

Registered number: 03939332
Charity number: 1106623

The Trust for Developing Communities
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2021

The Trust for Developing Communities
(A company limited by guarantee)

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The Trust for Developing Communities
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Reference and administrative details of the Company, its Trustees and advisers
for the year ended 31 March 2021

Trustees	Mr R Brown MBE Mr D Byrne Ms E Haughton Mr G Heath Ms E P O'Leary Mr J Chmiel (resigned 29 May 2020) Ms L Marley (resigned 5 June 2020) Mr M Pattinson, Chair (appointed 25 September 2020) Mr S M Kennedy (appointed 30 November 2020) Mr P Wishart (resigned 18 February 2021) Ms T Skae (appointed 18 February 2021)
Company registered number	03939332
Charity registered number	1106623
Registered office	Community Base 113 Queens Road Brighton BN1 3XG
Company secretary	Mr G Heath
Chief executive officer	Mr A Halle
Independent auditors	Kreston Reeves LLP Chartered Accountants Plus X Innovation Hub Lewes Road Brighton East Sussex BN2 4GL
Bankers	CAF Bank 25 Kings Hill Kings Hill West Malling Kent ME19 4TA

The Trust for Developing Communities
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Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of the company for the year 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective October 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Vision, Mission and Values

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.

b. Objectives

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 people living in areas with high levels of poverty and people from communities that experience exclusion. This includes work with young people, older people and people from Black, Asian and minority ethnic communities. By showing that tackling inequality benefits the whole community we aim to inspire people to take action.

c. Strategy

Our current strategy 'Community-led Solutions to Tackling Inequality' lays the path for TDC to become a healthy and sustainable organisation delivering a dynamic programme of community-led solutions that reduces the unacceptable inequality in Brighton and Hove.

To make this happen TDC has taken on leadership roles in new partnerships delivering community development, engagement and youth work across the city, focusing on empowering communities and bringing people together to make positive social change.

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Trustees' report (continued)
for the year ended 31 March 2021

d. Activities, Achievements and Performance

Covid-19

The year 2020-21 was dominated by Covid-19. By the end of the year there had been 468 deaths from Covid in Brighton & Hove, 126,978 in the UK and 2,937,715 across the world. This tragedy has shone a light on stark health inequalities - with the disease disproportionately affecting people in poverty and people from Black, Asian and minority ethnic communities – both globally and here at home in Brighton and Hove.

As well as the loss of lives, there has been the loss of livelihoods, with reports showing that over 2 million people in the country did not work for the second half of the year. Then there is the social impact of the virus. With so many of the activities we all do to keep ourselves well, healthy and connected being cut or shut.

Despite all this it has been inspiring to see the community response to this crisis. We have seen people looking out for each other like never before, providing food, doing shopping, phone calls, door knocks, whatever is needed. The community spirit has been astonishing.

It has been communities themselves that have led the response here in Brighton & Hove and we are so proud of the way that TDC has been there in the background providing the much-needed support to enable this to happen.

TDC's Neighbourhood Team jumped in without hesitation or a break to bolster local food efforts, our Youth Team went above and beyond to reach out to vulnerable young people and the Equalities Team have produced significant research highlighting injustice and have supported people facing exclusion through the crisis. Our Central Team have also been remarkable - navigating the challenges of providing 'back-office' support with no actual office - enabling a swift and effective transformation of our delivery infrastructure.

"This pandemic has demanded a response unprecedented in peace time, and our communities have delivered."
Locality - We Were Built for This.

Each department's work throughout this most challenging of years is now detailed below.

Neighbourhood

Inclusive Community Partnership. TDC led the Inclusive Community Partnership to bid for and win the Brighton and Hove City Council three-year Third Sector Commission contract to integrate community development and engagement to tackle inequality in our city.

The partnership of eleven trusted, high quality, locally based charities, combined their expertise and resources to successfully deliver the first year - far exceeding our targets whilst responding to the unprecedented challenges of Covid.

The Partnership engaged over 4,500 people in neighbourhood activity in areas experiencing high levels of poverty and a further 11,000 people in engagement activities with people experiencing exclusion. This included: 4,000 people from Black, Asian or minority ethnic communities engaged by TDC, Sussex Interpreting Services and Hangleton & Knoll Project (HKP); 3,500 carers supported by the Carer's Hub with nearly 900 new referrals; 2,000 people with special educational needs supported by Amaze; along with specialist work from LGBT Switchboard, The Clare Project, Possability People, Friends Families Travellers, Health Watch and Speak Out.

TDC enabled over 70,000 community volunteer hours in the year, well above the target of 48,000, which included work such as delivering over 150,000 Covid Info Newsletters across the city. This was essential work to complement the creation of the covidbrightonhove.org.uk website (with Community Works) to ensure vital information got to everyone – both on and off-line. Some of the most challenging volunteering across the year was the coordination of food hubs across city – who experienced on average a four-fold increase in need through the year. Our volunteer support courses were key in keeping these vital community-led services running.

