



Community-Led Solutions to Tackling Inequality

The Trust for Developing Communities

Report of the Trustees and Financial Statements

for the Year Ended 31st March 2019

Registered Address: Community Base 113 Queens Road Brighton BN1 3XG

Company Registration Number: 3939332

Registered Charity Number: 1106623

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The Trust for Developing Communities

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The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2018. 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 2015).

Objectives and Activities

Objectives and aims

TDC's Vision is for Brighton and Hove to become a city of equality, diversity and inclusion where our communities thrive.

Our Mission is to deliver community-led solutions.

Our Values are community, equality, diversity and inclusion.

Community "Strong communities are the key to health and happiness!". Community-led solutions produce longer lasting and more meaningful change. When we connect people, organisations and communities this maximises our resources and improves our well-being. Together we are greater than the sum of our parts.

Equality "None of us can truly thrive whilst some of us are in poverty!" To address economic, social and health inequalities, we recognise that everyone has different needs and opportunities. It is essential that resources are focused where they are most needed to enable everyone to play their full part - which benefits us all.

Diversity "Our diversity is our strength!" We are enriched by our range of cultures, situations, sexualities, genders, faiths, ages and abilities. This unique blend gives us the experience and perspectives we need to address our city's problems.

Inclusion "There is no 'them and us' only us!" We all have something valuable to offer, so when we support people to participate, including our most excluded and vulnerable residents - everyone gains from this contribution.

Objectives and Activities

Our Role. TDC deliver community development and engagement work in Brighton and Hove supporting communities to build on their strengths, identify issues and deliver solutions. We work with a broad range of groups including young people, older people, Black and Minority Ethnic communities, and people from excluded communities and deprived neighbourhoods. By showing that tackling inequality benefits the whole community we aim to inspire people around the country and the whole world.

The formal Objects of TDC, as laid in our Memorandum and Articles of Association ("the Objects") are to further such charitable purposes for the benefit of the inhabitants of economically and socially or socially disadvantaged communities in South East England as the Trustees see fit, in particular but not exclusively by:

1. developing their capacity and skills and advancing education in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society;
2. advancing education including, but not limited to the foregoing, the provision of training;
3. providing, in the interests of social welfare, facilities for recreation and other leisure-time occupation with the object of improving the conditions of life of the said inhabitants having need of such facilities by reason of their age, youth, sex, race, infirmity, disablement, sexual orientation, gender, poverty or social or economic circumstances; and
4. promoting the elimination of unfair discrimination on the grounds of race, sex or disability and encouraging equality of opportunity.

Public benefit

In shaping TDC's objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section (17) 5 of the Charities Act 2011 to have due regard to public benefit, to ensure that the planned activities will contribute to the overall aims and objectives of the charity. The Board believes that TDC's work, detailed below, is fully in line with the organisation's charitable objectives, and displays clear public benefit as it proactively seeks to tackle economic, social and health inequalities by supporting people to build strong communities.

Strategic Report

Achievement and performance

Charitable activities

The Trust for Developing Communities delivered our largest ever programme of work and our most diverse range of activities in 2018-19 - all focused on delivering grassroots community led solutions to tackle inequality in Brighton and Hove. Our work was delivered through four departments: Neighbourhood, Youth, Equalities and Training & Consultancy, each overseen by a highly experienced Director leading dedicated and dynamic teams of community development workers, youth workers and volunteers.

Neighbourhood

TDC's community development work in neighbourhoods experiencing high deprivation remains at the heart of all our activity. In 2018-19 we supported over 500 people to participate in running community activity and over 700 people to participate in neighbourhood action planning. Neighbourhood plans focus on enabling partnership projects where communities and services can work together on a shared agenda - such as the digital hub in Hollingdean and the restorative justice projects on Phoenix & Pankhurst Estates. Equalities data shows our work enables a diverse range of people to contribute to their communities - 23% are disabled, 12% are from BAMER communities (Black, Asian, Minority Ethnic and Refugee) and 4% from LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer) communities.

We supported small community groups to fundraise over £32k in small grants and over £120k in volunteer time and in-kind donations. These include weekly groups and services such as job clubs, foodbanks, family groups and social groups for older people; facility managing groups like friends of parks and community buildings management groups; and project groups, such as renovation and greening projects. A highlight this year was Friends of Farm Green who opened their new play park after they were supported to raise £70k.

TDC was involved in supporting community members to award £27k in grants of up to £500 per project to 85 local community run projects promoting health and well-being across the city, through the Healthy Neighbourhood Fund.

