

Charity registration number 1140363 (England and Wales)

Company registration number 07476749

SUTTON COMMUNITY WORKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

SUTTON COMMUNITY WORKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A M Oke 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 (England and Wales)	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

SUTTON COMMUNITY WORKS

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 21

SUTTON COMMUNITY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 working towards a Winter Shelter in 2025 which actually did operate from Jan-Mar 2025.

Sutton Community Works is supported by a core of 22 churches in the borough (2023: 21). When a new project is being considered e.g. the Winter Shelter, an engine room is convened. This is where church leaders gather to explore and discuss ideas for projects. This sometimes involves input from partnering agencies. The director also meets individually with church leaders and at the monthly leaders' breakfasts.

Sutton Community Works is represented by the director on many borough-wide forums and consultations, such as the Safer Neighborhoods 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 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 particularly through our Food Poverty Projects.

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 are 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 and other staff members, make 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 2024

Sutton Street Pastors

Sutton Street Pastors (SSP) finished the year with 46 street pastors (2023: 47) working in the daytime and night-time economy. We operate on Friday and Saturday afternoons 1.30-5.30pm and late-night shifts i.e. starting at 10pm and finishing at 2am. There has been a decrease in the number of those going out and there are no nightclubs in Sutton. However, a few pubs do stay open until 1.30/2am. We also have a shift twice a month in Wallington High Street on Friday afternoons between 1.30-4pm. We made use of the services of a paid street pastor recruiter working on recruitment for the afternoon shift and evening shifts.

During 2024 she was able to recruit 4 more Street Pastors [2023:6]. It seems to be a factor in London and with changes in commitments to volunteering that we are recruiting to maintain good numbers in our teams.

We did 166 shifts (2023:160) and Street Pastors invested 1788 volunteer hours (2023:1693hrs). This represents approximately £21831(2023: £17641) based on a national living wage of £12.21 per hour (2023: £10.42). We were grateful to receive funding from the Safer Sutton Partnership for the nineteenth year in succession. This is an indication of the value placed upon the work and ministry of Street Pastors within the borough of Sutton.

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. We are seen as part of responding to incidents and challenges in the borough e.g. anti-social behavior; rough sleeping; following up on tragic events and being present at key town centre events, such as Safety initiatives during Stop Hate Week and the Christmas Lights Switch on.

Street Pastors continued to build team through a summer BBQ and a Christmas social; team leader meetings and training events including youth engagement; sharing and being good news; violence against women and girls [VAWG]; basic life support [CPR and First Aid Training]; leaders training and tactics training to be able to assist on station platforms with those at risk of suicide. The coordinator attended coordinator training; Ascension Trust Prayer Meetings; Problem Solving Meetings. 9 of the team attended refresher training (2023:17] which is provided by Ascension and 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

We had 3 school pastors trained in 2024 (2023:0] and we ended the year with 18 volunteers (2023:18) having invested 362 volunteer hours (2023:398) equivalent to £4420 (2023: £4147) based on a national living wage of £12.21 (2023: £10.42).

Our school pastors provided 1:1s to students offering a space to be heard regarding problems such as bullying; home life; school; friendships etc.... 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 232 1:1's/92 students (2023: 268 1:1's/116 students) and we saw 51 students over 52 group sessions (2023:50 students/49 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 or members of the team.

SUTTON COMMUNITY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Sutton Foodbank

Sutton Foodbank had 1772 clients referred from 134 partnering frontline agencies (2023: 1861 clients, 73 agencies). This represents 2576 adults and 1228 children totalling 3804 (2023: 4240). We continue to see demand amongst residents however, our collaboration with Citizens Advice having an adviser at Foodbank sessions has led to a decrease in usage due to client's income being maximised £857219.51 in 2024.

We are thankful to Sutton Salvation Army, Bishop Andrewes Church, and St Michaels Beddington for the kind use of their premises. We started a new Foodbank session in July on the Roundshaw estate in response to local need and wanting to ensure Foodbank is accessible to those in need. And are thankful to Handley Page for the provision of premises.

