

SUTTON NIGHT WATCH HOMELESS

England & Wales · Charity number 1171903

Details

Other names	SUTTON NIGHT WATCH HOMELESS LTD, SUTTON NIGHT WATCH
Status	Registered
Legal form	CIO
Registered	2017-03-06
Register	View on the Charity Commission register

Contact

Address	35 Manor Road Wallington Surrey sm6 0bw
Phone	02086699920
Email	suttonnightwatch@gmail.com
Website	www.suttonnightwatch.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE THE RELIEF OF PEOPLE WHO ARE HOMELESS IN TRURO BY THE PROVISION OF FOOD, CLOTHING, TOILETRIES AND OTHER ITEMS.

Activities: We provide urgent and necessary supplies for those who become homeless. Our day centre based in Wallington, Surrey offers hot food, food bags, shower facilities, fresh clothes, laundry services and storage lockers for the immediate needs of those who find themselves homeless. We provide a person centred approach to homelessness and homeless prevention.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£263,868	£290,898	-	-
2024-03-31	£242,854	£256,600	-	-
2023-03-31	£266,565	£262,773	-	-
2022-03-31	£309,350	£204,872	-	-
2021-03-31	£171,025	£157,477	-	-

Trustees

Name	Role	Appointed
Ian Mark Turner	Chair	2023-09-30
Anjna Bhamra		2025-03-10
CAROL JACQUES		2025-01-21
John Smith		2025-01-21

SUTTON NIGHT WATCH HOMELESS

England & Wales - Charity number 1171903

Accounts

Charity registration number 1171903 (England and Wales)

SUTTON NIGHT WATCH HOMELESS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SUTTON NIGHT WATCH HOMELESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I M Turner C Jacques J A Smith A Bhamra T Michaelides	(Appointed 21 January 2025) (Appointed 21 January 2025) (Appointed 10 March 2025) (Appointed 21 January 2025)
Charity number	1171903	
Registered office	35 Manor Road Wallington Surrey SM6 0BW	
Independent examiner	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey UK KT6 7AL	

SUTTON NIGHT WATCH HOMELESS

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SUTTON NIGHT WATCH HOMELESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 charity's CIO Foundation model constitution, the Charities Act 2011 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

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The purpose of the charity as set out in its governing document is the relief of people who are homeless in Sutton by the provision of food, clothing, toiletries and other items. In setting the charity's objectives and activities the trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Significant activities and achievements against objectives

Sutton Night Watch carried out a number of remedial works on the building to improve, and conform to new health and safety regulations, which resulted in a substantial increase in expenditure.

Our SNW Outlet shop continues to provide SNWH with much needed extra funding, which has ensured we are able to offer a wider range of activities, and services.

A reserves funding policy was introduced, as advised by the Charity Commission, so as to have an emergency fund (£30,000) available in case of substantial and unexpected expenditure, which could seriously affect the operation of the charity.

Services within our day centre:

- We continue to run our Positive Steps Programme and Empowering lives project. These help people who are homeless and in active addiction or people who are threatened with homelessness.
- We continue to work with Nescot College, with 2 counsellors continuing their placements with us. This has made a huge difference for some of our service users, as counselling is very difficult to access, and the waiting list is quite high.
- Three Junior Social Workers from Merton college are also doing their placements with us. They offer motivational interviewing skills and one to one.
- A barber now attends the centre once a week to provide simple haircuts, beard trims etc.

Financial review

The Charity made a deficit of £27,030 during the year (2024 – deficit £13,746) and at 31 March 2025 the Charity held unrestricted funds of £80,298 and restricted funds of £59,716.

SUTTON NIGHT WATCH HOMELESS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

SNWH aims to maintain a general reserve of unrestricted funds sufficient to meet its financial, legal, and moral obligations to its service users, employees, volunteers, and all relevant authorities.

It has been agreed by the Trustees that a figure of £30,000 will be kept in reserves.

Like many other organisations, SNWH requires a general reserve:

- To cover income shortfalls. For instance, if a major corporate sponsor withdraws funding, the reserve can provide necessary cash flow until a new sponsor is secured.
- To address unexpected expenditures. For example, if a significant, uninsured building repair is needed, the reserve can cover this cost.

In addition to addressing unforeseen challenges, maintaining adequate reserves ensures that if the worst occurs and the organisation must close, there will be sufficient funds to meet all obligations and liabilities as part of a managed exit.

For SNWH, a closure scenario would necessitate a higher level of reserves compared to a similar-sized private company. This is because SNWH cannot simply shut down; to meet its moral obligations to service users, it would need to continue operating for a period to complete ongoing services or arrange suitable alternatives.

In the event of closure, the general reserve would fund all remaining operations, redundancy, and other closure costs, at least until the building's value can be realised.

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) and its governing document is the CIO Foundation model constitution. Membership of the CIO shall be its Charity Trustees and membership cannot be transferred to anyone else. Any member who ceases to be a Charity Trustee ceases to be a member of the CIO.

Any decision may be taken at a meeting of the Charity Trustees or by resolution in writing agreed by a majority of all the Charity Trustees. The Trustees may delegate any of their powers to a committee of at least two people but at least one member must be a Charity Trustee.

Sutton Night Watch advertised for, and gained five new trustees in order to develop, promote and further the aims and objectives of Sutton Night Watch as a charity (see below appointments).

The trustees who served during the year and up to the date of signature of the financial statements were:

A Fulker	(Resigned 25 November 2025)
A McMullen	(Resigned 3 January 2025)
I M Turner	
C Jacques	(Appointed 21 January 2025)
J A Smith	(Appointed 21 January 2025)
A Bhamra	(Appointed 10 March 2025)
T Michaelides	(Appointed 21 January 2025)

Recruitment and appointment of trustees

Charity Trustees are appointed for a term of one year by a resolution of the Charity Trustees, who have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The maximum number of trustees is seven. New Trustees are provided with a copy of the current version of the constitution and a copy of the CIO's latest trustees' annual report and accounts.

SUTTON NIGHT WATCH HOMELESS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

I M Turner
Chairman

26 January 2026



SUTTON NIGHT WATCH HOMELESS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUTTON NIGHT WATCH HOMELESS

I report to the trustees on my examination of the financial statements of Sutton Night Watch Homeless (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity'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 charity'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 Institute of Chartered Accountants in England and Wales, 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Kevin Fisher BA FCA CTA



For and on behalf of Kingston Burrowes Audit Ltd

308 Ewell Road
Surbiton
Surrey
KT6 7AL
UK

Dated: 27 January 2026

SUTTON NIGHT WATCH HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations	3	42,321	25,000	67,321	51,369	36,975	88,344
Charitable activities	4	17,957	123,415	141,372	10,770	72,456	83,226
Other trading activities	5	55,014	-	55,014	71,259	-	71,259
Investments	6	161	-	161	25	-	25
Total income		<u>115,453</u>	<u>148,415</u>	<u>263,868</u>	<u>133,423</u>	<u>109,431</u>	<u>242,854</u>
Expenditure on:							
Raising funds	7	15,180	-	15,180	16,007	-	16,007
Charitable activities	8	167,456	108,262	275,718	131,162	109,431	240,593
Total expenditure		<u>182,636</u>	<u>108,262</u>	<u>290,898</u>	<u>147,169</u>	<u>109,431</u>	<u>256,600</u>
Net income/(expenditure)		(67,183)	40,153	(27,030)	(13,746)	-	(13,746)
Transfers between funds		596	(596)	-	-	-	-
Net movement in funds	10	(66,587)	39,557	(27,030)	(13,746)	-	(13,746)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>146,885</u>	<u>20,159</u>	<u>167,044</u>	<u>160,631</u>	<u>20,159</u>	<u>180,790</u>
Fund balances at 31 March 2025		<u>80,298</u>	<u>59,716</u>	<u>140,014</u>	<u>146,885</u>	<u>20,159</u>	<u>167,044</u>

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

SUTTON NIGHT WATCH HOMELESS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		6,606		15,422
Current assets					
Debtors	15	7,547		7,191	
Cash at bank and in hand		130,377		148,899	
		<u>137,924</u>		<u>156,090</u>	
Creditors: amounts falling due within one year	16	<u>(4,516)</u>		<u>(4,468)</u>	
Net current assets			133,408		151,622
Total assets less current liabilities			<u>140,014</u>		<u>167,044</u>
The funds of the charity					
Restricted income funds	17		59,716		20,159
Unrestricted funds	18		80,298		146,885
			<u>140,014</u>		<u>167,044</u>

The financial statements were approved by the trustees on 26 January 2026

I M Turner
Chairman



SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Sutton Night Watch Homeless is a Charitable Incorporated Organisation (CIO) and its governing document is the CIO Foundation model constitution. The address of the principal office of the charity is 35 Manor Road, Wallington, Surrey, SM6 0BW.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's CIO Foundation model constitution, the Charities Act 2011, 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. 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 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.