Our Community Development Workers also supported community members to develop skills and confidence through formal and informal training. Including training on bookkeeping, food hygiene, first aid, risk assessing, committee and governance skills, fundraising and workshops on personal and group development. TDC also ran a programme of regular Practice Sessions for colleagues from many other organisations to cascade skills across the city.

Strategic Report

Achievement and performance

Charitable activities

Youth

TDC had substantially our biggest year of delivering safe and transformative youth work, primarily through our Youth Grants Programme contracts for the East and North Areas of Brighton. For this work, we delivered 4,468 accredited outcomes with 695 young people - surpassing our target of 560 young people. 56% of our young people live in Council tenancies - a key performance indicators, and the highest proportion of all the Youth Grants Programme providers.

Our dynamic, innovative and varied youth work programme included: funding from Sussex Police and Crime Commissioner to support young people away from criminal trajectories by supporting young people to build and race a kit car; running creative pilots to enable young people to develop tech solutions to tackle youth loneliness, and to make community spaces more accessible for young people; in Whitehawk - starting a new Youth Café delivering the Our Future City Social Action project; supporting young people to engage in the Cross-Party Working Group with local politicians; supporting the Woodingdean Youth Centre with Project Management; providing individual support to young people with health and well-being issues; supporting the establishment of the Saltdean and Rottingdean Youth Club; running a Youth Sports Festival in Moulsecoomb and consultation with over 300 people on a new skate park in the area; delivering welfare work to young people at the Pride Festival; continuing our successful work with young Travellers in partnership with Friends, Families and Travellers; and with Look Sussex to support blind and partially sighted young people.

Equalities

BAMER. Our work with BAMER communities includes our Engagement work, through which we ran a series of consultations on topics including: social isolation; barriers to using on-line GP services, understanding attitudes to dementia; and the health benefits of volunteering.

Our research on volunteering showed how volunteering positively impacts on isolation and loneliness and the associated mental and physical health issues; can provide a bridge between people from BAMER communities and health and social care services; can improve skills, confidence, agency, independence, well-being and employment prospects. In response to these findings TDC ran Brighton and Hove's first ever BAMER Volunteer Fair, a great success with over 40 organisations present and almost 200 people attending.

"I would like to give back to the society and community I live in. I found the fair very resourceful and inspiring, motivating me to get involved in volunteering and to help others." BAMER volunteer fair attendee

Strategic Report

Achievement and performance

Charitable activities

TDC deliver psychosocial support with BAMER communities to support improved mental health. This included running the BAMER Wellbeing Event 'The Greatest Wealth is Health', attended by over 400 people. We also worked both with the Survivor's Network and with RISE to enable their work to more effectively reach people from BAMER communities.

New work to support people from BAMER communities included our offer of 'Social Prescribing Plus'- personalised, individual support to enable access to non-medical activities that improve health and our work supporting people with learning English, literacy and employment through the 'MESH' project.

Older People. We more than doubled our targets by delivering community development work over 700 older people across the city, supporting older people to run activities such as Over 50s IT Group at the Vallance Centre, Coldean Supper Club and the Hollingdean Knitting Group. We completed our Dementia Action Alliance work with Age UK - having trained over 300 new Dementia Friends and supported a peer-led group for people living with and affected by dementia.

Training & Consultancy

Citywide Projects. We continue to support a wide range community of identity groups across the city. This included a focused project to support the Community Buildings Network (CBN) - a peer support group of people running community buildings across the city. Through this we bought together a shared resource for 36 buildings, created and delivered a health check tool, focused support on six buildings and supported the ongoing development of the network. "TDC support has completely revitalised the CBN." CBN Network Member.

Community Research and Learning. We began a new series of networking events focused on bringing together community groups with statutory services to ensure stronger connections and coordination within neighbourhoods. Then, following the loss of an important community service in Moulsecoomb, TDC stepped up to ensure people could continue to gain access to adult education opportunities, with proactive outreach to people further from mainstream education. TDC also worked with Brighton University to begin a community-led research project exploring barriers to services for people from a neighbourhood experiencing high levels of deprivation.

Strategic Report

Financial review

Financial position - overview

In 2018-19 TDC achieved £786,921 income (£2018: £652,695), our record year for income involving growth of 20%.

Having spent out our restricted reserves in the year, as planned, our end of year position is an increase in our unrestricted reserves by £15,311 to £270,367 (2018: £255,055)

Investment policy and objectives

All TDC monies held in reserves are spread across different financial institutions that are covered by the £85,000 maximum Financial Services Compensation Scheme. We review the investment income from these funds at Internal Sub-Committee meetings and weigh this against speed of access to monies.