"The experience I gained helping to coordinate the Bristol Estate Food Hub was invaluable as it taught me how

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Trustees' report (continued) **for the year ended 31 March 2021**

to manage groups of people, be highly adaptable to challenges as they arise and put compassion at the forefront of my work" Volunteer, Bristol Food Hub

The crucial role of community buildings was also highlighted through the pandemic and TDC supported 48 community groups running buildings in the city through the Community Buildings Network, many of whom hosted food hubs and vital community services.

We supported over 100 community groups to win grants to run activities engaging over 4,000 people with local well-being opportunities through the Healthy Neighbourhood Fund.

"I am so glad I joined this; at points I have felt suicidal and being involved in this group has literally saved my life." Member of Men's Exercise Group

Throughout this work we also supported local community anchor organisations and small groups to bring in £360k to enable grassroots responses to the crisis and shore up sustainability of community assets - well above the target of £50,000 and we generated an additional £195,000 in in-kind support.

Some community groups providing key citywide services invited us in to support their development including the Racial Harassment Forum who contracted us to support them to develop independent governance and successfully register as a Charitable Incorporated Organisation. ADHD Aware continued to contract us to advise on fundraising, governance and growing their volunteer programme. Their online offering providing crucial support during lockdowns with over 40,000 responses in the year to people who are neuro diverse and their friends and families.

"TDC has been a steady and experienced guide as our group navigated uncertain times this year. They have supported us as we moved into providing our services digitally, as well as expanding our capabilities into new areas." ADHD Aware Trustee

Older People. TDC's work to support older people is delivered through the Ageing Well partnership, led by Impact Initiatives. With this group being one of those most at risk with the sudden onset of lockdown, TDC developed new approaches which involved telephone, e-mail and postal support to individuals to supplement our usual community development group work activity. Our initial priority was to establish that everyone had access to food supplies and medication.

We supported local community groups to create and maintain telephone trees in order to cascade well-being information among their members, which became a crucial way to keep people updated as the guidelines changed over the course of the year. We supported people to safely return to meeting where possible. One particular highlight was an Intergenerational PenPals project which brightened the days of both older and younger people thereby helping to reduce loneliness.

"Thanks to the phone calls and emails I received, I was able to access the Covid vaccination process at the Portslade Medical Centre and was given confidence to attend."

Equalities

Support. TDC's Equalities Team delivered projects to support people from Black, Asian and minority ethnic communities with health and well-being support through both one-to-one and group work.

Our Community Roots work supported twelve Black, Asian, and ethnically diverse community groups, involving 408 people, and a further 18 people with more complex mental health issues. We deliver this work in partnership with HKP, whilst the project is led by Southdown Housing. We were delighted that Community Roots won the Sussex Community Star and Care Award in the mental health category. Our Social Prescribing Plus project, delivered through a partnership with Together Co focused support on issues of isolation, financial exclusion and housing.

We began a new targeted engagement project with the local Albanian Community to share information on accessing support opportunities, we helped grow community groups by 67% with now over 700 members engaging.

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Trustees' report (continued)
for the year ended 31 March 2021

We successfully completed our MESH project which provided English language support to migrants in partnership with Voices in Exile and have secured new funding from the Department of Work and Pensions to widen the work to include employability support to start in Autumn 2021.

"When I came to Brighton, I was like a plant pulled from its land, I was afraid people couldn't understand me... we begin from zero, this is very hard for us. MESH made these things easier for me. Now, through the MESH caseworker, things make sense... Now I know some people, I meet friends, I understand how this system works. I'm starting to stretch my roots into Brighton." MESH participant.

Voice. We delivered five projects to gather views about services from the City Council and the NHS. Wherever possible we ensure the research is community led. This work included creating a new Community Voices group to enable people from Black, Asian and minority ethnic communities to identify their own priorities and inviting commissioners to discuss these issues - reversing the previous commissioner-led approach. We also ran research with people with learning disabilities and a Health Inclusion project in East Brighton in partnership with the Wellsbourne GP Practice - with a view to setting up a new health forum.

The largest and most significant piece of research work we delivered in the year was The NHS, COVID-19 and Lockdown: The Black, Asian, Minoritised Ethnic and Refugee Experience in Brighton and Hove. We led a partnership of six local charities with Dr Anusree Biswas Sasidharan as lead researcher to survey over 300 people about their experiences of the NHS, Covid and lockdown. The impact has included new follow up projects to action recommendations, new focus on translating materials, proactive outreach to diverse communities around vaccine uptake and new initiatives and posts around race equality in the NHS Clinical Commissioning Group.

Community Learning. The Equalities Team also delivered extensive Community Learning work in areas of the city experiencing high levels of poverty. In the first year of a new three-year partnership with Brighton Unemployed Families Centre Project and HKP we supported 313 learners in 904 learning sessions - 1,808 learner hours in total. Whilst our Finding Your Way project enrolled 17 learners on an employability support course.