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.

1.4 Income

Income is recognised when the charity 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 charity 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.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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:

Leasehold improvements	Over 5 years
Fixtures and fittings	Over 3 years
Computers	15% straight line basis
Motor vehicles	20% straight line basis

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 charity 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 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.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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 NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 charity's contractual obligations expire or are discharged or cancelled.

1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity'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

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	42,321	25,000	67,321	51,369	36,975	88,344

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Donations and Gift Aid contributions	42,321	25,000	67,321	51,369	36,975	88,344
	<u>42,321</u>	<u>25,000</u>	<u>67,321</u>	<u>51,369</u>	<u>36,975</u>	<u>88,344</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from charitable activities						
Grants and contracts	6,000	123,415	129,415	5,132	72,456	77,588
Events and fundraising	11,957	-	11,957	5,638	-	5,638
	<u>17,957</u>	<u>123,415</u>	<u>141,372</u>	<u>10,770</u>	<u>72,456</u>	<u>83,226</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
SNW Outlet store	55,014	71,259
	<u>55,014</u>	<u>71,259</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	161	25
	<u>161</u>	<u>25</u>

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Support services	180	1,007
Staff costs	15,000	15,000
	<u>15,180</u>	<u>16,007</u>

8 Expenditure on charitable activities

	Direct costs 2025 £	Direct costs 2024 £
Direct costs		
Staff costs	78,858	84,431
Support services	21,446	16,232
Rent	25,000	25,000
Cost of goods sold	-	5,000
Repair & maintenance	3,636	-
Office expenses	768	-
	<u>129,708</u>	<u>130,663</u>
Share of support and governance costs (see note 9)		
Support	146,010	109,930
	<u>275,718</u>	<u>240,593</u>
Analysis by fund		
Unrestricted funds	167,456	131,162
Restricted funds	108,262	109,431
	<u>275,718</u>	<u>240,593</u>

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	-	6,287
Depreciation	8,816	15,420
Operating lease charges	11,882	10,448
Insurance	4,370	3,894
Storage	-	350
Utilities	12,909	6,900
Office expenses	30,735	21,175
Repair & maintenance	36,518	13,942
Professional fees	8,010	4,163
Advertising & web design	15,798	13,982
Motor & travel	8,270	8,750
Sundry expenses	6,282	2,619
Governance costs	2,420	2,000
	<u>146,010</u>	<u>109,930</u>
Analysed between:		
Direct costs	<u>146,010</u>	<u>109,930</u>

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,420	2,000
Depreciation of owned tangible fixed assets	8,816	15,421
Operating lease charges	<u>25,000</u>	<u>25,000</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one of them was reimbursed a total of £230 travelling expenses.

12 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
<u>6</u>	<u>7</u>

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	93,858	105,718

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	58,867	46,927

13 Taxation

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

14 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2024	18,401	19,166	5,525	21,600	64,692
At 31 March 2025	18,401	19,166	5,525	21,600	64,692
Depreciation and impairment					
At 1 April 2024	15,620	18,246	2,444	12,960	49,270
Depreciation charged in the year	2,781	920	795	4,320	8,816
At 31 March 2025	18,401	19,166	3,239	17,280	58,086
Carrying amount					
At 31 March 2025	-	-	2,286	4,320	6,606
At 31 March 2024	2,781	920	3,081	8,640	15,422

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	7,547	7,191

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	260
Accruals and deferred income	4,516	4,208
	<u>4,516</u>	<u>4,468</u>

17 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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
The National Lottery Community Fund RC London and South East Region	-	118,415	(78,858)	-	39,557
Rental of premises *	20,159	25,000	(25,000)	-	20,159
Community Action Sutton grant for equipment acquiring	-	5,000	(4,404)	(596)	-
	<u>20,159</u>	<u>148,415</u>	<u>(108,262)</u>	<u>(596)</u>	<u>59,716</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
The National Lottery Community Fund RC London and South East Region	-	72,456	(72,456)	-	-
Rental of premises *	20,159	25,000	(25,000)	-	20,159
Exploring latent risks between migrant homelessness and modern slavery across London	-	11,975	(11,975)	-	-
	<u>20,159</u>	<u>109,431</u>	<u>(109,431)</u>	<u>-</u>	<u>20,159</u>

* This fund was created in 2020 to meet annual rental costs.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	146,885	115,453	(182,636)	(29,404)	50,298
Emergency funds	-	-	-	30,000	30,000
	<u>146,885</u>	<u>115,453</u>	<u>(182,636)</u>	<u>596</u>	<u>80,298</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	160,631	133,423	(147,169)	-	146,885
	<u>160,631</u>	<u>133,423</u>	<u>(147,169)</u>	<u>-</u>	<u>146,885</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	6,606	-	6,606
Current assets/(liabilities)	73,692	59,716	133,408
	<u>80,298</u>	<u>59,716</u>	<u>140,014</u>
	<u>80,298</u>	<u>59,716</u>	<u>140,014</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	15,422	-	15,422
Current assets/(liabilities)	131,463	20,159	151,622
	<u>146,885</u>	<u>20,159</u>	<u>167,044</u>
	<u>146,885</u>	<u>20,159</u>	<u>167,044</u>

20 Contingent assets

The charity has been awarded some multi-year grants with specified or implied timeframes which preclude recognition of the full amount. The amount of such contingent assets is £217,728, to be received from 2025/26.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	25,000	25,000
Between two and five years	93,750	100,000
In over five years	-	18,750
	<u>118,750</u>	<u>143,750</u>

22 Related party transactions

Jessica Fulker, the daughter of a Trustee, was paid a service fee of £1,600 for her services for the charity.

SUTTON NIGHT WATCH HOMELESS

England & Wales - Charity number 1171903

Accounts

Charity registration number 1171903

SUTTON NIGHT WATCH HOMELESS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

SUTTON NIGHT WATCH HOMELESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Fulker I M Turner	(Appointed 30 September 2023)
Charity number	1171903	
Registered office	35 Manor Road Wallington Surrey SM6 0BW	
Independent examiner	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey KT6 7AL	

SUTTON NIGHT WATCH HOMELESS

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Balance sheet	5
Notes to the financial statements	6 - 15

SUTTON NIGHT WATCH HOMELESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's CIO Foundation model constitution, the Charities Act 2011 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

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The purpose of the charity as set out in its governing document is the relief of people who are homeless in Sutton by the provision of food, clothing, toiletries and other items. In setting the charity's objectives and activities the trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Significant activities and achievements against objectives

We received funding from the National Lottery Community Fund and Beddington Community Fund.

We have had great success with our SNW Outlet shop which has enabled us to move forward and offer more services within our day centre.

We have introduced our Positive Steps Programme and Empowering lives project. These help people who are homeless and in active addiction or people who are threatened with homelessness.

We are also working with Nescot College and have 2 counsellors doing their placements with us. This has made a huge difference for some of our service users, as counselling is very difficult to access, and the waiting list is quite high.

Junior Social Workers from Merton college are also doing their placements with us. They offer motivational interviewing skills and one to one support.

Financial review

The Charity made a deficit of £13,746 during the year (2023 – surplus £3,792) and at 31 March 2024 the Charity held unrestricted funds of £146,885 and restricted funds of £20,159.