Reserves policy

The TDC reserves policy has remained consistent since 2009: "The Trustees believe that the reserves target should be sufficient for six months' expenditure." This would cover, if necessary, any redundancy payments due to employees, support to employees in finding alternative employment, terminating service contracts such as rent, telephone, broadband, etc. and a contingency sum for outstanding liabilities such as accountancy, audit and other professional costs, or obtaining alternative funding to continue TDC's work in whole or in part. The Trustees can designate unrestricted funds to specific purposes, which includes a Designated Redundancy Fund.

Future plans

TDC's Strategic Plan 'Community-Led Solutions to Tackling Inequality' sees us building on the organisation's strengths - such as the strong, trusting relationships with communities and with partners; gained through successfully delivering responsive, grassroots community development and engagement work for nineteen years. Having refreshed our vision and our values, we are now piloting new models of work, further integrating our diverse delivery, improving organisational infrastructure and enacting our four-year sustainable business plan. This work is enabling us to be responsive to community need, to further develop as a dynamic, impactful and sustainable charity which plays a central role in enabling Brighton and Hove to become a beacon of equality.

Structure, Governance and Management

Governing document

The Trust for Developing Communities (TDC) was incorporated as a company limited by guarantee on 3 March 2000 and received charitable status on 5 November 2004.

Its governing document is its Memorandum and Articles of Association dated 3 March 2000, amended at General Meetings held on 12 December 2002, 20 October 2004 and 18th October 2016.

Board Membership

TDC would like to thank all Trustees who served during 2018-19, listed below, in particular our outgoing Chair of Trustees, Professor Gail Findlay, who handed the baton in November 2019, to our new Chair, Jan Chmiel, who was appointed following an open recruitment process.

Prospective Trustees undertake an application process, with Board Member voting to co-opt suitable candidates onto the Board. Once Co-opted, Trustees undergo a thorough induction process, and are then put forward for election by TDC's Members at each AGM (Annual General Meeting), for a three-year term.

The Trustees must consist of at least five and not more than 15 individuals. Each year TDC holds an AGM, with invitations sent to all Members and to a wide range of people and organisations, where annual accounts and report are presented and there are elections for Trustees. One third of the Trustees must retire at each AGM, though may stand for re-election. There is a range of skills represented on the Board, and a good mix of different sections of the community

Board Meetings and Sub-Committees

The Board oversees the work of TDC, meeting at least four times a year, receiving reports from the staff and from its Sub-Committees. The Board offers both organisational support and scrutiny, sets policy, reviews reports on delivery and financial performance, agrees the annual budget and takes decisions on major matters.

In 2018-19 TDC operated two Sub-Committees: an Internal Sub-Committee focusing on finance, human resources and governance and an External Sub-Committee, focusing on income generation, strategy, partnerships and communications. Minutes of sub-committee meetings were received by the Board and decisions taken in relation to their recommendations.

Management and Staffing

The Trustees delegate day to day decision making to the Chief Executive who is supported by the Senior Leadership Team. The Board would like to express their appreciation to all the staff team, for their skilled work and for their dedication.

Structure, Governance and Management

Remuneration

Matters of recruitment and remuneration are overseen by TDC's Internal Sub-committee who set rates of pay in reference to the NJC scales, and benchmarking with similar organisations.

Relationships with Related Parties, including Key Partnerships

Strong partnership working is key to the success of TDC - and we continue to work closely with a broad range of community groups, charities, statutory bodies, academic institutions and businesses to benefit communities.

Risk management

TDC's risk management approach is overseen by our Internal Sub-Committee and includes a regular thorough review of the risks that we may encounter. This informs the ongoing development of policies and procedures which serve to mitigate identified risks. We are proactive in addressing risk and respond promptly to emerging issues.

The Trustees regularly consider the major risks to which TDC is potentially exposed and are confident that controls are in place to mitigate those risks. We pay particular attention to our work with and children and with vulnerable adults - ensuring we have robust safeguarding and child protection policies and procedures in place.

The Trustees have been proactive in developing and delivering a sustainable business plan to ensure that our essential work with communities can continue to address need and can further increase its impact into the future.

Reference and Administrative Details

Registered Company number

03939332

Registered Charity number

1106623

Registered office

Community Base
113 Queens Road
Brighton
East Sussex
BN1 3XG

**Report of The Trustees
For the Year Ended 31st March 2019**

Reference and Administrative Details

Trustees

Dr N Ashwell	- resigned 18/11/2019
Mr R Brown MBE	
Mr D Byrne	- appointed 8/5/2018
Ms L Carroll	- resigned 23/7/2018
Mr J Chmiel	- appointed 18/11/2019
Prof G Findlay	- resigned 18/11/2019
Ms E Haughton	- appointed 8/5/2018
Mr G Heath	- appointed 19/1/2019
Mr. J H W Homewood	
Ms V Johnson	- resigned 19/1/2019
Ms L Marley	- appointed 2/9/2019
Ms E P O'Leary	
Ms L A Williams	- resigned 18/11/2019
Mr P Wishart	- appointed 19/1/2019

Company Secretary

Mr G Heath

Independent examiner

John Thacker FCA DChA
the Institute of Chartered Accountants
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

FUNDS HELD AS CUSTODIAN FOR OTHERS

No funds are currently held as a custodian for other organisations.

