

Charity registration number 1140363

Company registration number 07476749 (England and Wales)

**SUTTON COMMUNITY WORKS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# SUTTON COMMUNITY WORKS

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	A M Oke	(Appointed 18 August 2023)
	E A Saunders	
	D G Featherstone	
	A E Doerr	
	I L Ayres	
	D H Smith (Chair)	
	M D Tomlinson	
Secretary	M D Tomlinson	
Charity number	1140363	
Company number	07476749	
Registered office	Highfield Hall 320 Carshalton Road Sutton Surrey SM5 3QB	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

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# SUTTON COMMUNITY WORKS

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# **SUTTON COMMUNITY WORKS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Companies Act 2006 and "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).

#### **Objectives and activities**

The objectives of Sutton Community Works are to enable local churches to work with people in and around the London Borough of Sutton to improve their conditions of life. These include improving the social welfare of residents particularly those who are disadvantaged; to relieve hardship and alleviate poverty; to contribute to community safety in the day and night time economy; to help to signpost people with deeper societal issues e.g. substance misuse; to tackle the issue of homelessness and rough-sleeping, joblessness; to listen to young people in schools with problems and to offer guidance where appropriate and the advancement of the Christian Faith through meeting the needs of the whole person. We serve and respect all people regardless of their gender, marital status, race, ethnic origin, religion, age, sexual orientation, or physical and mental capacity.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

#### **Charitable Activities**

Consistent with its objectives and aims, Sutton Community Works undertakes many charitable activities for the public benefit. The main activities undertaken in the year involved the charity developing the operation of Sutton Street Pastors, Sutton School Pastors, Sutton Foodbank, Sutton Community Foodshop, Prayer for Sutton (which seeks to bring churches together in prayer across the borough) and a befriending scheme for those aged over 65 years living in social isolation.

Sutton Community Works is supported by a core of 21 churches in the borough (2022: 21). Church leaders gather a few times a year to assist in the development of the charity and to seek out areas of need in the London Borough of Sutton. This gathering is called 'The Engine Room', where ideas for new projects and needs of existing projects are discussed. This sometimes involves input from partnering agencies. The projects director also meets individually with church leaders and at the monthly leaders' breakfasts.

Sutton Community Works is represented by the Projects Director on many borough-wide forums and consultations, such as Safer Neighbourhoods Board, Voluntary Sector Forum, Police Problem Solving Group, the Rough Sleeping Forum, and the Borough Resilience Forum as required. He is also involved in the Cost-of Living Roundtable and the Anti-Poverty Forum. Building these links has increased the profile of the charity and established a deeper respect and desire to work with the Christian community in Sutton. We are also involved in other groups set up to respond to immediate needs i.e. during Covid and more recently welcoming Ukrainian refugees.

#### **Review of the year**

Sutton Community Works continues to build networks with the local council and other partners by participating in the groupings mentioned above.

We continue to be thankful to River Church for the provision of offices at Highfield Hall.

We continue to meet with member and non-member churches. This has resulted in some of them supporting Sutton Community Works financially and/or supporting individual projects. The Director makes regular visits to churches in the borough which has resulted in financial donations, new volunteers and strengthened partnerships.

# SUTTON COMMUNITY WORKS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### **Sutton Street Pastors**

Sutton Street Pastors (SSP) finished the year with 47 street pastors (2022: 58) working in the daytime and night-time economy. In the 2022 there were a number having a break due to illness or rethinking their commitment and a number have stopped operating as Street Pastors. We operate on Friday and Saturday afternoons 1.30-5.30pm and late-night shifts i.e. starting at 10pm and finishing at 2am. Pre – Covid & during Covid there has been a decrease in the numbers of those going out and there are no night clubs in Sutton. However, a number of pubs do stay open to 1.30/2am. We made use of the services of a paid street pastor recruiter working on recruitment for the afternoon shift and evening shifts.

During 2023 she was able to recruit 6 more Street Pastors [2022:5]. It seems to be a factor in London and also with changes in commitments to volunteering that often we are recruiting to maintain good numbers in our teams.