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) and its governing document is the CIO Foundation model constitution. Membership of the CIO shall be its Charity Trustees and membership cannot be transferred to anyone else. Any member who ceases to be a Charity Trustee ceases to be a member of the CIO.

Any decision may be taken at a meeting of the Charity Trustees or by resolution in writing agreed by a majority of all the Charity Trustees. The Trustees may delegate any of their powers to a committee of at least two people but at least one member must be a Charity Trustee.

The trustees who served during the year and up to the date of signature of the financial statements were:

A Fulker

N Kennedy

A McMullen

I M Turner

(Resigned 30 September 2023)

(Resigned 3 January 2025)

(Appointed 30 September 2023)

SUTTON NIGHT WATCH HOMELESS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

Charity Trustees are appointed for a term of one year by a resolution of the Charity Trustees, who have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The maximum number of trustees is seven. New Trustees are provided with a copy of the current version of the constitution and a copy of the CIO's latest trustees' annual report and accounts.

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



A Fulker
Trustee

13 February 2025

SUTTON NIGHT WATCH HOMELESS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUTTON NIGHT WATCH HOMELESS

I report to the trustees on my examination of the financial statements of Sutton Night Watch Homeless (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Kevin Fisher BA FCA CTA

For and on behalf of Kingston Burrowes Audit Ltd

308 Ewell Road
Surbiton
Surrey
KT6 7AL

Dated: 13 February 2025

SUTTON NIGHT WATCH HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations	3	61,369	36,975	88,344	71,134	25,000	96,134
Charitable activities	4	10,770	72,456	83,226	30,543	68,456	98,999
Other trading activities	5	71,259	-	71,259	71,416	-	71,416
Investments	6	25	-	25	16	-	16
Total income		<u>133,423</u>	<u>109,431</u>	<u>242,854</u>	<u>173,109</u>	<u>93,456</u>	<u>266,565</u>
Expenditure on:							
Raising funds	7	16,007	-	16,007	16,570	-	16,570
Charitable activities	8	131,162	109,431	240,593	152,747	93,456	246,203
Total expenditure		<u>147,169</u>	<u>109,431</u>	<u>256,600</u>	<u>169,317</u>	<u>93,456</u>	<u>262,773</u>
Net income/(expenditure) and movement in funds		(13,746)	-	(13,746)	3,792	-	3,792
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>160,831</u>	<u>20,159</u>	<u>180,790</u>	<u>156,839</u>	<u>20,159</u>	<u>176,998</u>
Fund balances at 31 March 2024		<u>146,885</u>	<u>20,159</u>	<u>167,044</u>	<u>160,631</u>	<u>20,159</u>	<u>180,790</u>

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

SUTTON NIGHT WATCH HOMELESS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		15,422		30,843
Current assets					
Stocks	15	-		5,000	
Debtors	16	7,191		7,369	
Cash at bank and in hand		148,899		144,370	
		<u>156,090</u>		<u>156,739</u>	
Creditors: amounts falling due within one year	17	<u>(4,468)</u>		<u>(6,792)</u>	
Net current assets			<u>151,622</u>		<u>149,947</u>
Total assets less current liabilities			<u>167,044</u>		<u>180,790</u>
The funds of the charity					
Restricted income funds	18		20,159		20,159
Unrestricted funds	19		146,885		160,631
			<u>167,044</u>		<u>180,790</u>

The financial statements were approved by the trustees on 13 February 2025


A Fulker
Trustee

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity Information

Sutton Night Watch Homeless is a Charitable Incorporated Organisation (CIO) and its governing document is the CIO Foundation model constitution. The address of the principal office of the charity is 35 Manor Road, Wallington, Surrey, SM6 0BW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO Foundation model constitution, the Charities Act 2011, 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. 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 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.

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.

1.4 Income

Income is recognised when the charity 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 charity 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.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 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:

Leasehold improvements	Over 5 years
Fixtures and fittings	Over 3 years
Computers	15% straight line basis
Motor vehicles	20% straight line basis

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 charity 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.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 charity'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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity'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 NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	51,369	36,975	88,344	71,134	25,000	96,134
Donations and gifts						
Donations and Gift Aid contributions	51,369	36,975	88,344	66,134	25,000	91,134
Donated Goods	-	-	-	5,000	-	5,000
	51,369	36,975	88,344	71,134	25,000	96,134

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from charitable activities						
Grants and contracts	5,132	72,456	77,588	29,538	68,456	97,994
Events and fundraising	5,638	-	5,638	1,005	-	1,005
	10,770	72,456	83,226	30,543	68,456	98,999

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
SNW Outlet store	71,259	71,416

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	25	16

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Support services	1,007	1,570
Staff costs	15,000	15,000
	<u>16,007</u>	<u>16,570</u>

8 Expenditure on charitable activities

	Direct costs 2024 £	Direct costs 2023 £
Direct costs		
Staff costs	84,431	68,456
Support services	16,232	12,762
Rent	25,000	25,000
Cost of goods sold	5,000	-
	<u>130,663</u>	<u>106,218</u>
Share of support and governance costs (see note 9)		
Support	109,930	139,985
	<u>240,593</u>	<u>246,203</u>
Analysis by fund		
Unrestricted funds	131,162	152,747
Restricted funds	109,431	93,456
	<u>240,593</u>	<u>246,203</u>

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	6,287	12,498
Depreciation	15,420	15,116
Operating lease charges	10,448	28,218
Insurance	3,894	2,965
Storage	350	4,267
Utilities	6,900	8,076
Office expenses	21,175	15,790
Repair & maintenance	13,942	18,522
Professional fees	4,163	7,237
Advertising & web design	13,982	14,558
Motor & travel	8,750	7,828
Sundry expenses	2,619	2,910
Governance costs	2,000	2,000
	<u>109,930</u>	<u>139,985</u>
Analysed between:		
Direct costs	<u>109,930</u>	<u>139,985</u>

10 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	2,000	2,000
Depreciation of owned tangible fixed assets	15,421	15,116
Operating lease charges	<u>25,000</u>	<u>25,000</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

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

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	<u>105,718</u>	<u>95,954</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>46,927</u>	<u>22,564</u>

13 Taxation

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

14 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2023	<u>18,401</u>	<u>19,166</u>	<u>5,525</u>	<u>21,600</u>	<u>64,692</u>
At 31 March 2024	<u>18,401</u>	<u>19,166</u>	<u>5,525</u>	<u>21,600</u>	<u>64,692</u>
Depreciation and impairment					
At 1 April 2023	11,940	11,654	1,615	8,640	33,849
Depreciation charged in the year	<u>3,680</u>	<u>6,592</u>	<u>829</u>	<u>4,320</u>	<u>15,421</u>
At 31 March 2024	<u>15,620</u>	<u>18,246</u>	<u>2,444</u>	<u>12,960</u>	<u>49,270</u>
Carrying amount					
At 31 March 2024	<u>2,781</u>	<u>920</u>	<u>3,081</u>	<u>8,640</u>	<u>15,422</u>
At 31 March 2023	<u>6,461</u>	<u>7,512</u>	<u>3,910</u>	<u>12,960</u>	<u>30,843</u>

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>-</u>	<u>5,000</u>

SUTTON NIGHT WATCH HOMELESS

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

16	Debtors		2024	2023
	Amounts falling due within one year:		£	£
	Other debtors		-	252
	Prepayments and accrued income		7,191	7,117
			<u>7,191</u>	<u>7,369</u>
17	Creditors: amounts falling due within one year		2024	2023
			£	£
	Other creditors		260	1,284
	Accruals and deferred income		4,208	5,508
			<u>4,468</u>	<u>6,792</u>
18	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 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
The National Lottery Community Fund RC London and South East Region	-	72,456	(72,456)	-
Rental of premises *	20,159	25,000	(25,000)	20,159
Exploring latent risks between migrant homelessness and modern slavery across London	-	11,975	(11,975)	-
	<u>20,159</u>	<u>109,431</u>	<u>(109,431)</u>	<u>20,159</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
The National Lottery Community Fund RC London and South East Region	-	68,456	(68,456)	-
Rental of premises *	20,159	25,000	(25,000)	20,159
	<u>20,159</u>	<u>93,456</u>	<u>93,456</u>	<u>20,159</u>

* This fund was created in 2020 to meet annual rental costs.