Statement of Trustees Responsibilities

The trustees (who are also the directors of The Trust for Developing Communities 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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on **19th December 2019** and signed on the board's behalf by:

.....
Mr J Chmiel - Trustee

**Independent Examiner's Report to the Trustees of
The Trust for Developing Communities (Registered Number: 03939332)**

Independent examiner's report to the trustees of The Trust for Developing Communities ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2019.

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 registered member of the Institute of Chartered Accountants 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

John Thacker FCA DChA
the Institute of Chartered Accountants
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 19th December 2019

The Trust for Developing Communities

Statement of Financial Activities (Incorporating an Income and Expenditure Account) For the Year Ended 31st March 2019

		Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	Not es	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,506	1,050	25,556	27,284
Charitable activities	5				
Community benefit		-	722,855	722,855	543,768
Other trading activities	3	22,545	12,637	35,182	78,347
Investment income	4	<u>3,328</u>	<u>-</u>	<u>3,328</u>	<u>3,296</u>
Total		50,379	736,542	786,921	652,695
EXPENDITURE ON					
Raising funds	6	-	14,634	14,634	12,514
Charitable activities	7				
Community benefit		-	791,174	791,174	636,047
Support costs		<u>4,367</u>	<u>-</u>	<u>4,367</u>	<u>3,605</u>
Total		4,367	805,808	810,175	652,166
NET INCOME/(EXPENDITURE)		46,012	(69,266)	(23,254)	529
Transfers between funds	16	<u>(30,700)</u>	<u>30,700</u>	<u>-</u>	<u>-</u>
Net movement in funds		15,312	(38,566)	(23,254)	529
RECONCILIATION OF FUNDS					
Total funds brought forward		255,056	38,566	293,622	293,093
TOTAL FUNDS CARRIED FORWARD		<u>270,368</u>	<u>-</u>	<u>270,368</u>	<u>293,622</u>

The notes form part of these financial statements

The Trust for Developing Communities (Registered Number: 03939332)

Balance Sheet
At 31st March 2019

	Not es	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	13	6,097	-	6,097	-
CURRENT ASSETS					
Debtors	14	63,634	-	63,634	14,562
Cash at bank and in hand		<u>308,361</u>	<u>-</u>	<u>308,361</u>	<u>326,715</u>
		371,995	-	371,995	341,277
CREDITORS					
Amounts falling due within one year	15	(107,724)	-	(107,724)	(47,655)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS					
		<u>264,271</u>	<u>-</u>	<u>264,271</u>	<u>293,622</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>270,368</u>	<u>-</u>	<u>270,368</u>	<u>293,622</u>
NET ASSETS					
		<u>270,368</u>	<u>-</u>	<u>270,368</u>	<u>293,622</u>
FUNDS					
Unrestricted funds	16			270,368	255,056
Restricted funds				<u>-</u>	<u>38,566</u>
TOTAL FUNDS					
				<u>270,368</u>	<u>293,622</u>

The notes form part of these financial statements

The Trust for Developing Communities (Registered Number: 03939332)

Balance Sheet

At 31st March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 on **19th December 2019** and were signed on its behalf by:

.....
Mr J Chmiel -Trustee

The notes form part of these financial statements

The Trust for Developing Communities

Cash Flow Statement

For the Year Ended 31st March 2019

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(12,536)</u>	<u>(6,454)</u>
Net cash provided by (used in) operating activities		<u>(12,536)</u>	<u>(6,454)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(9,146)	-
Interest received		<u>3,328</u>	<u>3,296</u>
Net cash provided by (used in) investing activities		<u>(5,818)</u>	<u>3,296</u>
		_____	_____
Change in cash and cash equivalents in the reporting period		(18,354)	(3,158)
Cash and cash equivalents at the beginning of the reporting period		<u>326,715</u>	<u>329,873</u>
Cash and cash equivalents at the end of the reporting period		<u><u>308,361</u></u>	<u><u>326,715</u></u>

The notes form part of these financial statements

The Trust for Developing Communities

Note to the Cash Flow Statement For the Year Ended 31st March 2019

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(23,254)	529
Adjustments for:		
Depreciation charges	3,049	-
Interest received	(3,328)	(3,296)
Increase in debtors	(49,072)	(7,839)
Increase in creditors	<u>60,069</u>	<u>4,152</u>
Net cash provided by (used in) operating activities	<u>(12,536)</u>	<u>(6,454)</u>

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 2015)', 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.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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.