We did 160 shifts (2022:146) and Street Pastors invested 1693 volunteer hours (2022: 1697 hrs). This represents approximately £17641 (2022: £16122) based on a national living wage of £10.42 per hour (2022: £9.50). We were grateful to receive funding from the Safer Sutton Partnership for the eighteenth year in succession. This is an indication of the value placed upon the work and ministry of Street Pastors.

Sutton Street Pastors are firmly embedded in the day and night-time economies. The Director and Coordinator attend regular quarterly meetings with Safer Sutton Partnership, participating in problem solving meetings as appropriate and Pub Watch when it is in operation (a combined partnership of pubs/clubs/police/council/street pastors) enabling open lines of communication. We also meet with the borough commander, the town centre inspector, and other police at least annually.

Street Pastors continued to build team through a summer BBQ and a Christmas social; online prayer; team leader meetings and training events including youth engagement; domestic abuse and violence against women and girls[VAWG]; Behaviour detection training; Ask me training; and tactics training to be able to assist on station platforms with those at risk of suicide. The coordinator attended the local women's conference led by the Women's centre looking at VAWG. Seventeen of the team attended refresher training [2022:4] which is provided by Ascension Trust and is mandatory every three years for each volunteer. We continue to be one of the highest performing initiatives in London in terms of recruitment and attendance at training.

### **Sutton School Pastors**

No school pastors were trained in 2023 (2022:2) and we ended the year with 18 volunteers (2022:19) having invested 398 volunteer hours (2022:406) equivalent to £4147 (2022: £3857) based on a national living wage of £10.42 (2022: £9.50).

Our school pastors provided 1:1s to students and we ran several groups covering topics such as settling into the school, exam tips and building resilience skills.

We invested time in 4 schools and had 268 1:1's/116 students (2022: 359 1:1's/134 students) and we saw 50 students over 49 group sessions (2022:44students/58 group sessions).

We continue to have termly team times to build team and have had input on listening skills and devotions led by church leaders.

# SUTTON COMMUNITY WORKS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### **Sutton Foodbank**

Sutton Foodbank had 1861 clients referred from 73 partnering frontline agencies (2022: 1431 clients, 71 agencies). This represents 2722 adults and 1518 children totalling 4240 (2022: 3260). This is a record year for Sutton Foodbank and is largely due to increased demand due to the cost-of-living crisis caused by rising inflation and fuel energy prices.

We are thankful to Sutton Salvation Army, Bishop Andrewes Church, and St Michaels Beddington for the kind use of their premises.

Our storage facilities are at Big Yellow Storage in Sutton and 33285.5 Kgs of food was distributed to clients (2022: 30852.3Kgs). The 2023 figure included 5216.9 Kgs surplus food given to external foodbanks & organisations (2022: 7921Kgs). In 2023, 35799.1Kgs (2022: 30697.9Kgs ) of food was donated to the Foodbank by individuals, churches, schools and through a national supermarket collection. The amount of donated food would equate to £84843.86 (2022: £72754) based on the assumption of an average cost of £2.37 per kg of food donated of food donated) if the charity were to pay to acquire the food stocks. Over 80 volunteers support us, from over 30 churches and other organisations, performing many tasks crucial to the effective and efficient operation of the Foodbank. A conservative estimate would be approximately 3300 volunteer hours (2022: 3300) given to the Foodbank which based on the national living wage of £10.42 (2022: £9.50) would be equivalent to £34386 (2022: £31350).

We rely on donations from individuals and churches and are thankful for this continued income in 2022. We also received generous individual donations through Local Giving & Bankuet which is linked on our website and an increase in donations from the public, churches, and specific grants due to post-Covid recovery grants and the Cost-of-Living Crisis.

We received corporate financial donations from Waitrose, Asda, and Tesco (who each give space for a food drop in their store) and locally, we were awarded funding from London Borough of Sutton towards storage costs. We were also supported with volunteers from local corporate supporters such as Reed and Alstom.