SUTTON NIGHT WATCH HOMELESS

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

19 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 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	160,631	133,423	(147,169)	146,885
	<u>160,631</u>	<u>133,423</u>	<u>(147,169)</u>	<u>146,885</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	156,839	173,109	(169,317)	160,631
	<u>156,839</u>	<u>173,109</u>	<u>(169,317)</u>	<u>160,631</u>

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	15,422	-	15,422
Current assets/(liabilities)	131,463	20,159	151,622
	<u>146,885</u>	<u>20,159</u>	<u>167,044</u>
	<u>146,885</u>	<u>20,159</u>	<u>167,044</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	30,843	-	30,843
Current assets/(liabilities)	129,788	20,159	149,947
	<u>160,631</u>	<u>20,159</u>	<u>180,790</u>
	<u>160,631</u>	<u>20,159</u>	<u>180,790</u>

SUTTON NIGHT WATCH HOMELESS

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

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	25,000	25,000
Between two and five years	100,000	100,000
In over five years	18,750	43,750
	<u>143,750</u>	<u>168,750</u>

22 Related party transactions

Anthony McMullen Junior, the son of a Trustee, was paid a salary of £15,000 for his work as a fundraiser for the charity.

Jessica Fulker, the daughter of a Trustee, was paid a service fee of £2,400 for her services for the charity.

SUTTON NIGHT WATCH HOMELESS

England & Wales - Charity number 1171903

Accounts

SUTTON NIGHT WATCH HOMELESS
(Registered Charity No. 1171903)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

MYRUS SMITH
Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

SUTTON NIGHT WATCH HOMELESS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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SUTTON NIGHT WATCH HOMELESS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative details

The name of the charity is Sutton Night Watch Homeless, and it operates under the name of Sutton Night Watch. Its charity registration number is 1171903.

The address of the principal office of the charity is 35 Manor Road, Wallington, Surrey, SM6 0BW.

The names of all those who were the charity's trustees on the date this report was approved or who served as a trustee in the reporting period were:

Andrew Fulker
Nadine Kennedy
Anthony McMullen

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) and its governing document is the CIO Foundation model constitution. Membership of the CIO shall be its Charity Trustees and membership cannot be transferred to anyone else. Any member who ceases to be a Charity Trustee ceases to be a member of the CIO.

Charity Trustees are appointed for a term of one year by a resolution of the Charity Trustees, who have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The maximum number of trustees is seven. New Trustees are provided with a copy of the current version of the constitution and a copy of the CIO's latest trustees' annual report and accounts.

Any decision may be taken at a meeting of the Charity Trustees or by resolution in writing agreed by a majority of all the Charity Trustees. The Trustees may delegate any of their powers to a committee of at least two people but at least one member must be a Charity Trustee.

Objectives and activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The purpose of the charity as set out in its governing document is the relief of people who are homeless in Sutton by the provision of food, clothing, toiletries and other items. In setting the charity's objectives and activities the trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

Achievements and performance

We received funding from the National Lottery Community Fund and Beddington Community Fund.

We have had great success with our SNW Outlet shop which has enabled us to move forward and offer more services within our day centre.

We have introduced our Positive Steps Programme and Empowering lives project. These help people who are homeless and in active addiction or people who are threatened with homelessness.

SUTTON NIGHT WATCH HOMELESS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

(.../cont'd)

Achievements and performance (.../cont'd)

We are also working with Nescot College and have 2 counsellors doing their placements with us. This has made a huge difference for some of our service users, as counselling is very difficult to access, and the waiting list is quite high.

Junior Social Workers from Merton college are also doing their placements with us. They offer motivational interviewing skills and one to one support.

Plans for the Future

We have lots of plans for the future including offering more courses, training in life skills and growing our counselling service. We want to continue to build relationships with people and help those who are alone find a sense of belonging and renewed purpose to see their lives restored, reconnecting them back into the community.

Financial review

The Charity made a surplus of £3,792 during the year (2022 - £104,478) and at 31 March 2023 the Charity held unrestricted funds of £160,630 and restricted funds of £20,159.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

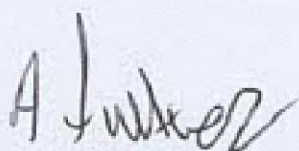
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the Board of Trustees and signed on its behalf by:

A Fulker
Trustee



19 April 2024

Independent Examiner's Report to the Trustees of:

SUTTON NIGHT WATCH HOMELESS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Jones FCA
% Myrus Smith, Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

19 April 2024

SUTTON NIGHT WATCH HOMELESS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022
Income from:					
Donations	2	71,134	15,000	96,134	102,536
Charitable activities	3	30,543	68,456	98,999	132,631
Trading	4	71,416	-	71,416	59,833
Other	5	16	-	16	14,350
		<u>173,109</u>	<u>93,456</u>	<u>266,565</u>	<u>309,350</u>
Expenditure on:					
Raising funds	6	16,570	-	16,570	15,602
Charitable activities	6	152,747	93,456	246,203	189,270
		<u>169,317</u>	<u>93,456</u>	<u>262,773</u>	<u>204,872</u>
Net income before transfers		3,792	-	3,792	104,478
Transfers between funds		-	-	-	-
Net movement in funds		3,792	-	3,792	104,478
Reconciliation of funds					
Total funds brought forward		<u>156,838</u>	<u>20,159</u>	<u>176,997</u>	<u>72,519</u>
Total funds carried forward	14	<u><u>160,630</u></u>	<u><u>20,159</u></u>	<u><u>180,789</u></u>	<u><u>£176,997</u></u>

The notes form part of these Financial Statements

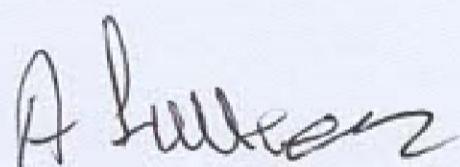
SUTTON NIGHT WATCH HOMELESS

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7		30,842		40,897
Current assets					
Stocks	8	5,000		-	
Debtors	9	7,369		7,307	
Cash at Bank		144,370		131,562	
		<u>156,739</u>		<u>138,869</u>	
Creditors					
Amounts falling due within one year	10	6,792		2,769	
Net current assets			<u>149,947</u>		<u>136,100</u>
Net assets			<u>£180,789</u>		<u>£176,997</u>
Funds					
Unrestricted funds	12		160,630		156,838
Restricted Funds	13		20,159		20,159
			<u>£180,789</u>		<u>£176,997</u>

Approved on behalf of the Council on 19 April 2024 and signed on its behalf by

A Fulker
Trustee



The notes form part of these Financial Statements

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis and under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below.

b) Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donated goods are included in the accounts at an estimated value to the charity when it is practicable to do so.

c) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

Expenditure includes those costs which relate directly to each activity and also indirect costs, including governance costs that are necessary to support those activities.

d) Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity and which have not been designated for a particular purpose.

Designated funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted funds are funds which can only be used in accordance with the wishes of the donor or which have been raised for a particular purpose.

e) Fixed assets and depreciation

Tangible assets costing more than £500 are capitalised.

Depreciation is provided so as to write off the cost of each asset over its estimated useful life at the following rates:

Motor Vehicles	20% straight line basis
Office Equipment	15% straight line basis
Improvements to Property	Over 5 years
Fixtures and fittings	Over 3 years

f) Stocks

Stocks of consumable items are stated at estimated cost.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 /contd...

1. ACCOUNTING POLICIES /contd...

g) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairments are recognised in expenditure.

h) Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

i) Pension costs

The charity operates a defined contribution pension scheme. Contributions payable under the scheme are charged the Statement of Financial Activities in the year to which they relate.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Donations and Gift Aid contributions	66,134	25,000	91,134	94,736
Donated Goods	5,000	-	5,000	7,800
	<u>£71,134</u>	<u>£25,000</u>	<u>£96,134</u>	<u>£102,536</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Grants and contracts (Note 14)	29,538	68,456	97,994	124,070
Events and fundraising	1,005	-	1,005	8,561
	<u>£30,543</u>	<u>£68,456</u>	<u>£98,999</u>	<u>£132,631</u>

4. TRADING

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
SNW Outlet store	<u>£71,416</u>	<u>£Nil</u>	<u>£71,416</u>	<u>£59,833</u>

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Job retention scheme	-	-	-	10,750
Profit from sale of motor vehicle	-	-	-	3,600
	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>	<u>£14,350</u>

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 /contd...

