,480	568,525	512,480
Establishment Costs		14,044	22,061	36,105	111,652
Office Costs		15,413	118,362	133,775	44,034
Project Costs		(13,050)	242,370	229,320	140,881
Distributions to Partners		<u>-</u>	<u>359,143</u>	<u>359,143</u>	<u>102,378</u>
Total		<u>121,050</u>	<u>1,215,416</u>	<u>1,336,466</u>	<u>924,648</u>
NET INCOME/(EXPENDITURE)		(48,866)	300,150	251,284	(36,891)
RECONCILIATION OF FUNDS					
Total funds brought forward		247,127	-	247,127	284,018
TOTAL FUNDS CARRIED FORWARD		<u>198,261</u>	<u>300,150</u>	<u>498,411</u>	<u>247,127</u>

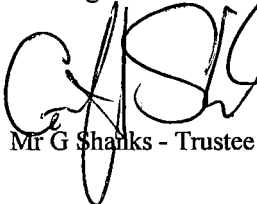
The notes form part of these financial statements

BRIGHTON & HOVE COMMUNITY WORKS (REGISTERED NUMBER: 03895635)

BALANCE SHEET
31ST MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Investments	11	1	-	1	1
CURRENT ASSETS					
Debtors	12	11,400	-	11,400	177,291
Cash at bank and in hand		<u>256,984</u>	<u>265,350</u>	<u>522,334</u>	<u>687,252</u>
		268,384	265,350	533,734	864,543
CREDITORS					
Amounts falling due within one year	13	(35,324)	-	(35,324)	(617,417)
NET CURRENT ASSETS		<u>233,060</u>	<u>265,350</u>	<u>498,410</u>	<u>247,126</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>233,061</u>	<u>265,350</u>	<u>498,411</u>	<u>247,127</u>
NET ASSETS		<u>233,061</u>	<u>265,350</u>	<u>498,411</u>	<u>247,127</u>
FUNDS	14				
Unrestricted funds				198,261	247,127
Restricted funds				<u>300,150</u>	-
TOTAL FUNDS				<u>498,411</u>	<u>247,127</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/12/24 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 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(171,402)</u>	<u>191,293</u>
Net cash (used in)/provided by operating activities		<u>(171,402)</u>	<u>191,293</u>
Cash flows from investing activities			
Interest received		<u>6,484</u>	<u>1,318</u>
Net cash provided by investing activities		<u>6,484</u>	<u>1,318</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>687,252</u>	<u>494,641</u>
Cash and cash equivalents at the end of the reporting period		<u>522,334</u>	<u>687,252</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 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	251,284	(36,891)
Adjustments for:		
Interest received	(6,484)	(1,318)
Decrease/(increase) in debtors	165,891	(151,246)
(Decrease)/increase in creditors	<u>(582,093)</u>	<u>380,748</u>
Net cash (used in)/provided by operations	<u>(171,402)</u>	<u>191,293</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	<u>687,252</u>	<u>(164,918)</u>	<u>522,334</u>
	<u>687,252</u>	<u>(164,918)</u>	<u>522,334</u>
Total	<u>687,252</u>	<u>(164,918)</u>	<u>522,334</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.

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.

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2024**

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.

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 31ST MARCH 2024****2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	12,464	9,705
Grants	<u>1,528,890</u>	<u>837,333</u>
	<u>1,541,354</u>	<u>847,038</u>

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

	2024	2023
	£	£
BHCC - TSIP	387,686	370,157
Building Better Opportunities (Big Lottery Fund)	-	52,485
Adur & Worthing Council	236,811	93,940
Sompting Big Local	242,537	146,650
West Sussex County Council	50,000	46,884
NHS Sussex - West Sussex	-	25,000
Sussex Community Foundation	-	6,998
NAVCA	-	10,000
CCG Leadership	20,000	69,595
BHCC- COMF	-	2,298
NHS Sussex	120,000	9,375
Mentoring Programme	354	2,226
CCG Small Grants	140,625	-
CCG Sussex VCSE	306,375	1,725
Adult Social Care	<u>24,502</u>	<u>-</u>
	<u>1,528,890</u>	<u>837,333</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

2. DONATIONS AND LEGACIES - continued

Grants received within a financial year, but deferred to the following year are as follows:

	2024	2023
	£	£
Adur & Worthing Council	-	27,507
NHS England Leadership	-	20,000
Mentoring Programme	-	354
Sompting Big Local	-	33,062
NHS Sussex Small Grants	-	140,625
NHS Sussex VCSE Leaders Alliance	-	306,375
Adult Social Care	-	24,502
BHCC - TSIP	-	11,686
	<u>-</u>	<u>564,111</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Training Service	5,153	5,075
Consultancy Service	6,448	10,636
Other Fees	13,898	10,068
Membership	14,413	13,622
	<u>39,912</u>	<u>39,401</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>6,484</u>	<u>1,318</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Staff Costs	568,525
Establishment Costs	36,105
Office Costs	133,775
Project Costs	229,320
Distributions to Partners	<u>359,143</u>
	<u>1,326,868</u>

6. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Independent Examiner's fee	-	2,850
Auditors Remuneration	<u>8,400</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

£208 was paid to 2 trustees relating to reimbursement of travel costs (2023: £205) during the year.

8. STAFF COSTS

	2024 £	2023 £
Salaries	511,308	460,130
Social Security costs	42,547	44,001
Pension costs	<u>24,021</u>	<u>21,590</u>
	<u>577,876</u>	<u>525,721</u>

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

	2024	2023
Average Number	<u>18</u>	<u>17</u>

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

The average number of employees on a Full Time equivalent basis is 15 (2023: 14).