### **Sutton Community Foodshop**

The idea of the Foodshop is to give struggling residents on low income a hand up rather than a handout and to enable them out of poverty. For £4 a visit they get access to £20-25 worth of food which is a mix of fresh, chilled, frozen, and ambient foods. We see this as part of the progression out of Food Poverty. We are thankful for some funding from local churches and from Sutton Council to help us run the Foodshop.

We receive financial and food donations from individuals, schools, churches, and corporate organisations. We also partner with the Felix Project who in 2023 donated 10,316.43 [2022:9731.93Kgs] of food. Using a notional value of £2.37 per Kg this equates to £24449.94 [2022:23064.67] were we to have to acquire the food. We also received 4102.20Kgs of donations [2022:284Kgs] from individuals/churches which is equivalent to £9722.21 had we bought the food [2022: £673.08].

Our volunteers invested 1570hours [2022: 1222hours] which based on the minimum wage of £10.42 [2022: £9.50] is equivalent to £16359.40 [2022: £11609].

### **Housing and Homelessness**

We did not run a winter shelter in 2023 due to insufficient need and those who presented as homeless were offered accommodation by the council.

We continue to work with Encompass the council homeless and housing team to support those in Temporary Accommodation with essential items of bedding, household items and emergency food packs. Those placed in Temporary Accommodation have been Ukrainian refugees; mums with children and those who have lost tenancies and are often in difficult emotional states.

We also partnered with Encompass to reach out to those in Temporary Accommodation and Foodshop customers to run a Leap into Spring event where summer clothes and toys and games and easter eggs were given to clients. We held a winter Hug at the Foodshop which involved giving out nearly new clothing; toys; games and Christmas items. This served approx. 60 customers in the event in December 2023.

We also work closely with Encompass in signposting rough sleepers we see as Street Pastors on the High Street.

# **SUTTON COMMUNITY WORKS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Prayer for Sutton**

In October 2023, we hosted an in-person prayer event at the Church of the Good Shepherd in Carshalton Beeches. We had over 70 attendees with various interactive prayer sessions led in different and creative ways by 5 church leaders from across the borough. We spent time praying for those in authority; the churches across the borough and social issues and organisations such as Sutton Community Works looking to tackle them.

### **Linking Lives**

The scheme ceased to operate in 2023. This was due to existing befriending relationships coming to a natural end and we had decided not to start any new relationships until we have the capacity to do so.

### **Future**

Sutton Community Works will continue to build on the foundation that has been laid in previous years and through existing projects, whilst also engaging with local churches, the community, and local key decision-makers, to explore new projects and activities, through which people of faith in Sutton can work together for the benefit of community.

We will continue to develop the Foodshop given the increased needs and will be seeking to develop the service of the Foodbank particularly in the Roundshaw estate by partnering with an existing organisation there. We have opened a new centre there in July 2024.

We want to be responsive to needs as they arise. For example, we have been involved locally in welcoming Ukrainians particularly through the Foodbank and Foodshop.

We want to continue to increase the coverage of Street Pastors both in Central Sutton and other parts of the borough and aim to cover three Fridays a month by Spring 2025 should the need arise. We are seeking to cover every Friday and Saturday afternoon and evening in Sutton and support specific events such as around major Football tournaments and Christmas. We are also seeking to grow our presence in Wallington High Street and aim to cover at least two Fridays a month by December 2023.

We are in active dialogue with Green Pastures and Hope in Action who are separate Christian Charities who support and help buy houses for those seeking to move into more settled accommodation.

We have spent time in 2023 and 2024 in updating our policies and procedures and starting to use a volunteer management system called Assemble. We are rolling this out to volunteers in 2024. We are also finalising trusted charity status in the Autumn of 2024.

We have plans for a churches wide prayer and celebration event in October 2024 with the aim of praying for our borough and brining Christians together from different denominations.

We will continue to explore and consider ways to increase the charity reach in 2024 and beyond responding to needs we see arising that can be best met by Churches and Christians working together. 2025 is a milestone year in which we celebrate 20 years of Sutton Street Pastors and 15 years of Sutton Foodbank and of the Charity Sutton Community Works. We are actively looking at ways to use this to raise funds and new volunteers and awareness of our work locally.