Reconciliation with previous generally accepted accounting principles

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required. No restatement of comparative items was required.

Income

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

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Grants are recognised in full in the SOFA in the year in which they are receivable. Grants for the purchase of fixed assets are credited to restricted income when they are receivable. Where the use of the asset is restricted, depreciation is charged against the restricted fund. Where the use of the asset is not restricted it is transferred to the general fund.

Other income, including investment income, is recorded on an accruals basis.

1. **Accounting Policies – continued**

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised.

During the year the charity acquired assets in the form of office furniture and computer equipment.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

The charity has various types of funds for which it is responsible.

Unrestricted Funds - these funds are for use on the general charitable objectives of the charity.

Restricted Funds - these funds are for use as directed by the donor.

Designated Funds - these are funds which the Board of the charity, rather than the donor, has designated as being for specific purposes.

Pension scheme

The charity offers all staff regardless of income the option to join the Aegon group pension scheme. The employer currently pays 6%.

The Trust for Developing Communities

Notes to the Financial Statements – continued For the Year Ended 31st March 2019

2. Donations and Legacies

	2019	2018
	£	£
Donations	2,733	7,911
Grants	<u>22,823</u>	<u>19,373</u>
	<u>25,556</u>	<u>27,284</u>

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

	2019	2018
	£	£
Core Funding - Third Sector Investment Programme (TSIP) - BHCC	<u>22,823</u>	<u>19,373</u>

3. Other Trading Activities

	2019	2018
	£	£
Fees	29,117	34,413
Contracts for Services	<u>6,065</u>	<u>43,934</u>
	<u>35,182</u>	<u>78,347</u>

4. Investment Income

	2019	2018
	£	£
Deposit account interest	<u>3,328</u>	<u>3,296</u>

The Trust for Developing Communities

Notes to the Financial Statements – continued For the Year Ended 31st March 2019

5. Income From Charitable Activities

	Activity	2019 £	2018 £
Grants	Community benefit	<u>722,855</u>	<u>543,768</u>

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

	2019 £	2018 £
Adult Social Care - BHCC	36,177	54,854
Bangladeshi Womens Group	-	1,197
BBC Children in Need	16,942	16,806
Brighton and Hove City Council - Training and Networking	9,200	-
Big Lottery Fund	-	7,125
Brighton and Hove Youth Grants Programme	160,740	118,614
Communities Fund	20,000	-
Community Learning Programme	6,250	-
Co-op Foundation	20,000	-
Dementia Action Alliance	10,000	-
Department of Health - HSCVF Grant	16,056	16,344
Department of Health - Social Prescribing	19,052	-
Friends, Families and Travellers	9,848	-
Friends of Downlands	4,680	4,200
Impetus Neighbourhood Care Scheme	-	1,761
Ministry of Housing, Communities and Local Government	5,545	-
Psychosocial Support CCG & BHCC	38,258	-
Small and other grants	4,681	5,538
Sussex Community Foundation - I Will Fund	4,894	-
Sussex Partnership NHS Foundation Trust	17,895	15,679
Sussex Police and Crime Commission Fund	20,544	4,102
Third Sector Investment Programme	276,572	297,548
University of Brighton - CUPP	2,533	-
Youth Led Grants Programme	<u>22,988</u>	<u>-</u>
	<u>722,855</u>	<u>543,768</u>

6. Raising Funds

Raising donations and legacies

	2019 £	2018 £
Costs of Generating Funds	<u>14,634</u>	<u>12,514</u>

The Trust for Developing Communities

Notes to the Financial Statements – continued For the Year Ended 31st March 2019

7. Charitable Activities Costs

These costs are those associated in the delivery of the primary purpose of the charity - community benefit.

8. Support Costs

Support costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements including board and meeting expenses.

9. Net Income/(Expenditure)

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

	2019	2018
	£	£
Depreciation - owned assets	3,049	-
Independent Examination	<u>2,100</u>	<u>2,000</u>

10. Trustees' Remuneration and Benefits

No Trustees or connected persons received any remuneration during the year.

Trustees' expenses

Reimbursement of expenses incurred by Trustees amounted to £325 (2018: £524), in respect of travelling costs claimed by 2 (2018: 5) Trustees.

11. Staff Costs

During the year the charity employed 32 (previous year: 30) members of staff, most of whom were part-time, and eleven of whom were employed for less than a whole year.

No members of staff received emoluments of £60,000 or more in the year.