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Fundraising Costs £	Activities Undertaken Directly £	Support Costs £	Total 2023 £	Total 2022
Analysis of expenditure on:					
Support Services	1,570	12,762	-	14,332	29,747
Rent	-	-	25,867	25,867	25,620
Lease costs	-	-	-	-	1,200
Insurance	-	-	2,965	2,965	3,797
Rates	-	-	2,351	2,351	1,513
Light and heat	-	-	7,254	7,254	6,148
Water	-	-	822	822	634
Wages	15,000	26,125	54,829	95,954	82,108
Equipment	-	-	1,647	1,647	119
Telephone	-	-	4,022	4,022	2,337
Post and stationery	-	-	1,526	1,526	285
Advertising and web design	-	-	14,558	14,558	7,018
Motor and travel expenses	-	-	7,828	7,828	7,455
Repairs and renewals	-	-	8,845	8,845	7,653
Computer costs	-	-	5,308	5,308	1,852
Sundry expenses	-	-	2,112	2,112	834
Accountancy	-	-	2,598	2,598	558
Subscriptions	-	-	659	659	543
Training	-	-	55	55	983
Safety and Security	-	-	4,934	4,934	1,091
Storage	-	-	4,267	4,267	2,725
Professional fees	-	-	4,639	4,639	758
Bank charges	-	-	85	85	96
Office maintenance	-	-	8,030	8,030	3,583
Depreciation	-	-	15,115	15,115	13,851
Governance costs					
Independent Examination fees	-	-	2,000	2,000	1,524
	<u>£16570</u>	<u>£38,887</u>	<u>£182,316</u>	<u>£237,773</u>	<u>£204,872</u>

Of the £237,773 expenditure recognised this year (2022 : £204,872), £169,317 (2022 : £179,252) was charged to unrestricted funds and £68,456 (2022 : £25,620) was charged to restricted funds.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
/contd...

7. TANGIBLE FIXED ASSETS	Improvements to Property £	Fixtures & Fittings £	Office Equipment £	Motor Vehicles £	Total £
Cost					
Brought forward at 1 April 2022	18,400	16,406	3,225	21,600	59,631
Additions	-	2,760	2,300	-	5,060
	<u>18,400</u>	<u>19,166</u>	<u>5,525</u>	<u>21,600</u>	<u>64,691</u>
Carried forward at 31 March 2023	18,400	19,166	5,525	21,600	64,691
Depreciation					
Brought forward at 1 April 2022	8,260	5,367	787	4,320	18,734
Charge for year	3,680	6,287	828	4,320	15,115
	<u>11,940</u>	<u>11,654</u>	<u>1,615</u>	<u>8,640</u>	<u>33,849</u>
Carried forward at 31 March 2023	11,940	11,654	1,615	8,640	33,849
Net Book Value					
At 31 March 2023	<u>£6,460</u>	<u>£7,512</u>	<u>£3,909</u>	<u>£12,960</u>	<u>£30,842</u>
At 31 March 2022	<u>£10,140</u>	<u>£11,039</u>	<u>£2,438</u>	<u>£17,280</u>	<u>£40,897</u>
8. STOCKS				2023 £	2022 £
				£5,000	£Nil
				<u>£5,000</u>	<u>£Nil</u>
9. DEBTORS				2023 £	2022 £
Prepayments				7,117	7,055
Other debtors				252	252
				<u>£7,369</u>	<u>£7,307</u>
10. CREDITORS				2023 £	2022 £
Amounts falling due within one year					
Accruals				5,508	2,910
Other creditors				1,284	(141)
				<u>£6,792</u>	<u>£2,769</u>

SUTTON NIGHT WATCH HOMELESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

/contd...

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	93,416	80,905
Social security costs	271	840
Other pension costs	2,267	1,202
	<u>£95,954</u>	<u>£82,947</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 in either year.

The total employee benefits received by key management personnel were £22,564 (2022 : £23,044). Under FRS 102, employee benefits includes gross salary, benefits in kind, employers' national insurance and employers pension contributions.

The average weekly number of employees during the year, calculated on the basis of full time equivalents was 7 (2022 : 6).

12. COMMITMENTS UNDER OPERATING LEASES

	2023 £	2022 £
Land and buildings		
Due in 1 year	25,000	25,000
Due in 2 to 5 years	100,000	100,000
Over 5 years	43,750	68,750
	<u>£168,750</u>	<u>£193,750</u>

13. MOVEMENT IN UNRESTRICTED FUNDS

	Balance 1 April 2022	Income	Expenditure	Transfers	Balance 31 March 2023
2023					
General Fund	<u>£156,838</u>	<u>£173,109</u>	<u>£169,317</u>	<u>£Nil</u>	<u>£160,630</u>

Comparative information for the movement in unrestricted funds in the previous year is as follows:

	Balance 1 April 2021	Income	Expenditure	Transfers	Balance 31 March 2022
2022					
General Fund	<u>£51,740</u>	<u>£284,350</u>	<u>£179,252</u>	<u>£Nil</u>	<u>£156,838</u>

SUTTON NIGHT WATCH HOMELESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
/contd...**

14. MOVEMENT IN RESTRICTED FUNDS

	Balance 1 April 2022	Income	Expenditure	Transfers	Balance 31 March 2023
2023					
The National Lottery Community Fund RC London and South East Region Rental of premises	-	68,456	68,456	-	-
	20,159	25,000	25,000	-	£20,159
	<u>£20,159</u>	<u>£93,456</u>	<u>£93,456</u>	<u>£Nil</u>	<u>£20,159</u>

Comparative information for the movement in restricted funds in the previous year is as follows:

	Balance 1 April 2021	Income	Expenditure	Transfers	Balance 31 March 2022
2022					
Restricted Fund Rental of premises	£20,779	£25,000	£25,620	£Nil	£20,159
	<u>£20,779</u>	<u>£25,000</u>	<u>£25,620</u>	<u>£Nil</u>	<u>£20,159</u>

This fund was created in 2020 to meet annual rental costs.

**15. ANALYSIS OF NET ASSETS
BETWEEN FUNDS**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
2023			
Tangible fixed assets	30,842	-	30,842
Current assets	136,580	20,159	156,739
Current liabilities	(6,792)	-	(6,792)
As at 31 March 2023	<u>£160,630</u>	<u>£20,159</u>	<u>£180,789</u>

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
2022			
Tangible fixed assets	40,897	-	40,897
Current assets	118,710	20,159	138,869
Current liabilities	(2,769)	-	(2,769)
As at 31 March 2022	<u>£156,838</u>	<u>£20,159</u>	<u>£176,997</u>

SUTTON NIGHT WATCH HOMELESS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
/contd...**

16. RELATED PARTY DISCLOSURES

Anthony McMullen Junior, the son of a Trustee, was paid a salary of £30,000 for his work as a fundraiser for the charity.

17. LEASE COMMITMENTS

During the year the charity entered into their second year of a 10-year lease commitment for premises in Wallington, Surrey.

18. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2023 but not yet received and recognised as income due to the recognition criteria not being met amounts to £68,456.

SUTTON NIGHT WATCH HOMELESS

England & Wales - Charity number 1171903

Accounts

SUTTON NIGHT WATCH HOMELESS
(Registered Charity No. 1171903)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

MYRUS SMITH
Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

SUTTON NIGHT WATCH HOMELESS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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FOR THE YEAR ENDED 31 MARCH 2022

Reference and administrative details

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The address of the principal office of the charity is 35 Manor Road, Wallington, Surrey, SM6 0BW.