Our storage facilities are at Big Yellow Storage in Sutton and 34422.9Kgs of food was distributed to clients (2023: 33285.5Kgs). The 2024 figure included 7251.4 Kgs surplus food given to external foodbanks & organisations (2023: 5216.9Kgs). In 2024, 30985.1 Kgs (2023: 35799.1Kgs) 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 £73434.69 (2023: £84843) based on the assumption of an average cost of £2.37 per kg of food donated (if the charity were to pay to acquire the food stocks). Over 90 volunteers support us, from over 30 churches and other organisations, performing many tasks crucial to the effective and efficient operation of the Foodbank. There were approximately 4765 volunteer hours (2023: 3300) given to the Foodbank which based on the national living wage of £12.21 (2023: £10.42) would be equivalent to £58168 (2023: £34386).

We rely on donations from individuals and churches and are thankful for this continued income in 2023. 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, Pfizer and Alstom.

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. However, in 2024 we were given the go-ahead to run a shelter in 2025 from January to March. This ran for 55 consecutive nights helping 8 guests and 5 of them into more settled accommodation. We had 75 volunteers, and 1845 volunteer hours were given equivalent to £22527.45 based on the national living wage of £12.21.

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 and a winter Hug at the Foodshop, This involved giving out nearly new clothing; toys; games and Christmas items. This served approx. 30 customers in the event in December 2023.

We also work closely with the Council Housing and Homeless team in signposting roughsleepers we see as Street Pastors on the High Street.

SUTTON COMMUNITY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 approximately £25-27 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 also received funding from the Governments Community Grants fund run by the National Lottery.

We receive financial and food donations from individuals, schools, churches, and corporate organisations. We also partner with the Felix Project who in 2023 donated 12363Kgs [2023: 10361.43Kgs] of food. Using a notional value of £2.37 per Kg this is worth £29300.31 [2022:24449.94]. We also received 9207.7Kgs of donations [2023:4102.2Kgs] from individuals/churches which is equivalent to £21822.25 had we bought the food. [2023: £9722.21].

Our volunteers invested 3132 hours [2023: 1570hours] which based on the minimum wage of £12.21 [2023: £10.42] is equivalent to £38241.72 [2023: £ 16359.40].

Prayer for Sutton

In 2024 we ran two prayer events. One in August attended by over 50 Christians from a number of churches. The aim was to pray for peace on our streets following the tragic deaths in Southport and subsequent unrest. We held a borough wide prayer meeting in October attended by approximately 40 Christians from various churches.

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 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 want to ensure that we are utilizing our team in the best possible ways and want to be responsive to changing societal needs and patterns of going out particularly with pubs and clubs closing in the Night-Time Economy.

We will be running another Shelter in 2026 given the increasing homelessness we are seeing across London and the UK.

We have spent much time updating our policies and procedures and are likely to achieve Trusted Charity Status in the Autumn of 2025 which will enhance our credibility as a trusted organization both locally and nationally.

Achievements and performance

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. We have already had some events to mark it in 2025 and have a Civic Celebration in October 2025.

Our aim is to continue to promote the work of the charity amongst potential supporters through church visits and externally with partners and agencies. This year we have recruited a full-time Foodbank Manager whose aim is to build capacity with the Foodbank in terms of food sourcing; funding; volunteers; training and external relationships.

SUTTON COMMUNITY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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). 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, the Housing and Homeless team. 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 Director also meets with CEOs of similar organisations in neighbouring boroughs.

Financial review

At the year end, the charity held net assets of £344,436 (2023: £350,468), of which £197,965 (2023: £216,248) was held in restricted funds and the balance held for the general purposes of the charity. Cash reserves stood at £392,475 (2023: £359,062).