When calculated on the basis of full time equivalents this number equates to 14.4 (previous year: 17). The aggregate payroll costs in respect of these employees were:

Wages and Salaries (gross pay) £452,527 (2018: £418,803).

Social Security Costs £35,218 (2018: £33,124).

Pension Costs £28,575 (2018: £24,346).

The charity considers its key management personnel to be the Chief Executive Officer and the Senior Leadership Team. The total amount of remuneration and benefits paid to its key management personnel was £181,772 (2018: £123,761).

The Trust for Developing Communities

Notes to the Financial Statements – continued
For the Year Ended 31st March 2019

12. Comparatives for the Statement of Financial Activities - 2017/18

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,725	1,559	27,284
Charitable activities			
Community benefit	-	543,768	543,768
Other trading activities	17,854	60,493	78,347
Investment income	<u>3,296</u>	<u>-</u>	<u>3,296</u>
Total	46,875	605,820	652,695
EXPENDITURE ON			
Raising funds	797	11,717	12,514
Charitable activities			
Community benefit	723	635,324	636,047
Support costs	<u>3,605</u>	<u>-</u>	<u>3,605</u>
Total	5,125	647,041	652,166
NET INCOME/(EXPENDITURE)	41,750	(41,221)	529
Transfers between funds	<u>(6,788)</u>	<u>6,788</u>	<u>-</u>
Net movement in funds	34,962	(34,433)	529
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>220,093</u>	<u>73,000</u>	<u>293,093</u>
TOTAL FUNDS CARRIED FORWARD	<u>255,055</u>	<u>38,567</u>	<u>293,622</u>

The Trust for Developing Communities

Notes to the Financial Statements – continued For the Year Ended 31st March 2019

13. Tangible Fixed Assets

	Computer equipment £
COST	
Additions	<u>9,146</u>
DEPRECIATION	
Charge for year	<u>3,049</u>
NET BOOK VALUE	
At 31st March 2019	<u>6,097</u>
At 31st March 2018	<u>-</u>

14. Debtors: Amounts Falling Due Within One Year

	2019 £	2018 £
Trade debtors	52,705	7,520
Other debtors	-	400
Prepayments and accrued income	<u>10,929</u>	<u>6,642</u>
	<u>63,634</u>	<u>14,562</u>

15. Creditors: Amounts Falling Due Within One Year

	2019 £	2018 £
Trade creditors	18,210	7,530
Social security and other taxes	11,328	8,548
Other creditors	2,298	5,620
Deferred Income	31,767	23,500
Accrued expenses	<u>44,121</u>	<u>2,457</u>
	<u>107,724</u>	<u>47,655</u>

The Trust for Developing Communities

Notes to the Financial Statements – continued
For the Year Ended 31st March 2019

16. Movement in Funds

	At 1/4/18	Net movement in funds	Transfers between funds	At 31/3/19
	£	£	£	£
Unrestricted funds				
General fund	176,869	46,013	(11,101)	211,781
Bevendean Community Building (designated)	7,487	-	-	7,487
Redundancy Fund (designated)	45,700	-	5,400	51,100
IT Fund (designated)	15,000	-	(15,000)	-
Youth Work (designated)	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
	255,056	46,013	(30,701)	270,368
Restricted funds				
Bevendean Community Building	1,000	-	(1,000)	-
BME Engagement	2,377	-	(2,377)	-
BME Psychosocial	3,170	-	(3,170)	-
Citywide	5,569	-	(5,569)	-
Consolidated Youth Work	16,271	-	(16,271)	-
Hollingdean & Saunders Park CD Project	1,481	-	(1,481)	-
Locally Based Activities for Older People	3,939	-	(3,939)	-
C-ODE	4,759	-	(4,759)	-
Equalities Project	-	(13,013)	13,013	-
Neighbourhood Projects	-	(28,036)	28,036	-
Training & Consultancy Projects	-	(11,329)	11,329	-
Youth Work Projects	<u>-</u>	<u>(16,889)</u>	<u>16,889</u>	<u>-</u>
	38,566	(69,267)	30,701	-
TOTAL FUNDS	<u>293,622</u>	<u>(23,254)</u>	<u>-</u>	<u>270,368</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,379	(4,366)	46,013
Restricted funds			
Equalities Project	163,590	(176,603)	(13,013)
Neighbourhood Projects	229,185	(257,221)	(28,036)
Training & Consultancy Projects	62,983	(74,312)	(11,329)
Youth Work Projects	<u>280,784</u>	<u>(297,673)</u>	<u>(16,889)</u>
	736,542	(805,809)	(69,267)
TOTAL FUNDS	<u>786,921</u>	<u>(810,175)</u>	<u>(23,254)</u>