The names of all those who were the charity's trustees on the date this report was approved or who served as a trustee in the reporting period were:

Andrew Fulker
Nadine Kennedy
Anthony McMullen

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) and its governing document is the CIO Foundation model constitution. Membership of the CIO shall be its Charity Trustees and membership cannot be transferred to anyone else. Any member who ceases to be a Charity Trustee ceases to be a member of the CIO.

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Objectives and activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The purpose of the charity as set out in its governing document is the relief of people who are homeless in Sutton by the provision of food, clothing, toiletries and other items. In setting the charity's objectives and activities the trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

Achievements and performance

This year through sheer determination we have pushed through covid 19 and had a very successful year.

We received funding from the National Lottery Community Fund and Beddington Community Fund.

We have had great success with our SNW Outlet shop which has enabled us to move forward and offer more services within our day centre.

We have introduced our Positive Steps Programme and Empowering lives project. These help people who are homeless and in active addiction or people who are threatened with homelessness.

SUTTON NIGHT WATCH HOMELESS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022

(.../cont'd)

Achievements and performance (.../cont'd)

We are also working with Nescot College and have 2 counsellors doing their placements with us. This has made a huge difference for some of our service users, as counselling is very difficult to access, and the waiting list is quite high.

Junior Social Workers from Merton college are also doing their placements with us. They offer motivational interviewing skills and one to one support.

Plans for the Future

We have lots of plans for the future including offering more courses, training in life skills and growing our counselling service. We want to continue to build relationships with people and help those who are alone find a sense of belonging and renewed purpose to see their lives restored, reconnecting them back into the community.

Financial review

The Charity made a surplus of £104,478 during the year (2021 - £13,548) and at 31 March 2022 the Charity held unrestricted funds of £156,838 and restricted funds of £20,159.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the Board of Trustees and signed on its behalf by:

A Fulker
Trustee

31st January 2023

Independent Examiner's Report to the Trustees of:

SUTTON NIGHT WATCH HOMELESS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 4 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Jones FCA
% Myrus Smith, Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

31st January 2023

SUTTON NIGHT WATCH HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021
Income from:					
Donations	2	77,536	25,000	102,536	136,375
Charitable activities	3	132,631	-	132,631	10,032
Trading	4	59,833	-	59,833	-
Other	5	14,350	-	14,350	24,618
		<u>284,350</u>	<u>25,000</u>	<u>309,350</u>	<u>171,025</u>
Expenditure on:					
Raising funds	6	15,602	-	15,602	15,821
Charitable activities	6	163,650	25,620	189,270	141,656
		<u>179,252</u>	<u>25,620</u>	<u>204,872</u>	<u>157,477</u>
Net income before transfers		105,098	(620)	104,478	13,548
Transfers between funds		-	-	-	-
Net movement in funds		105,098	(620)	104,478	13,548
Reconciliation of funds					
Total funds brought forward		51,740	20,779	72,519	58,971
Total funds carried forward	14	<u>£156,838</u>	<u>£20,159</u>	<u>£176,997</u>	<u>£72,519</u>

The notes form part of these Financial Statements

SUTTON NIGHT WATCH HOMELESS

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7		40,897		18,190
Current assets					
Debtors	8	7,307		7,496	
Cash at Bank		131,562		51,801	
		<u>138,869</u>		<u>59,297</u>	
Creditors					
Amounts falling due within one year	9	2,769		4,968	
		<u> </u>		<u> </u>	
Net current assets			<u>136,100</u>		<u>54,329</u>
Net assets			<u>£176,997</u>		<u>£72,519</u>
Funds					
Unrestricted funds	12		156,838		51,740
Restricted Funds	13		20,159		20,779
			<u>£176,997</u>		<u>£72,159</u>

Approved on behalf of the Council on 31st January 2023 and signed on its behalf by

A Fulker
Trustee

The notes form part of these Financial Statements

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis and under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below.

b) Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donated goods are included in the accounts at an estimated value to the charity when it is practicable to do so.

The charity received government support through the Coronavirus Job Retention Scheme (CJRS) which is accounted for on the accrual basis, in Other Income in the Statement of Financial Activities.

c) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

Expenditure includes those costs which relate directly to each activity and also indirect costs, including governance costs that are necessary to support those activities.

d) Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity and which have not been designated for a particular purpose.

Designated funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted funds are funds which can only be used in accordance with the wishes of the donor or which have been raised for a particular purpose.

e) Fixed assets and depreciation

Tangible assets costing more than £500 are capitalised.

Depreciation is provided so as to write off the cost of each asset over its estimated useful life at the following rates:

Motor Vehicles	20% straight line basis
Office Equipment	15% straight line basis
Improvements to Property	Over 5 years
Fixtures and fittings	Over 3 years

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

1. ACCOUNTING POLICIES /contd...

f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairments are recognised in expenditure.

g) Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

h) Pension costs

The charity operates a defined contribution pension scheme. Contributions payable under the scheme are charged the Statement of Financial Activities in the year to which they relate.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Donations and Gift Aid contributions	69,736	25,000	94,736	128,575
Donated Goods	7,800	-	7,800	7,800
	<u>£77,536</u>	<u>£25,000</u>	<u>£102,536</u>	<u>£136,375</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Grants and contracts	124,070	-	124,070	9,148
Events and fundraising	8,561	-	8,561	884
	<u>£132,631</u>	<u>£Nil</u>	<u>£132,631</u>	<u>£10,032</u>

4. TRADING

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
SNW Outlet store	<u>£59,833</u>	<u>£Nil</u>	<u>£59,833</u>	<u>£Nil</u>

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Job retention scheme	10,750	-	10,750	24,618
Profit from sale of motor vehicle	3,600	-	3,600	-
	<u>£14,350</u>	<u>£Nil</u>	<u>£14,350</u>	<u>£24,618</u>

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Fundraising Costs £	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021
Analysis of expenditure on:					
Support Services	-	29,747	-	29,747	24,061
Rent	-	-	25,620	25,620	21,875
Lease costs	-	-	1,200	1,200	2,850
Insurance	480	-	3,317	3,797	2,278
Rates	-	-	1,513	1,513	1,007
Light and heat	755	-	5,393	6,148	2,860
Water	-	-	634	634	237
Wages	15,000	26,125	39,780	80,905	69,319
Social security costs	246	404	190	840	1,593
Pensions	356	597	250	1,203	1,367
Equipment	-	-	119	119	230
Telephone	-	-	2,337	2,337	1,593
Post and stationery	-	-	285	285	634
Advertising and web design	-	-	7,018	7,018	3,728
Motor and travel expenses	-	-	7,455	7,455	3,875
Repairs and renewals	-	-	7,653	7,653	4,994
Gift aid	-	-	-	-	18
Computer costs	-	-	1,852	1,852	1,014
Sundry expenses	-	-	674	674	826
Accountancy	-	-	558	558	300
Subscriptions	-	-	543	543	198
Training	-	-	983	983	-
Safety and Security	-	-	1,091	1,091	1,661
Storage	-	-	2,725	2,725	1,141
Professional fees	-	-	758	758	554
Bank charges	-	-	96	96	64
Penalty	-	-	160	160	-
Office maintenance	-	-	3,583	3,583	2,429
Depreciation	-	-	13,851	13,851	5,781
Governance costs					
Independent Examination fees	-	-	1,524	1,524	990
	<u>£16,837</u>	<u>£56,873</u>	<u>£131,162</u>	<u>£204,872</u>	<u>£157,477</u>

Of the £204,872 expenditure recognised this year (2021 : £157,477), £179,252 (2021 : £135,602) was charged to unrestricted funds and £25,620 (2021 : £21,875) was charged to restricted funds.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

7. TANGIBLE FIXED ASSETS	Improvements to Property £	Fixtures & Fittings £	Office Equipment £	Motor Vehicles £	Total £
Cost					
Brought forward at 1 April 2021	18,400	-	673	10,000	29,073
Additions	-	16,406	2,552	21,600	40,558
Disposals	-	-	-	(10,000)	(10,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward at 31 March 2022	18,400	16,406	3,225	21,600	59,631
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
Brought forward at 1 April 2021	4,580	-	303	6,000	10,883
Charge for year	3,680	5,367	484	4,320	13,851
Depreciation on disposals	-	-	-	(6,000)	(6,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward at 31 March 2022	8,260	5,367	787	4,320	18,734
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value					
At 31 March 2022	<u>£10,140</u>	<u>£11,039</u>	<u>£2,438</u>	<u>£17,280</u>	<u>£40,897</u>
At 31 March 2021	<u>£13,820</u>	<u>£Nil</u>	<u>£370</u>	<u>£4,000</u>	<u>£18,190</u>
8. DEBTORS				2022	2021
				£	£
Prepayments				7,055	7,244
Other debtors				252	252
				<hr/>	<hr/>
				£7,307	£7,496
				<hr/>	<hr/>
9. CREDITORS				2022	2021
				£	£
Amounts falling due within one year					
Accruals				2,910	4,560
Other creditors				(141)	408
				<hr/>	<hr/>
				£2,769	£4,968
				<hr/>	<hr/>
10. STAFF COSTS				2022	2021
				£	£
Wages and salaries				80,905	69,319
Social security costs				840	1,594
Other pension costs				1,202	1,367
				<hr/>	<hr/>
				£82,947	£72,280
				<hr/>	<hr/>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 in either year.