"I feel more confident with information about job applications and cover letters, this course has given me the confidence." Finding Your Way course participant.

We delivered training on community development for UK Faculty of Public Health Registrars and for the National Trust and deliver bi-monthly hub networking events for cross-sector staff in neighbourhoods across the city.

"I am fired up and excited - the course was inspirational." Public Health Registrar

Youth Work

Youth Clubs & Detached. TDC's youth work is focused on supporting the communities with the highest levels of deprivation in the city. 56% of all visits to TDC youth sessions were from young people living in the 10% most deprived areas of the city by the Income Deprivation Affecting Children Index.

With the onset of Covid the Youth Team worked hard to use a variety of methods to continue to engage with young people throughout the various lockdowns. We consulted with young people about preferred platforms and social media preferences so that we could provide support to as many young people as possible.

Online work was supplemented with calls home to increase contact between workers and families/carers who were then more confident contacting youth workers with concerns. Weekly live online sessions offered information and support on mental health, wellbeing, relaxation, current events, fake news and campaigns. Regular welfare checks were key in identifying those young people in need of additional support, such offering one-to-one 'walk and talk' sessions within social distancing guidelines and signposting to specialist support where needed.

Through Brighton Streets, the citywide detached youth work partnership led by TDC - youth workers received formal Key Worker status, enabling us to replace many building-based sessions, with on-road youth work. We

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for the year ended 31 March 2021

made 1,826 interventions with young people through this work, which included workers building positive relationships with young people who were not previously engaging with services.

"There is a clear and plausible causal link between youth workers' support and a reduction in young people's involvement in negative, risky and potentially violent behaviour" The Centre for Education & Youth, May 2021 – Evaluation of Brighton Streets.

Youth Participation. We developed a new Youth Leadership programme, seeing Young Leaders delivering training on participation for the TDC Youth Team and one of moving onto a formal Youth Work qualification.

Young People joined the Youth Voice Group which made recommendations to the Local Violence Reduction Partnership on ways to engage young people and reduce youth violence. With young people participating in the Centre for Education and Youth evaluation to look at the impact of detached youth work.

Special Projects. We were able to offer a full summer programme and also supported young people to write successful bids to the Youth Led Grants Scheme including: a Young Men's Group, football tournament, workshops on drug and alcohol education over a sleepover/residential weekend. This work was done via Zoom, text messages, phone calls and on detached sessions.

TDC continued to deliver Curiosity Club – our science, technology and environmental awareness club in East Brighton. Youth workers also delivered both online and in real life sessions with the Look Sussex club for blind and visually impaired young people and continued our youth work with Travellers when lockdown rules allowed.

TDC's Kit Car project, building an electric car from scratch and racing it at Goodwood had a range of young people from backgrounds of anti-social behaviour, issues with the police, in foster care and all in need of some social inclusion. The project allowed them to gain a new experience and build upon their social skills.

Reboot coaches provided individual support to 35 young people at risk of progressing through the criminal justice system to engage with diversionary, activities, develop resilience and coping strategies and re-engage with education and training.

TDC delivered Winter Welfare hampers containing store cupboard essentials, blankets, socks, food vouchers and a specially written TDC Youth Team Cookbook to the families of young people we work with that were in need.

"You wouldn't believe how much I need this right now – this is my broke week. I've just had a letter from the letting agent saying they'd undercharged my rent so I'm now a £1000 in arrears. I've no food and my mum has just sent me £25 to try and get through the week. – this is amazing, thank you so much"

e. Main activities undertaken to further the Company's purposes for the public benefit

TDC's main activities, as described above, are all focused on supporting communities experiencing poverty and exclusion in the city of Brighton and Hove – for public benefit.

The Trustees confirm that they have had due regard to Charity Commission guidance on public benefit in setting the Charity's objectives and activities.

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Trustees' report (continued)
for the year ended 31 March 2021

Financial review

a. Going concern

Due to the challenges of Covid, the Trustees have given additional attention to this issue of going concern for TDC. After making extensive enquiries, the Trustees are fully confident that the Company has adequate resources to continue at full operational capacity for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Results for the year

The charity's total income for the year was £1,354,995 (2020: £1,035,240) and had net incoming resources for the year of £35,636 (2020: net outgoing resources £12,568).

c. Reserves policy

The TDC reserves policy is to: ensure the organisation's resilience; protect ongoing sustainability; enable the continuation of delivery of charitable activities for our beneficiaries; and as a demonstration of good stewardship of the charity's funds. To achieve this, the Trustees believe that the reserves target is to hold the appropriate funding to cover our designated funds, additionally the charity's organisational costs for three months – including staffing and central services costs, and also a sum for legal and redundancy costs in the case of closure.

The current figure represented by this reserves target is £310,000 (2020: £270,000). After the year end our redundancy costs have been updated and agreed by the Trustees to have risen to £73,000, which is the figure incorporated within our reserves target. After taking account of designated funds and fixed assets, our remaining free reserves stand at £280,000 (2020: £243,900), this shows we have reached 90% (2020: 90%) of our target.