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

8. STAFF COSTS - continued

Key management personnel (comprising trustees and the CEO) remuneration (being gross salary, employers' national insurance and employers' pension) in 2023/24 was £57,808(2022/23: £57,416), 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	422,979	424,059	847,038
Other trading activities	39,401	-	39,401
Investment income	<u>1,309</u>	<u>9</u>	<u>1,318</u>
Total	<u>463,689</u>	<u>424,068</u>	<u>887,757</u>
EXPENDITURE ON			
Raising funds	13,223	-	13,223
Charitable activities			
Staff Costs	280,333	232,147	512,480
Establishment Costs	45,583	66,069	111,652
Office Costs	17,768	26,266	44,034
Project Costs	138,673	2,208	140,881
Distributions to Partners	<u>5,000</u>	<u>97,378</u>	<u>102,378</u>
Total	<u>500,580</u>	<u>424,068</u>	<u>924,648</u>
NET INCOME/(EXPENDITURE)	(36,891)	-	(36,891)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>284,018</u>	<u>-</u>	<u>284,018</u>
TOTAL FUNDS CARRIED FORWARD	<u>247,127</u>	<u>-</u>	<u>247,127</u>

BRIGHTON & HOVE COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st April 2023 and 31st March 2024	<u>2,435</u>
DEPRECIATION	
At 1st April 2023 and 31st March 2024	<u>2,435</u>
NET BOOK VALUE	
At 31st March 2024	<u>—</u>
At 31st March 2023	<u>—</u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st April 2023 and 31st March 2024	<u>1</u>
NET BOOK VALUE	
At 31st March 2024	<u>1</u>
At 31st March 2023	<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:	%
Ordinary	holding 100

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024****12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	5,827	172,214
Rent Deposit	2,651	3,993
Prepayments and accrued income	2,922	1,084
	<u>11,400</u>	<u>177,291</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	3,595	-
Social security and other taxes	10,478	-
Other creditors	286	16,555
Accruals and deferred income	20,965	600,862
	<u>35,324</u>	<u>617,417</u>

14. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	36,183	92,778	128,961
Payroll and Redundancy Provision	189,644	(141,644)	48,000
Digital Investment	21,300	-	21,300
	<u>247,127</u>	<u>(48,866)</u>	<u>198,261</u>
Restricted funds			
BHCC TSIP	-	17,529	17,529
Adur & Worthing Councils	-	34,800	34,800
West Sussex County Council	-	50,000	50,000
Sompting Big Local	-	35,474	35,474
A&W Food Transition	-	20,000	20,000
Sussex VCSE	-	129,735	129,735
Adult Social Care	-	12,612	12,612
	<u>-</u>	<u>300,150</u>	<u>300,150</u>
TOTAL FUNDS	<u>247,127</u>	<u>251,284</u>	<u>498,411</u>

BRIGHTON & HOVE COMMUNITY WORKS**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024****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	72,184	(121,050)	(48,866)
Restricted funds			
BHCC TSIP	388,373	(370,844)	17,529
Adur & Worthing Councils	237,782	(197,982)	34,800
West Sussex County Council	50,000	-	50,000
Sompting Big Local	233,438	(197,964)	35,474
A&W Food Transition	20,000	-	20,000
NHS Small Grants Fund	240,096	(240,096)	-
Sussex VCSE	326,375	(196,640)	129,735
Adult Social Care	24,502	(11,890)	12,612
	<u>1,515,566</u>	<u>(1,215,416)</u>	<u>300,150</u>
TOTAL FUNDS	<u>1,587,750</u>	<u>(1,336,466)</u>	<u>251,284</u>

Comparatives for 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	40,000	-	(18,700)	21,300
	<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 2024**

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			
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>

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.

Other Adur & Worthing restricted funding is for operational and project work that has been carried into 2024/25. This relates to work for our LCN role which supports health initiatives across Adur & Worthing and West Sussex. And our Ukraine worker role, which supports the Ukraine communities across Adur & Worthing and West Sussex.

West Sussex County 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 Transition. 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.

NHS Small Grants Fund. We were awarded a contract to distribute funding from the Health Inequalities Small Grant Fund to local VCSE organisations. The money was distributed by Community Works to other VCSE organisations that applied to the funds via a small grants open application process.

14. MOVEMENT IN FUNDS - continued

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 Health 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.

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 £24,021 (2023: £21,590. At the year end £286 was due to the provider (2023: £115).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

BRIGHTON & HOVE COMMUNITY WORKS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,464	9,705
Grants	<u>1,528,890</u>	<u>837,333</u>
	1,541,354	847,038
Other trading activities		
Training Service	5,153	5,075
Consultancy Service	6,448	10,636
Other Fees	13,898	10,068
Membership	<u>14,413</u>	<u>13,622</u>
	39,912	39,401
Investment income		
Deposit account interest	<u>6,484</u>	<u>1,318</u>
Total incoming resources	1,587,750	887,757
EXPENDITURE		
Raising donations and legacies		
Wages	9,598	13,223
Charitable activities		
Grants to VCS	359,143	102,378
Staff Costs	568,525	512,480
Establishment Costs	36,105	111,652
Office Costs	133,775	33,786
Project Costs	<u>229,320</u>	<u>151,129</u>
	<u>1,326,868</u>	<u>911,425</u>
Total resources expended	<u>1,336,466</u>	<u>924,648</u>
Net income/(expenditure)	<u>251,284</u>	<u>(36,891)</u>

This page does not form part of the statutory financial statements