Our aim is to continue to promote the work of the charity amongst potential supporters through church visits and externally with partners and agencies. We have recruited an operations manager in February 2024 whose role is to increase capacity within the charity. The initial emphasis will be on Food Poverty Projects.



# **SUTTON COMMUNITY WORKS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Relationships with other organisations**

Sutton Community Works recognises that to fulfil its objectives it needs to work in partnership with other community organisations. As set out below, the charity works particularly closely with the Ascension Trust (the national umbrella organisation for Street and School Pastors), the Trussell Trust (we link up with their foodbank network) and with Linking Lives (which has a national role for befriending schemes for those aged 65 years and over). We have also been engaging with Housing Justice [a national organisation supporting winter shelters]. Similarly, many significant relationships have been developed with local community organisations in developing and supporting the charity's activities, notably Safer Sutton Partnership, the Police, the local Council, Encompass Network. We also link in with Gather which is a national network of borough wide organisations similar to Sutton Community Works. We participated in webinars run by national organisations, for example, NCVO to help with the management of the Charity and its operations. The Projects Director also meets with CEO's of similar organisations in neighbouring boroughs.

### **Financial review**

At the year end, the charity held net assets of £350,468 (2022: £302,682), of which £216,248 (2022: £176,971) was held in restricted funds and the balance held for the general purposes of the charity. Cash reserves stood at £359,062 (2022: £339,655).

99% (2022: 99.4%) of the charity's expenditure was spent on its charitable activities. The remaining 1% (2022: 0.6%) was spend on fundraising.

### **Reserves policy**

The trustees have established a policy of maintaining unrestricted reserves equivalent to between three and six months of total resources expected.

### **Structure, governance and management**

The trustees meet three times a year to oversee the governance of the Charity. Mark Tomlinson, Projects Director and a trustee, co-ordinates the day to day running of the charity. His position is salaried, and his remuneration is shown in the notes to the Financial Statements.

Each individual project is overseen by the Projects Director and team leaders.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A M Oke	(Appointed 18 August 2023)
E A Saunders	
D G Featherstone	
A E Doerr	
I L Ayres	
D H Smith (Chair)	
M D Tomlinson	

### **Governance and risk management**

Trustees are recruited for the skills and experience they bring to the charity. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees discuss the management of risk at trustees' meetings.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.



**SUTTON COMMUNITY WORKS**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees' report was approved by the Board of Trustees.

  
.....  
D H Smith (Chair)  
Trustee

Date: 23 / 8 / 24 .....

# SUTTON COMMUNITY WORKS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SUTTON COMMUNITY WORKS

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I report to the trustees on my examination of the financial statements of Sutton Community Works (the trust) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the trust 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 the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified 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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**F J Wilde FCCA MBA DChA**

Warner Wilde  
4 Marigold Drive  
Bisley  
Surrey  
GU24 9SF

Dated: 23 August 2024  
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# SUTTON COMMUNITY WORKS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	50,096	234,932	285,028	251,127
Charitable activities	4	-	188,423	188,423	92,003
Other trading activities	5	-	19	19	-
Investments	6	2,714	-	2,714	895
<b>Total income</b>		<b>52,810</b>	<b>423,374</b>	<b>476,184</b>	<b>344,025</b>
<b>Expenditure on:</b>					
Raising funds	7	2,402	1,999	4,401	6,487
Charitable activities	8	40,088	383,909	423,997	308,436
<b>Total expenditure</b>		<b>42,490</b>	<b>385,908</b>	<b>428,398</b>	<b>314,923</b>
<b>Net income</b>		<b>10,320</b>	<b>37,466</b>	<b>47,786</b>	<b>29,102</b>
Transfers between funds		(1,811)	1,811	-	-
<b>Net movement in funds</b>	11	<b>8,509</b>	<b>39,277</b>	<b>47,786</b>	<b>29,102</b>
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2023		125,711	176,971	302,682	273,580
<b>Fund balances at 31 December 2023</b>		<b>134,220</b>	<b>216,248</b>	<b>350,468</b>	<b>302,682</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SUTTON COMMUNITY WORKS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