TDC continues to operate within our sustainable business model which is designed to give the organisation a more secure financial footing and build greater resilience. This includes investing in essential infrastructure, whilst developing a broader range of income generation activities. We were able to grow our reserves in this financial year, with the percentage target remaining at 90% due to the increasing growth in our turnover. We remain on track to reach our reserves target within two years.

d. Investments policy

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.

e. Principal risks

TDC regularly consider the major risks to which the charity is potentially exposed and are confident that controls are in place to mitigate those risks. We pay particular attention to our work with children and with vulnerable adults - ensuring we have robust safeguarding and child protection policies and procedures in place. In the year we implemented new safeguarding software MyConcern to further improve safeguarding reporting and follow up.

TDC's risk management approach is overseen by our Board of Trustees 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.

We continued to utilise our Coronavirus Risk Assessment process which focused on supporting communities safely, ensuring staff wellbeing, transforming working practices and securing the sustainability of the organisation. We have continued with protocols to keep key policies frequently updated with close attention on evolving national and local guidance. The focus of the Internal Sub-Committee has been on the impact of Covid on services and on financial strength, with the return to a broader view of risk planned for 2021.

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Trustees' report (continued)
for the year ended 31 March 2021

f. Financial risk

2020-21 was TDC's first year employing a new Finance Director role, who brought greater robustness to our finance systems through revising our Finance Procedures and implementing new controls. Further progress to mitigate against financial risk was achieved through outsourcing our payroll to a specialist professional company. Oversight of financial risk is conducted at Board level through regular Internal Sub-Committee meetings, which are chaired by TDC's Treasurer.

g. Principal funding and income generation

TDC has achieved a second consecutive year of over 30% growth. The charity continues to be primarily funded through local statutory sources of income, though has been careful to cultivate a broader range of income sources to ensure organisational sustainability, with the full list of TDC's funders detailed below.

The Trustees are mindful of ensuring that any new income streams are only to deliver work that fits the organisation's values and community development approach; and of investing in organisational infrastructure to ensure that the organisation's internal capacity can continue to successfully support delivery, as has been the case again this year.

Responsibility for income generation is shared amongst senior staff, led by the Chief Executive and supported by a Development Manager and the Directors of each delivery Department.

h. Support costs

For these accounts the Trustees are presenting the full Support Costs of the organisation, which explains the increase in this area. We will be using this revised format going forward, which will enable a clearer comparative in future years.

In 2019-20 the Support Costs analysis showed only the core costs, that is staff and services, which were unallocated to projects, and therefore paid out of unrestricted funds.

In 2020-21 the Support Costs analysis shows the full Central Services costs, all of which were allocated to projects.

Structure, governance and management

a. Constitution

The Trust for Developing Communities is registered as a charitable company limited by guarantee and was set up by a Trust deed.

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.

b. Trustees appointment, induction and indemnity

The management of the Company is the responsibility of the Trustees, who are elected to serve three-year terms by TDC's Members at each Annual General Meeting (AGM). With TDC's Membership comprising local community groups and individuals.

Prospective Trustees undertake a thorough application and induction process and can be co-opted onto the Board by Trustees before standing at the AGM. The Trustees must consist of at least five and not more than 15 individuals. One third of the Trustees must retire at each AGM, though may stand for re-election. The current number of Trustees is eight.

In addition to a robust risk framework and governance procedures, TDC purchase Trustee indemnity insurance.

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Trustees' report (continued)
for the year ended 31 March 2021

c. Organisational structure, management, staffing and remuneration

The Trustees delegate day to day decision making to the Chief Executive who is supported by the Senior Leadership Team, comprising department directors and key central staff.

TDC employed 45 staff in 2020-21 who are organised into Teams, each led by a Director.

TDC operate a remuneration policy overseen by the Board of Trustees which is used to set the pay and remuneration for TDC's key management personnel, and for all staff. The organisation uses the National Joint Council pay scales to set pay levels and assigns roles to specific bandings to reflect the skills required for specific roles. Employees at TDC progress to the next salary point within their band on 1st April each year, subject to satisfactory performance, assuming they have been in post for over 6 months and until they reach the top of their scale. Each year, TDC Trustees will determine whether the salary points for all staff should be adjusted to reflect cost of living changes in the NJC salary scales, taking account of benchmarking with similar organisations. A cost-of-living increase was awarded for 2020-21 in line with inflation.

The Trustees would like to express their particular admiration and respect for the whole staff team at TDC who worked tirelessly throughout the year to ensure that TDC was able to be at the forefront of the community-led responses to Covid. The organisation created a series of well-being measures aiming to support staff through the many challenging situations faced, such as working around home schooling, isolation, concerns for family and friends. Throughout all this the staff team's dedication and commitment shone through and is much appreciated by the Trustees.

d. Related party relationships

TDC has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and TDC at 31 March 2021.