The Trust for Developing Communities

Notes to the Financial Statements – continued For the Year Ended 31st March 2019

16. Movement in Funds - continued

Comparatives for movement in funds

	At 1/4/17	Net movement in funds	Transfers between funds	At 31/3/18
	£	£	£	£
Unrestricted Funds				
General fund	141,906	41,751	(6,788)	176,869
Bevendean Community Building (designated)	7,487	-	-	7,487
Redundancy Fund (designated)	45,700	-	-	45,700
IT Fund (designated)	15,000	-	-	15,000
Youth Work (designated)	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	220,093	41,751	(6,788)	255,056
Restricted Funds				
Bevendean CD Project	-	237	(237)	-
Bevendean Community Building	1,000	-	-	1,000
BME Engagement	4,000	(1,623)	-	2,377
BME Psychosocial	3,000	170	-	3,170
Citywide	-	5,569	-	5,569
Consolidated Youth Work	25,000	(8,729)	-	16,271
Dementia Project	-	(1,391)	1,391	-
Hollingdean & Saunders Park CD Project	10,000	(8,519)	-	1,481
Locally Based Activities for Older People	-	3,939	-	3,939
Moulsecoomb and Bates CD Project	10,000	(9,406)	(594)	-
Peacehaven Downlands Project	-	817	(817)	-
Queens Park and Craven Vale CD Project	-	(2,253)	2,253	-
South Portslade & Portland Road CD Project	-	(13)	13	-
Tarner and Eastern Road CD Project	-	(311)	311	-
Patient Participation	10,000	(9,641)	(359)	-
Department of Health HSCVF Grant	-	(1,083)	1,083	-
C-ODE	10,000	(7,738)	2,497	4,759
The Big Lottery	<u>-</u>	<u>(1,247)</u>	<u>1,247</u>	<u>-</u>
	73,000	(41,222)	6,788	38,566
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>293,093</u>	<u>529</u>	<u>-</u>	<u>293,622</u>

The Trust for Developing Communities

Notes to the Financial Statements – continued For the Year Ended 31st March 2019

16. 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	46,875	(5,124)	41,751
Restricted funds			
Bevendean CD Project	21,900	(21,663)	237
BME Engagement	40,078	(41,701)	(1,623)
BME Psychosocial	38,258	(38,088)	170
Citywide	25,500	(19,931)	5,569
Consolidated Youth Work	158,952	(167,681)	(8,729)
Dementia Project	10,000	(11,391)	(1,391)
Hollingdean & Saunders Park CD Project	38,440	(46,959)	(8,519)
Locally Based Activities for Older People	38,011	(34,072)	3,939
Moulsecoomb and Bates CD Project	35,506	(44,912)	(9,406)
Peacehaven Downlands Project	4,200	(3,383)	817
Queens Park and Craven Vale CD Project	29,840	(32,093)	(2,253)
South Portslade & Portland Road CD Project	29,610	(29,623)	(13)
Tarner and Eastern Road CD Project	39,000	(39,311)	(311)
Patient Participation	19,250	(28,891)	(9,641)
Department of Health HSCVF Grant	16,344	(17,427)	(1,083)
C-ODE	(450)	(7,288)	(7,738)
BBC Children in Need	16,806	(16,806)	-
Healthy Neighbourhood Fund TSIP - BHCC	37,450	(37,450)	-
The Big Lottery	<u>7,125</u>	<u>(8,372)</u>	<u>(1,247)</u>
	605,820	(647,042)	(41,222)
TOTAL FUNDS	<u>652,695</u>	<u>(652,166)</u>	<u>529</u>

17. Related Party Disclosures

There were no related party transactions for the year ended 31st March 2019.

18. Funds

The purpose of each restricted fund was as follows:

Neighbourhood - Restricted Projects

BHCC Healthy Neighbourhood Fund

TDC support local community organisations to distribute funds from Public Health to groups engaged in activities that improve the health of people in their communities. Funded through TSIP - the Third Sector Investment Programme by Brighton & Hove City Council (BHCC).

Community Development in Neighbourhoods

Delivered in: Bevendean, Hollingdean & Saunders Park, Moulsecoomb and Bates Estate, Queens Park and Craven Vale, South Portslade & Portland Road, Turner and Eastern Road. TDC continue to develop and support a range of community organisations in each of these neighbourhoods as funded through TSIP.

Creative Europe

Working with Fabrica Gallery to engage community members in the possibility of a public art project in Moulsecoomb and Bevendean funded by the European Union via Fabrica.

Patient Participation Groups.