Prior financial year		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	40,920	210,207	251,127
Charitable activities	4	-	92,003	92,003
Investments	6	895	-	895
<b>Total income</b>		<b>41,815</b>	<b>302,210</b>	<b>344,025</b>
<b>Expenditure on:</b>				
Raising funds	7	2,389	4,098	6,487
Charitable activities	8	34,054	274,382	308,436
<b>Total expenditure</b>		<b>36,443</b>	<b>278,480</b>	<b>314,923</b>
<b>Net income</b>		<b>5,372</b>	<b>23,730</b>	<b>29,102</b>
Transfers between funds		(5,735)	5,735	-
<b>Net movement in funds</b>	11	<b>(363)</b>	<b>29,465</b>	<b>29,102</b>
<b>Reconciliation of funds:</b>				
Fund balances at 1 January 2022		126,074	147,506	273,580
<b>Fund balances at 31 December 2022</b>		<b>125,711</b>	<b>176,971</b>	<b>302,682</b>

# SUTTON COMMUNITY WORKS

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Stocks	15	5,957		-	
Debtors	16	47,190		17,294	
Cash at bank and in hand		359,062		339,655	
		<u>412,209</u>		<u>356,949</u>	
<b>Creditors: amounts falling due within one year</b>	17	(61,741)		(54,267)	
<b>Net current assets</b>			<u>350,468</u>		<u>302,682</u>
<b>The funds of the trust</b>					
Restricted income funds	20	216,248		176,971	
Unrestricted funds	21	134,220		125,711	
		<u>350,468</u>		<u>302,682</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23 August 2024 .....

  
D H Smith (Chair)  
Trustee

Company registration number 07476749 (England and Wales)

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Sutton Community Works is a private company limited by guarantee incorporated in England and Wales. The registered office is Highfield Hall, 320 Carshalton Road, Sutton, Surrey, SM5 3QB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	49,751	92,383	142,134	40,920	99,225	140,145
Membership fees	345	23,533	23,878	-	14,124	14,124
Donated goods and services	-	119,016	119,016	-	96,858	96,858
	<u>50,096</u>	<u>234,932</u>	<u>285,028</u>	<u>40,920</u>	<u>210,207</u>	<u>251,127</u>

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Income from charitable activities

	Restricted funds 2023 £	Restricted funds 2022 £
Charitable activities		
Performance related grants	188,423	92,003

### 5 Income from other trading activities

	Restricted funds 2023 £	Restricted funds 2022 £
Fundraising events	19	-

### 6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2,714	895

### 7 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Staging fundraising events	258	1,471	1,729	182	1,068	1,250
Advertising	2,144	528	2,672	2,040	1,270	3,310
Other fundraising costs	-	-	-	167	1,760	1,927
	2,402	1,999	4,401	2,389	4,098	6,487

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 8 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
<b>Direct costs</b>		
Staff costs	132,903	104,903
Food distributed	168,341	143,286
Storage costs	24,283	17,393
Utilities	4,129	4,661
Property costs	2,778	5,657
Project costs	52,447	11,444
Insurance	803	407
Training	1,567	2,186
Travel and subsistence	806	729
	<u>388,057</u>	<u>290,666</u>
Grant funding of activities (see note 9)	850	-
<b>Share of support and governance costs (see note 10)</b>		
Support	34,105	17,681
Governance	985	89
	<u>423,997</u>	<u>308,436</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	40,088	34,054
Restricted funds	383,909	274,382
	<u>423,997</u>	<u>308,436</u>

### 9 Grants payable

	Charitable activities 2023 £
Grants to individuals	<u>850</u>

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Support costs allocated to activities