Plans for future periods

TDC is in the process of reviewing our strategy in light of the upheaval of Covid – however our vision of a city free from inequality and of achieving this through empowering and connecting communities remains unwavering.

To respond more effectively to the changing needs of communities, we are exploring ways increasing participation both within our delivery and within the organisation itself of developing new methods that allow us to pilot community led approaches and respond to learning in a more agile way.

We foresee responding to the aftermath of Covid being the lead focus of work for the coming year and that successful partnership working will remain key to our success.

The Trustees of TDC would like to take this opportunity to thank all our partners who we work with so closely to achieve more than the sum of our parts. We would also like to thank all our funders and supporters, (listed in Note 4 below, along with Hyde and Clarion Housing Associations) without whom this work would not be possible – your support is greatly appreciated.

Tribute to Barry Hulyer. The Trustees would like to pay special tribute to TDC's founder and community development legend Barry Hulyer who passed away in July 2020.

Barry's tireless devotion and commitment to the local community and to bringing people together has left a significant legacy in Brighton and Hove. Before TDC, Barry ran HKP, and was involved in creating the CVSF (now Community Works), Audio Active and the Resource Centre – all successful and influential charities to this day.

To honour Barry Hulyer's memory, TDC is creating a series of 'Chat Benches' around the city to enable people who feel isolated in their daily lives to be able make a connection with someone new.

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Trustees' report (continued)
for the year ended 31 March 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mr M Pattinson
(Trustee)
Date:

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Independent auditors' report to the Members of The Trust for Developing Communities

Opinion

We have audited the financial statements of The Trust for Developing Communities (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 31 March 2021 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 Charities Act 2011.

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 United Kingdom, including the Financial Reporting Council'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.

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Independent auditors' report to the Members of The Trust for Developing Communities (continued)

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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

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Independent auditors' report to the Members of The Trust for Developing Communities (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an Auditors' report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance, and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

The Trust for Developing Communities
(A company limited by guarantee)

Independent auditors' report to the Members of The Trust for Developing Communities (continued)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Registered Auditors
Plus X Innovation Hub
Lewes Road
Brighton
East Sussex
BN2 4GL

Date: 6 September 2021

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

The Trust for Developing Communities
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
Income from:					
Donations and legacies	3	-	8,302	8,302	3,124
Charitable activities	4	1,283,885	62,667	1,346,552	1,029,137
Investments	5	-	141	141	2,979
		<u>1,283,885</u>	<u>71,110</u>	<u>1,354,995</u>	<u>1,035,240</u>
Total income					
Expenditure on:					
Raising funds		-	15,053	15,053	14,948
Charitable activities	6	1,277,175	27,131	1,304,306	1,032,860
		<u>1,277,175</u>	<u>42,184</u>	<u>1,319,359</u>	<u>1,047,808</u>
Total expenditure					
Net income/(expenditure)					
Transfers between funds	14	6,710 (4,136)	28,926 4,136	35,636 -	(12,568) -
		<u>2,574</u>	<u>33,062</u>	<u>35,636</u>	<u>(12,568)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		10,852	246,948	257,800	270,368
Net movement in funds		2,574	33,062	35,636	(12,568)
		<u>13,426</u>	<u>280,010</u>	<u>293,436</u>	<u>257,800</u>
Total funds carried forward					

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

The notes on pages 18 to 37 form part of these financial statements.

The Trust for Developing Communities
(A company limited by guarantee)
Registered number: 03939332

Balance sheet
as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	-	3,048
		<hr/>	<hr/>
		-	3,048
Current assets			
Debtors	12	32,888	43,558
Cash at bank and in hand		407,339	283,834
		<hr/>	<hr/>
		440,227	327,392
Creditors: amounts falling due within one year	13	(146,791)	(72,640)
		<hr/>	<hr/>
Net current assets		293,436	254,752
		<hr/>	<hr/>
Total assets less current liabilities		293,436	257,800
		<hr/>	<hr/>
Total net assets		293,436	257,800
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	14	13,426	10,852
Unrestricted funds	14	280,010	246,948
		<hr/>	<hr/>
Total funds		293,436	257,800
		<hr/> <hr/>	<hr/> <hr/>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

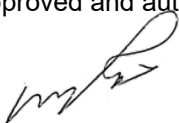
However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Mr M Pattinson



Date: 10th August 2021

The notes on pages 18 to 37 form part of these financial statements.

The Trust for Developing Communities
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net cash used in operating activities	123,364	(27,506)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	141	2,979
	<hr/>	<hr/>
Net cash provided by investing activities	141	2,979
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	123,505	(24,527)
Cash and cash equivalents at the beginning of the year	283,834	308,361
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	407,339	283,834
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 37 form part of these financial statements

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

1. General information

The company is a company limited by guarantee. Membership of the company is open to any individual or organisation interested in promoting the objects. Members elect trustees to govern the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered office and principal place of business of the charity is:

Community Base
113 Queens Road
Brighton
England
BN1 3XG

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trust for Developing Communities meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

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. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID 19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the charity's future activities. However, taking into consideration the charity's level of reserves, the Trustees believe that the charity will be able to continue in operational existence for the foreseeable future.