The total employee benefits received by key management personnel were £23,044 (2021 : £31,380). Under FRS 102, employee benefits includes gross salary, benefits in kind, employers' national insurance and employers pension contributions.

The average weekly number of employees during the year, calculated on the basis of full time equivalents was 6 (2020 : 3.5).

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

11. COMMITMENTS UNDER OPERATING LEASES	2022 £	2021 £
Land and buildings		
Due in 1 year	25,000	25,000
Due in 2 to 5 years	100,000	100,000
Over 5 years	68,750	93,750
	<u>£193,750</u>	<u>£218,750</u>
Other		
Due in 1 year	-	-
Due in 2 to 5 years	-	-
Over 5 years	-	-
	<u>£Nil</u>	<u>£Nil</u>

12. MOVEMENT IN UNRESTRICTED FUNDS

	Balance 1 April 2021	Income	Expenditure	Transfers	Balance 31 March 2022
2022					
General Fund	<u>£51,740</u>	<u>£284,350</u>	<u>£179,252</u>	<u>£Nil</u>	<u>£156,838</u>

Comparative information for the movement in unrestricted funds in the previous year is as follows:

	Balance 1 April 2020	Income	Expenditure	Transfers	Balance 31 March 2021
2021					
General Fund	<u>£41,317</u>	<u>£146,025</u>	<u>£135,602</u>	<u>£Nil</u>	<u>£51,740</u>

13. MOVEMENT IN RESTRICTED FUNDS

	Balance 1 April 2021	Income	Expenditure	Transfers	Balance 31 March 2022
2022					
Restricted Fund Rental of premises	<u>£20,779</u>	<u>£25,000</u>	<u>£25,620</u>	<u>£Nil</u>	<u>£20,159</u>

Comparative information for the movement in restricted funds in the previous year is as follows:

	Balance 1 April 2020	Income	Expenditure	Transfers	Balance 31 March 2021
2021					
Restricted Fund Rental of premises	<u>£17,654</u>	<u>£25,000</u>	<u>£21,875</u>	<u>£Nil</u>	<u>£20,779</u>

This fund was created in 2020 to meet annual rental costs.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
2022			
Tangible fixed assets	40,897	-	40,897
Current assets	118,710	20,159	138,869
Current liabilities	(2,769)	-	(2,769)
	<u>£156,838</u>	<u>£20,159</u>	<u>£176,997</u>
As at 31 March 2022			

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
2021			
Tangible fixed assets	18,190	-	18,190
Current assets	38,518	20,779	59,297
Current liabilities	(4,968)	-	(4,968)
	<u>£51,740</u>	<u>£20,779</u>	<u>£72,519</u>
As at 31 March 2021			

15. RELATED PARTY DISCLOSURES

Anthony McMullen Junior, the son of a Trustee, was paid a salary of £30,000 for his work as a fundraiser for the charity.

16. LEASE COMMITMENTS

During the year the charity entered into their second year of a 10-year lease commitment for premises in Wallington, Surrey.

17. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2022 but not yet received and recognised as income due to the recognition criteria not being met amounts to £136,912.

SUTTON NIGHT WATCH HOMELESS

England & Wales - Charity number 1171903

Accounts

SUTTON NIGHT WATCH HOMELESS
(Registered Charity No. 1171903)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

MYRUS SMITH
Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

SUTTON NIGHT WATCH HOMELESS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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SUTTON NIGHT WATCH HOMELESS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Reference and administrative details

The name of the charity is Sutton Night Watch Homeless and it operates under the name of Sutton Night Watch. Its charity registration number is 1171903.

The address of the principal office of the charity is 35 Manor Road, Wallington, Surrey, SM6 0BW.

The names of all those who were the charity's trustees on the date this report was approved or who served as a trustee in the reporting period were:

Lisa Brown	(resigned 29 January 2021)
Andrew Fulker	
Nadine Kennedy	
Kelly McMullen	(resigned 29 January 2021)
Anthony McMullen	(appointed 29 January 2021)

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) and its governing document is the CIO Foundation model constitution. Membership of the CIO shall be its Charity Trustees and membership cannot be transferred to anyone else. Any member who ceases to be a Charity Trustee ceases to be a member of the CIO.

Charity Trustees are appointed for a term of one year by a resolution of the Charity Trustees, who have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The maximum number of trustees is seven. New Trustees are provided with a copy of the current version of the constitution and a copy of the CIO's latest trustees' annual Report and accounts.

Any decision may be taken at a meeting of the Charity Trustees or by resolution in writing agreed by a majority of all the Charity Trustees. The Trustees may delegate any of their powers to a committee of at least two people but at least one member must be a Charity Trustee.

Objectives and activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The purpose of the charity as set out in its governing document is the relief of people who are homeless in Sutton by the provision of food, clothing, toiletries and other items. In setting the charity's objectives and activities the trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

Achievements and performance

This year we had the opportunity through private sponsorship to go full time with our charity. It was a great opportunity for us to make a huge difference to our homeless and vulnerable community.

From the beginning we see a lot of unforeseen challenges like everyone else. Our priorities changed overnight with Covid-19. Homelessness has always been a life-threatening situation but in March 2020 it became a public health emergency as people were exposed to Covid-19 on the streets. As a charity we worked all through the pandemic ensuring our homeless and vulnerable community were placed by the council into accommodation. Providing them with food, clothes, toiletries, bedding and household utensils. Our immediate priority was to make sure people were safe. We set up a delivery service to make sure all of our vulnerable clients that were shielding got a weekly delivery of food, which is still running.

SUTTON NIGHT WATCH HOMELESS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

(.../cont'd)

Achievements and performance (.../cont'd)

Evictions were temporarily put on hold, and housing benefit was increased to ensure that more people were not pushed onto the streets during the lockdown. However, this is a real concern as a lot of the placements will be reviewed after lockdown and these people have a real threat facing them, being made homeless yet again.

We have developed good working relationships with our local drug and alcohol units, mental health services, local GP services and surrounding councils.

Plans for the Future

Our future is unknown as we are still in the pandemic, however, one thing is for sure we have a dedicated team of staff, volunteers and amazing supporters.