99% (2023: 99%) of the charity's expenditure was spent on its charitable activities. The remaining 1% (2023: 1%) was spent 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 four times a year to oversee the governance of the Charity. Mark Tomlinson, 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 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
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 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 2024

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



D H Smith (Chair)

Trustee

Date: 29/9/25

SUTTON COMMUNITY WORKS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUTTON COMMUNITY WORKS

I report to the trustees on my examination of the financial statements of Sutton Community Works (the trust) for the year ended 31 December 2024.

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.

Having satisfied myself that the financial statements of the trust are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the trust's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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

Date:

29 September 2025

SUTTON COMMUNITY WORKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	113,703	143,891	257,594	285,028
Charitable activities	4	-	132,849	132,849	188,423
Other trading activities	5	-	-	-	19
Investments	6	291	-	291	2,714
Total income		<u>113,994</u>	<u>276,740</u>	<u>390,734</u>	<u>476,184</u>
Expenditure on:					
Raising funds	7	536	2,167	2,703	4,401
Charitable activities	8	85,612	308,451	394,063	423,997
Total expenditure		<u>86,148</u>	<u>310,618</u>	<u>396,766</u>	<u>428,398</u>
Net income/(expenditure)		27,846	(33,878)	(6,032)	47,786
Transfers between funds		(15,595)	15,595	-	-
Net movement in funds	11	12,251	(18,283)	(6,032)	47,786
Reconciliation of funds:					
Fund balances at 1 January 2024		134,220	216,248	350,468	302,682
Fund balances at 31 December 2024		<u>146,471</u>	<u>197,965</u>	<u>344,436</u>	<u>350,468</u>

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 2024

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

SUTTON COMMUNITY WORKS

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	15		1,297		-
Current assets					
Stocks	16	5,957		5,957	
Debtors	17	15,316		47,190	
Cash at bank and in hand		392,475		359,062	
		413,748		412,209	
Creditors: amounts falling due within one year	18	(70,609)		(61,741)	
Net current assets			343,139		350,468
Total assets less current liabilities			344,436		350,468
The funds of the trust					
Restricted income funds	21	197,965		216,248	
Unrestricted funds	22	146,471		134,220	
		344,436		350,468	

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 2024.

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 29/9/25



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 2024

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 2024

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	5 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

1.10 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.

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

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.

1.11 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.

1.12 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.

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	113,703	48,452	162,155	49,751	92,383	142,134
Membership fees	-	22,544	22,544	345	23,533	23,878
Donated goods and services	-	72,895	72,895	-	119,016	119,016
	<u>113,703</u>	<u>143,891</u>	<u>257,594</u>	<u>50,096</u>	<u>234,932</u>	<u>285,028</u>

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Charitable activities		
Performance related grants	<u>132,849</u>	<u>188,423</u>

5 Income from other trading activities

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising events	<u>-</u>	<u>19</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>291</u>	<u>2,714</u>

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Staging fundraising events	501	1,473	1,974	258	1,471	1,729
Advertising	35	694	729	2,144	528	2,672
	<u>536</u>	<u>2,167</u>	<u>2,703</u>	<u>2,402</u>	<u>1,999</u>	<u>4,401</u>

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	177,438	132,903
Depreciation and impairment	259	-
Food distributed	102,388	168,341
Storage costs	24,596	24,283
Utilities	6,069	4,129
Property costs	4,661	2,778
Project costs	46,996	52,447
Insurance	919	803
Training	927	1,567
Travel and subsistence	1,443	806
Uniform	209	-
	<u>365,905</u>	<u>388,057</u>
Grant funding of activities (see note 9)	-	850
Share of support and governance costs (see note 10)		
Support	26,277	34,105
Governance	1,881	985
	<u>394,063</u>	<u>423,997</u>
Analysis by fund		
Unrestricted funds - general	85,612	40,088
Restricted funds	308,451	383,909
	<u>394,063</u>	<u>423,997</u>