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.3 Income

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

Income from donations is accounted for as received by the charity.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

2.4 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures, fittings & computer equipment - 3 years straight line

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	818	818
Government grants	-	7,484	7,484
	<u>-</u>	<u>8,302</u>	<u>8,302</u>

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations	1,150	1,974	3,124
	<u>1,150</u>	<u>1,974</u>	<u>3,124</u>

4. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Community benefit	1,283,885	62,667	1,346,552
	<u>1,283,885</u>	<u>62,667</u>	<u>1,346,552</u>

	Restricted funds 2020 £	As restated Unrestricted funds 2020 £	As restated Total funds 2020 £
Community benefit	982,977	46,160	1,029,137
	<u>982,977</u>	<u>46,160</u>	<u>1,029,137</u>

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

4. Income from charitable activities (continued)

Grants received included with charitable activities, are as follows:

	2021	2020
	£	£
Adult Social Care BHCC. Ageing Well	41,285	41,285
Bangladeshi Womens Group	-	1,300
BBC Children in Need	17,195	17,195
BHCC Community Learning Programme	47,329	22,000
BHCC - Third Sector Commission (Previously TSIP)	520,400	299,057
Brighton and Hove Youth Grants Programme	149,000	149,000
CAF Resilience Fund	19,118	-
CCG and BHCC via Southdown for Community Roots	46,292	23,146
Communities Fund	-	20,000
Controlling Migration Fund via BHCC	43,849	35,388
Covid Winter Fund - BHCC	10,000	-
Dean's Youth Project Woodingdean	-	20,565
Department of Health - Social Prescribing	22,266	21,994
ESF Community Grant via London Learning Consortium	7,522	5,462
Friends, Families and Travellers	9,473	9,848
Friends of Downlands	-	4,400
Greenpower & Sussex Police and Crime Commission Fund	8,516	26,966
Home Office Early Intervention Youth Fund	46,010	47,354
Home Office Parental Support	20,770	-
NHS Sussex Commissioners - Covid Research	24,500	-
Our Future City	-	3,500
Psychosocial Support CCG & BHCC	-	19,000
Saltdean and Rottingdean Youth Club	-	2,000
Serious Organised Crime Prevention Fund	6,500	-
Small and Other Grants	4,353	300
Sussex Community Foundation - I Will Fund	-	2,500
Sussex Community Foundation	9,770	-
Sussex Partnership NHS Foundation Trust	17,895	17,895
Sussex Police and Crime Commission Fund - Skate Ramp	-	3,830
The Chalk Cliff Trust	-	3,000
The East Brighton Trust	-	500
University of Brighton - CUPP	-	2,667
Violence Reduction Unit - Brighton Streets	130,000	125,000
Violence Reduction Unit - Coordination Funds	30,621	-
Wellcome Trust & BBC Children in Need	20,812	21,904
Youth Led Grants Programme - BHCC	30,409	33,571
	1,283,885	980,627

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Deposit account interest	141	141

	Unrestricted funds 2020 £	Total funds 2020 £
Deposit account interest	2,979	2,979

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Community benefit	1,277,175	27,131	1,304,306

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Community benefit	978,372	54,488	1,032,860

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Community benefit	1,233,732	70,574	1,304,306

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

7. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Community benefit	1,007,929	24,931	1,032,860

Analysis of direct costs

	Community benefit 2021 £	Total funds 2021 £
Staff costs	723,132	723,132
Other staff & volunteer costs	5,511	5,511
Venue hire & refreshments	5,100	5,100
Project equipment/materials	17,007	17,007
Funds distributed to partners	350,229	350,229
Printing, postage & stationery, telephone & IT	20,734	20,734
Youth activities	26,293	26,293
Project consultants	63,584	63,584
Other project costs	1,697	1,697
Project travel & subsistence	1,518	1,518
Client costs	8,821	8,821
Community group payments	10,106	10,106
	<u>1,233,732</u>	<u>1,233,732</u>

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Community benefit 2020 £	Total funds 2020 £
Staff costs	671,420	671,420
Other staff & volunteer costs	5,183	5,183
Venue hire & refreshments	30,633	30,633
Project equipment/materials	27,669	27,669
Grants to partners on projects	126,020	126,020
Printing, postage & stationery, telephone & IT	7,142	7,142
Project consultants	40,273	40,273
Other project costs	7,944	7,944
Project travel & subsistence	10,963	10,963
Central services charged	80,682	80,682
	<u>1,007,929</u>	<u>1,007,929</u>