Supporting local health services to engage with people from deprived neighbourhoods and excluded communities. Funded by Brighton and Hove Clinical Commissioning Group (CCG).

Equalities - Restricted Projects

BME Engagement

To facilitate effective engagement across the city with marginalised Black and Minority Ethnic (BME) groups and communities to contribute to council decision making. Commissioned through BHCC's TSIP, including funding from the CCG.

BME Psychosocial

To improve the mental health management and well-being of BME communities across the city through building relations with mental health services and engaging with members of BME communities. Commissioned by BHCC and the CCG.

Citywide

To deliver flexible community development support to community-based organisations across the city. Commissioned through TSIP.

18. Funds - continued

Department of Health - Health and Social Care Volunteering Fund

To improve health and care through neighbourhood community activity and volunteering to tackle loneliness.

Dementia Action Alliance

Delivering Dementia Friends training to community groups. Funded through a partnership with Age UK.

MESH

Migrant English for Speakers of Other Language Support Hub project is delivered in partnership with Friends Centre and Voices in Exile with funding from the Ministry of Housing and Local Government.

Locally Based Activities for Older People

To deliver community development work with older people, funded by Adult Social Care.

Peacehaven Downlands Project

Delivering community development work with older people in Downlands Court in Peacehaven.

Social Prescribing Plus

One to one support to people from BME Communities to access non-medical services to improve health. The project was formerly called Community Navigation Plus. Funded by the Department of Health via Together Co (formerly Impetus).

Training & Consultancy - Restricted Projects

BHCC Training and Networking

Running training and networking sessions - initially for Brighton and Hove City Council (BHCC) Staff - then later in the year extended to third sector service providers and local community groups.

Community Buildings Network

Support for the peer network of people running community buildings across the city. Funded by BHCC Community Fund.

Community Learning

Support for community members in neighbourhoods experiencing deprivation to access adult education.

18. Funds - continued

Youth Work - Restricted Projects

BBC Children in Need

A grant to deliver youth work in our neighbourhoods with children and young adults.

Building Connections.

The Cooperative Foundation funded two distinct projects under their Building Connections programme, one supporting young people to develop their own technological solutions to tackling youth loneliness and another to enable community building to be more accessible to young people.

Friends, Families & Travellers

Delivering Youth Work to young people from the Traveller community.

Schools and Sexual Health Project

Working in schools to provide informal education to young people, with funding from Brighton and Hove City Council (via Impact).

Sussex Community Foundation

Funding through the I Will Programme to support young people in East Brighton.

Sussex Partnership NHS Foundation Trust

Delivering individual wellbeing support to young people in schools as a partnership with Hangleton and Knoll Project and Impact Initiatives, funded by Sussex Partnership NHS Foundation Trust (via Impact).

Sussex Police and Crime Commissioner

Delivering projects to support young people to engage in positive activities, funded by Sussex Police and including funding from Greenpower towards the kit car project.

Youth Grants Programme

Commissioned by BHCC to deliver youth work in two contracts - one for the North Area of the City and one for the East Area of the city.

Youth-Led Grants Programme

Supporting BHCC to distribute grants to projects directly led by young people.

19. Statutory Information

The Trust for Developing Communities is a company limited by guarantee.

In accordance with clause 7 of its Memorandum of Association every member of the charity undertakes to contribute such an amount as may be required (not exceeding £1) to the charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

The Registered Office Address and Registered Number can be found in the 'Reference and Administrative Details' section of the Report of the Trustees.

The Trust for Developing Communities
Detailed Statement of Financial Activities
For the Year Ended 31st March 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,733	7,911
Grants	<u>22,823</u>	<u>19,373</u>
	25,556	27,284
Other trading activities		
Fees	29,117	34,413
Contracts for Services	<u>6,065</u>	<u>43,934</u>
	35,182	78,347
Investment income		
Deposit account interest	3,328	3,296
Charitable activities		
Grants	<u>722,855</u>	<u>543,768</u>
Total incoming resources	786,921	652,695
EXPENDITURE		
Raising donations and legacies		
Costs of Generating Funds	14,634	12,514
Charitable activities		
Charitable Activities	791,174	636,047
Support costs		
Governance costs		
Independent examination	2,100	2,000
AGM	692	871
Bank Charges	60	60
Board and Committee meeting expenses incl.administration	325	524
Printing , Postage & Stationery including Trust Developments	-	108
Companies House Filing Fees	-	13
Venue Hire & Refreshments	<u>1,190</u>	<u>29</u>
	<u>4,367</u>	<u>3,605</u>
Total resources expended	<u>810,175</u>	<u>652,166</u>
Net (expenditure)/income	<u>(23,254)</u>	<u>529</u>

This page does not form part of the statutory financial statements