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Grants payable

	Charitable activities 2024 £
Grants to individuals	850

10 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Accountancy and Payroll	4,570	5,426
Telephone and IT	3,395	1,760
Equipment Repairs and Renewals	12,992	11,427
Consultancy	282	10,718
Licence Fees and Subscriptions	3,462	2,656
Bank Charges	479	565
Printing, Postage and Stationery	862	1,523
Sundry Expenses	235	30
Governance	1,881	985
	<u>28,158</u>	<u>35,090</u>

	2024 £	2023 £
Governance costs comprise:		
Independent Examination fees	1,800	950
Other Governance Costs	81	35
	<u>1,881</u>	<u>985</u>

11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	950
Depreciation of owned tangible fixed assets	259	-

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Trustees

Employees' remuneration includes £62,279 (including employer's National Insurance and Employer's Pensions costs), (2023: £66,091) relating to one trustee who is classified as Key Management Personnel. Expenses arising from employment were £137 (2023: £750).

13 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
7	6
<u>7</u>	<u>6</u>

Employment costs

	2024 £	2023 £
Wages and salaries	160,678	122,311
Social security costs	9,071	4,781
Other pension costs	7,689	5,811
	<u>177,438</u>	<u>132,903</u>

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

	2024 Number	2023 Number
£60,001 to £70,000	1	1
	<u>1</u>	<u>1</u>

14 Taxation

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

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Tangible fixed assets

	Computers £
Cost	
Additions	1,556
At 31 December 2024	1,556
Depreciation and impairment	
Depreciation charged in the year	259
At 31 December 2024	259
Carrying amount	
At 31 December 2024	1,297

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	5,957	5,957

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	-	36,066
Prepayments and accrued income	15,316	11,124
	15,316	47,190

18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	19	66,597	51,024
Other creditors		1,483	983
Accruals		2,529	9,734
		70,609	61,741

19 Deferred income

	2024 £	2023 £
Other deferred income	66,597	51,024

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	66,597	51,024
Movements in the year:		
Deferred income at 1 January 2024	51,024	49,854
Released from previous periods	(51,024)	(49,854)
Resources deferred in the year	66,597	51,024
Deferred income at 31 December 2024	66,597	51,024

20 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,689	5,811

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.

21 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Food Poverty	20,357	51,037	(65,539)	-	5,855
Foodbank	185,612	126,422	(121,454)	-	190,580
Foodshop	-	76,680	(76,680)	-	-
Job Club	245	-	-	-	245
Linking Lives	228	-	-	-	228
SCF PQASSO	930	-	-	-	930
School Pastors	-	100	(6,607)	6,507	-
Street Pastors	5,709	18,410	(31,698)	7,579	-
Winter Shelter	3,167	4,091	(7,131)	-	127
Street Pastors Rought Sleepers Fund	-	-	(1,509)	1,509	-
	216,248	276,740	(310,618)	15,595	197,965

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

21 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Food Poverty	3,296	67,263	(233)	(49,969)	20,357
Foodbank	154,657	263,347	(232,392)	-	185,612
Foodshop	-	68,954	(118,923)	49,969	-
Fuel Energy Hardship Fund	819	-	(850)	31	-
Job Club	245	-	-	-	245
Linking Lives	228	-	-	-	228
SCF PQASSO	930	-	-	-	930
School Pastors	-	4,000	(5,780)	1,780	-
Street Pastors	14,639	18,800	(27,730)	-	5,709
Winter Shelter	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>

22 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 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	<u>134,220</u>	<u>113,994</u>	<u>(86,148)</u>	<u>(15,595)</u>	<u>146,471</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>125,711</u>	<u>52,810</u>	<u>(42,490)</u>	<u>(1,811)</u>	<u>134,220</u>

SUTTON COMMUNITY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,297	-	1,297
Current assets/(liabilities)	145,174	197,965	343,139
	<u>146,471</u>	<u>197,965</u>	<u>344,436</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	134,220	216,248	350,468
	<u>134,220</u>	<u>216,248</u>	<u>350,468</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).