Analysis of support costs

	Community benefit 2021 £	Total funds 2021 £
Staff costs	19,913	19,913
Printing, postage & stationery & telephone	3,035	3,035
Other office costs	6,481	6,481
Depreciation	3,049	3,049
Consultant support	3,000	3,000
Rent	20,109	20,109
IT licences and support	2,217	2,217
Audit & accountancy fees	10,160	10,160
Governance costs	2,610	2,610
	<u>70,574</u>	<u>70,574</u>

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Community benefit 2020 £	Total funds 2020 £
Staff costs	19,333	19,333
Other staff & volunteer costs	779	779
Printing, postage & stationery & telephone	1,416	1,416
Sundry	2,714	2,714
Depreciation	194	194
Governance costs	495	495
	<u>24,931</u>	<u>24,931</u>

8. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £7,020 (2020 - £6,180), and other accounting services of £3,140 (2020 - £1,500).

9. Staff costs

	2021 £	2020 £
Wages and salaries	668,526	617,950
Social security costs	34,711	41,777
Contribution to defined contribution pension schemes	34,948	31,026
	<u>738,185</u>	<u>690,753</u>

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

	2021 No.	2020 No.
Total	<u>40</u>	<u>34</u>

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

In 2021 and 2020 the Trust for Developing Communities consider their key management personnel to be:

Athol Halle, Chief Executive; Adam Muirhead, Director of Youth Work; Kaye Duerdoth, Director of Equalities; Kirsty Walker, Director of Neighbourhoods; Emma Macpherson, Finance Director; Jo Winyard, Operations Manager; Lisa Marshall, Development Manager.

These seven (2020: 7) key management personnel received aggregate remuneration of £235,473 (2020: £181,375) made up of salaries of £222,847 (2020: £171,675) and employers pension contributions of £12,626 (2020: £9,700).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £334).

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

11. Tangible fixed assets

	Fixtures, fittings & computer equipment £
Cost or valuation	
At 1 April 2020	9,146
At 31 March 2021	<u>9,146</u>
Depreciation	
At 1 April 2020	6,098
Charge for the year	3,048
At 31 March 2021	<u>9,146</u>
Net book value	
At 31 March 2021	<u><u>-</u></u>
At 31 March 2020	<u><u>3,048</u></u>

12. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	17,605	40,472
Other debtors	6	445
Prepayments and accrued income	15,277	2,641
	<u>32,888</u>	<u>43,558</u>

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

13. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	54,497	10,229
Other taxation and social security	13,226	19,055
Other creditors	104	7,453
Accruals and deferred income	78,964	35,903
	<u>146,791</u>	<u>72,640</u>
	<u>146,791</u>	<u>72,640</u>
	2021	2020
	£	£
Deferred income at 1 April 2020	28,523	31,767
Resources deferred during the year	60,681	28,523
Amounts released from previous periods	(28,523)	(31,767)
	<u>60,681</u>	<u>28,523</u>
	<u>60,681</u>	<u>28,523</u>

Deferred income arises from grants received in the financial year that also relate to subsequent financial years.

The Trust for Developing Communities
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2021**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Redundancy fund	55,000	-	-	-	55,000
Bevendean Community Building fund	7,487	-	-	-	7,487
	<u>62,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,487</u>
General funds					
General Funds - all funds	184,461	71,110	(42,184)	4,136	217,523
	<u>246,948</u>	<u>71,110</u>	<u>(42,184)</u>	<u>4,136</u>	<u>280,010</u>

The Trust for Developing Communities
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

14. Statement of funds (continued)

Restricted funds

BHCC - Third Sector Commission (Previously TSIP)	-	520,400	(520,262)	(138)	-
Adult Social Care - BHCC Ageing Well	-	41,285	(41,285)	-	-
Other neighbourhood projects	-	15,624	(15,624)	-	-
Brighton and Hove Youth Grants Programme	-	149,000	(146,752)	(2,248)	-
Violence Reduction Unit - Brighton Streets	-	130,000	(124,144)	-	5,856
Home Office Early Intervention Youth Fund	-	46,010	(46,010)	-	-
Other youth projects	8,497	165,691	(167,005)	(1,752)	5,431
CCG and BHCC via Southdown for Community Roots	-	46,292	(46,292)	-	-
BHCC Community Learning Programme	-	47,329	(47,331)	2	-
Controlling Migration Fund via BHCC	-	43,849	(43,849)	-	-
Other equalities projects	2,355	78,405	(78,621)	-	2,139
	<u>10,852</u>	<u>1,283,885</u>	<u>(1,277,175)</u>	<u>(4,136)</u>	<u>13,426</u>
Total of funds	<u><u>257,800</u></u>	<u><u>1,354,995</u></u>	<u><u>(1,319,359)</u></u>	<u><u>-</u></u>	<u><u>293,436</u></u>