	Charitable activities 2023 £	Total 2022 £
Accountancy and Payroll	5,426	2,667
Telephone and IT	1,760	2,924
Equipment Repairs and Renewals	11,427	6,927
Consultancy	10,718	-
Licence Fees and Subscriptions	2,656	3,084
Bank Charges	565	689
Printing, Postage and Stationery	1,523	482
Sundry Expenses	30	908
Governance	985	89
	<u>35,090</u>	<u>17,770</u>

### Governance costs comprise:

	2023 £	2022 £
Other Governance Costs	35	89
Independent Examination	950	-
	<u>985</u>	<u>89</u>

### 11 Net movement in funds

The net movement in funds is stated after charging/(crediting):

2023 £	2022 £
<u>          </u>	<u>          </u>

### 12 Trustees

Employees' remuneration includes £66,091 (including employer's National Insurance and Employer's Pensions costs), (2022: £57,298) relating to one trustee who is classified as Key Management Personnel. Expenses arising from employment were £750 (2022: £698).

### 13 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>6</u>	<u>6</u>

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 13 Employees

(Continued)

#### Employment costs

	2023 £	2022 £
Wages and salaries	122,311	95,156
Social security costs	4,781	4,964
Other pension costs	5,811	4,783
	<u>132,903</u>	<u>104,903</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	<u>1</u>	<u>-</u>

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 15 Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>5,957</u>	<u>-</u>

### 16 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	2	-
Other debtors	36,064	7,886
Prepayments and accrued income	11,124	9,408
	<u>47,190</u>	<u>17,294</u>

### 17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	18	51,024	49,854
Other creditors		983	-
Accruals		9,734	4,413
		<u>61,741</u>	<u>54,267</u>

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 18 Deferred income

	2023 £	2022 £
Other deferred income	51,024	49,854

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	51,024	49,854
Movements in the year:		
Deferred income at 1 January 2023	49,854	3,805
Released from previous periods	(49,854)	(3,805)
Resources deferred in the year	51,024	49,854
Deferred income at 31 December 2023	51,024	49,854

### 19 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,811	4,783

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Food Poverty	-	34,172	(34,172)	-	-
Foodbank	3,296	67,263	(233)	(49,969)	20,357
Foodshop	154,657	229,175	(198,220)	-	185,612
Fuel Energy Hardship Fund	-	68,954	(118,923)	49,969	-
Job Club	819	-	(850)	31	-
Linking Lives	245	-	-	-	245
SCF PQASSO	228	-	-	-	228
School Pastors	930	-	-	-	930
Street Pastors	-	4,000	(5,780)	1,780	-
Winter Shelter	14,639	18,800	(27,730)	-	5,709
	2,157	1,010	-	-	3,167
	<u>176,971</u>	<u>423,374</u>	<u>(385,908)</u>	<u>1,811</u>	<u>216,248</u>
<b>Previous year:</b>					
	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Emergency Accommodation	-	-	(4,210)	4,210	-
Food Poverty	-	22,493	-	(19,197)	3,296
Foodbank	116,039	171,181	(132,563)	-	154,657
Foodshop	-	84,983	(104,180)	19,197	-
Fuel Energy Hardship Fund	-	819	-	-	819
Job Club	-	245	-	-	245
Linking Lives	228	-	-	-	228
SCF PQASSO	930	-	-	-	930
School Pastors	-	3,917	(5,442)	1,525	-
Street Pastors	29,054	17,670	(32,085)	-	14,639
Winter Shelter	1,255	902	-	-	2,157
	<u>147,506</u>	<u>302,210</u>	<u>278,480</u>	<u>5,735</u>	<u>176,971</u>



# SUTTON COMMUNITY WORKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	125,711	52,810	(42,490)	(1,811)	134,220
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£	£
General funds	126,074	41,815	(36,443)	(5,735)	125,711
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Current assets/(liabilities)	134,220	216,248	350,468
	<u>          </u>	<u>          </u>	<u>          </u>
	134,220	216,248	350,468
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 December 2022:</b>			
Current assets/(liabilities)	125,711	176,971	302,682
	<u>          </u>	<u>          </u>	<u>          </u>
	125,711	176,971	302,682
	<u>          </u>	<u>          </u>	<u>          </u>

### 23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).