The Trust for Developing Communities
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Notes to the financial statements
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14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Redundancy fund	51,100	-	-	3,900	55,000
Bevendean Community Building fund	7,487	-	-	-	7,487
	<u>58,587</u>	<u>-</u>	<u>-</u>	<u>3,900</u>	<u>62,487</u>
General funds					
General Funds 1	211,781	51,113	(69,436)	(8,997)	184,461
	<u>270,368</u>	<u>51,113</u>	<u>(69,436)</u>	<u>(5,097)</u>	<u>246,948</u>
Restricted funds					
Third Sector Investment Programme	-	299,057	(299,057)	-	-
Brighton and Hove Youth Grants Programme	-	149,000	(151,529)	2,529	-
Violence Reduction Unit	-	125,000	(125,000)	-	-
Home Office Early Intervention Youth Fund	-	47,354	(47,354)	-	-

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Notes to the financial statements
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14. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Adult Social Care	-	41,285	(43,485)	2,200	-
Ministry of Housing, Communities and Local Government	-	35,388	(35,588)	200	-
Youth Led Grants Programme	-	33,571	(33,571)	-	-
Greenpower & Sussex Police and Crime Commission Fund	-	26,966	(21,970)	-	4,996
Community Roots	-	23,146	(23,146)	-	-
Dean's Youth Project Woodingdean	-	20,565	(20,565)	-	-
Community Learning Programme	-	22,000	(22,000)	-	-
Department of Health & Social Care - Social Prescribing	-	21,994	(21,994)	-	-
Wellcome Trust & BBC Children in Need	-	21,904	(21,904)	-	-
Communities Fund	-	20,000	(20,000)	-	-
Psychosocial Support CCG & BHCC	-	19,000	(19,000)	-	-
Sussex Partnership NHS Foundation Trust	-	17,895	(17,915)	20	-
BBC Children in Need	-	17,195	(17,829)	634	-
Other	-	42,807	(36,465)	(486)	5,856
	<u>-</u>	<u>984,127</u>	<u>(978,372)</u>	<u>5,097</u>	<u>10,852</u>
Total of funds	<u><u>270,368</u></u>	<u><u>1,035,240</u></u>	<u><u>(1,047,808)</u></u>	<u><u>-</u></u>	<u><u>257,800</u></u>

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BHCC Third Sector Commission – Community Development and Engagement

TDC lead the Inclusive Community Partnership who deliver community development work in neighbourhoods experiencing poverty and deprivation and community engagement work with communities experiencing exclusion.

Adult Social Care - BHCC Ageing Well

Delivering community development work with older people, funded by Adult Social Care through the Ageing Well partnership.

Brighton and Hove Youth Grants Programme

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

Violence Reduction Unit - Brighton Streets

TDC lead this partnership featuring Hangleton & Knoll Project (HKP) and Turner Community Project to deliver detached youth work across the city. Funded originates from the Home Office's Violence Reduction Unit and is overseen by Sussex Police and the Council.

Home Office Early Intervention Youth Fund

REBOOT is a personalised, one-to-one support package for children and young people who are at risk of engaging in serious violence and gang behaviour. TDC are members of a partnership led by YMCA DLG. Reboot is funded by the Home Office Early Intervention Fund through the Sussex Police and Crime Commissioner.

Community Roots

To improve the mental health and well-being of people from Black, Asian and minority ethnic communities through both group work and individual support. Commissioned by BHCC and the CCG through the Community Roots partnership led by Southdown. TDC deliver in partnership with HKP.

Community Learning Programme

Support for community members in neighbourhoods experiencing deprivation to access learning opportunities. TDC lead a partnership including HKP and Brighton Unemployed Centre Families Project which is funded through the council's Third Sector Commission.

Controlling Migration Fund via BHCC

The MESH project (Migrant English for Speakers of Other Languages Support Hub) project was delivered in partnership with Voices in Exile with funding from the Ministry of Housing and Local Government's Controlling Migration Fund.

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Notes to the financial statements
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15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	13,426	426,801	440,227
Creditors due within one year	-	(146,791)	(146,791)
Total	<u>13,426</u>	<u>280,010</u>	<u>293,436</u>

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	3,048	3,048
Current assets	-	327,392	327,392
Creditors due within one year	10,852	(83,492)	(72,640)
Total	<u>10,852</u>	<u>246,948</u>	<u>257,800</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	35,636	(12,568)
Adjustments for:		
Depreciation charges	3,049	3,049
Interest received	(141)	(2,979)
Decrease in debtors	10,608	20,076
Increase/(decrease) in creditors	74,212	(35,084)
Net cash provided by/(used in) operating activities	<u>123,364</u>	<u>(27,506)</u>

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Notes to the financial statements
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17. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	407,339	283,834
Total cash and cash equivalents	407,339	283,834

18. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	283,834	123,505	407,339
	<u>283,834</u>	<u>123,505</u>	<u>407,339</u>

19. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £34,948 (2020 - £31,026). Contributions totalling £104 (2020 - £5,453) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

The Company had no commitments under non-cancellable operating leases at 31 March 2021.

21. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 March 2021.