Financial review

The Charity made a surplus of £13,548 during the year (2020 - £24,696) and at 31 March 2021 the Charity held unrestricted funds of £51,740 and unrestricted funds of £20,779.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the Board of Trustees and signed on its behalf by:

A Fulker
Trustee

28 January 2022

Independent Examiner's Report to the Trustees of:

SUTTON NIGHT WATCH HOMELESS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 4 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Jones FCA
% Myrus Smith, Chartered Accountants
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

28 January 2022

SUTTON NIGHT WATCH HOMELESS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020
Income from:					
Donations	2	111,375	25,000	136,375	110,607
Charitable activities	3	10,032	-	10,032	-
Other	4	24,618	-	24,618	-
		<u>146,025</u>	<u>25,000</u>	<u>171,025</u>	<u>110,607</u>
Expenditure on:					
Raising funds	5	15,821	-	15,821	7,560
Charitable activities	5	119,781	21,875	141,656	78,351
		<u>135,602</u>	<u>21,875</u>	<u>157,477</u>	<u>85,911</u>
Net income before transfers		10,423	3,125	13,548	24,696
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		10,423	3,125	13,548	24,696
Reconciliation of funds					
Total funds brought forward		41,317	17,654	58,971	34,275
Total funds carried forward	8	<u><u>£51,740</u></u>	<u><u>£20,779</u></u>	<u><u>£72,519</u></u>	<u><u>£58,971</u></u>

The notes form part of these Financial Statements

SUTTON NIGHT WATCH HOMELESS

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		18,190		23,971
Current assets					
Debtors	5	7,496		5,406	
Cash at Bank		51,801		37,364	
		<u>59,297</u>		<u>42,770</u>	
Creditors					
Amounts falling due within one year	6	4,968		7,770	
		<u>54,329</u>		<u>35,000</u>	
Net current assets			<u>54,329</u>		<u>35,000</u>
Net assets			<u>£72,519</u>		<u>£58,971</u>
Funds					
Unrestricted funds	8		51,740		41,317
Restricted Funds	9		20,779		17,654
			<u>£72,159</u>		<u>£58,971</u>

Approved on behalf of the Council on 28 January 2022 and signed on its behalf by

A Fulker
Trustee

The notes form part of these Financial Statements

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis and under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below.

b) Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donated goods are included in the accounts at an estimated value to the charity when it is practicable to do so.

The charity received government support through the Coronavirus Job Retention Scheme (CJRS) which is accounted for on the accrual basis, in Other Income in the Statement of Financial Activities.

c) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

Expenditure includes those costs which relate directly to each activity and also indirect costs, including governance costs that are necessary to support those activities.

d) Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity and which have not been designated for a particular purpose.

Designated funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted funds are funds which can only be used in accordance with the wishes of the donor or which have been raised for a particular purpose.

e) Fixed assets and depreciation

Tangible assets costing more than £500 are capitalised.

Depreciation is provided so as to write off the cost of each asset over its estimated useful life at the following rates:

Motor Vehicles	20% straight line basis
Office Equipment	15% straight line basis
Improvements to Property	Over 5 years

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 /contd...

1. ACCOUNTING POLICIES /contd...

f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairments are recognised in expenditure.

g) Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

h) Pension costs

The charity operates a defined contribution pension scheme. Contributions payable under the scheme are charged the Statement of Financial Activities in the year to which they relate.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Donations and Gift Aid contributions	103,575	25,000	128,575	102,657
Donated Goods	7,800	-	7,800	7,950
	£111,375	£25,000	£136,375	£110,607

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Grants and contracts	9,148	-	9,148	-
Events and fundraising	884	-	884	-
	£10,032	£Nil	£10,032	£Nil

4. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Job retention scheme	£24,618	£Nil	£24,618	£Nil

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 /contd...

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Fundraising Costs £	Activities Undertaken Directly £	Support Costs £	Total 2021 £	Total 2020
Analysis of expenditure on:					
Support Services	-	24,061	-	24,061	16,054
Rent	-	-	21,875	21,875	7,346
Lease costs	-	-	2,850	2,850	2,558
Insurance	-	-	2,278	2,278	800
Rates	-	-	1,007	1,007	-
Light and heat	-	-	2,860	2,860	506
Water	-	-	237	237	-
Wages	15,000	29,031	25,288	69,319	33,600
Social security costs	465	797	331	1,593	-
Pensions	356	684	327	1,367	358
Equipment	-	-	230	230	2,670
Telephone	-	-	1,593	1,593	1,391
Post and stationery	-	-	634	634	543
Advertising & web design	-	-	3,728	3,728	3,438
Motor and travel expenses	-	-	3,875	3,875	4,740
Repairs and renewals	-	-	4,994	4,994	5,010
Gift aid	-	-	18	18	-
Computer costs	-	-	1,014	1,014	703
Sundry expenses	-	-	826	826	1,345
Accountancy	-	-	300	300	300
Subscriptions	-	-	198	198	216
Training	-	-	-	-	218
Safety & Security	-	-	1,661	1,661	-
Storage	-	-	1,141	1,141	-
Professional fees	-	-	554	554	89
Bank charges	-	-	64	64	35
Office maintenance	-	-	2,429	2,429	-
Depreciation	-	-	5,781	5,781	3,001
Governance costs					
Independent Examination fees	-	-	990	990	990
	<u>£15,821</u>	<u>£54,573</u>	<u>£87,083</u>	<u>£157,477</u>	<u>£85,911</u>

Of the £157,477 expenditure recognised this year (2020 : £85,911), £135,602 (2020 : £78,565) was charged to unrestricted funds and £21,875 (2020 : £7,346) was charged to restricted funds.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 /contd...

6. TANGIBLE FIXED ASSETS	Improvements to Property	Office Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
Brought forward at 1 April 2020	18,400	673	10,000	29,073
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward at 31 March 2021	18,400	673	10,000	29,073
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
Brought forward at 1 April 2020	900	202	4,000	5,102
Charge for year	3,680	101	2,000	5,781
	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward at 31 March 2021	4,580	303	6,000	10,883
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At 31 March 2021	£13,820	£370	£4,000	£18,190
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	£17,500	£471	£6,000	£23,971
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
7. DEBTORS			2021	2020
			£	£
Prepayments			7,244	5,154
Other debtors			252	252
			<hr/>	<hr/>
			£7,496	£5,406
			<hr/> <hr/>	<hr/> <hr/>
8. CREDITORS			2021	2020
Amounts falling due within one year				
Accruals			4,560	3,270
Other creditors			408	4,500
			<hr/>	<hr/>
			£4,968	£7,770
			<hr/> <hr/>	<hr/> <hr/>
9. STAFF COSTS			2021	2020
			£	£
Wages and salaries			69,319	33,600
Social security costs			1,594	-
Other pension costs			1,367	358
			<hr/>	<hr/>
			£72,280	£33,958
			<hr/> <hr/>	<hr/> <hr/>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 in either year.

The total employee benefits received by key management personnel were £31,380 (2020 : £15,239). Under FRS 102, employee benefits includes gross salary, benefits in kind, employers' national insurance and employers pension contributions.

The average weekly number of employees during the year, calculated on the basis of full time equivalents was 3.5 (2020 : 1).

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
/contd...

10. COMMITMENTS UNDER OPERATING LEASES	2021 £	2020 £
Land and buildings		
Due in 1 year	25,000	25,000
Due in 2 to 5 years	100,000	100,000
Over 5 years	93,750	118,750
	<u>£218,750</u>	<u>£243,750</u>
Other		
Due in 1 year	-	-
Due in 2 to 5 years	-	-
Over 5 years	-	-
	<u>£Nil</u>	<u>£Nil</u>

11. MOVEMENT IN UNRESTRICTED FUNDS

	Balance 1 April 2020	Income	Expenditure	Transfers	Balance 31 March 2021
2021					
General Fund	<u>£41,317</u>	<u>£146,025</u>	<u>£135,602</u>	<u>£Nil</u>	<u>£51,740</u>

Comparative information for the movement in unrestricted funds in the previous year is as follows:

	Balance 1 April 2019	Income	Expenditure	Transfers	Balance 31 March 2020
2020					
General Fund	<u>£34,275</u>	<u>£85,607</u>	<u>£78,565</u>	<u>£Nil</u>	<u>£41,317</u>

12. MOVEMENT IN RESTRICTED FUNDS

	Balance 1 April 2020	Income	Expenditure	Transfers	Balance 31 March 2021
2021					
Restricted Fund Rental of premises	<u>£17,654</u>	<u>£25,000</u>	<u>£21,875</u>	<u>£Nil</u>	<u>£20,779</u>

Comparative information for the movement in restricted funds in the previous year is as follows:

	Balance 1 April 2019	Income	Expenditure	Transfers	Balance 31 March 2020
2020					
Restricted Fund Rental of premises	<u>£Nil</u>	<u>£25,000</u>	<u>£7,346</u>	<u>£Nil</u>	<u>£17,654</u>

This fund was created in 2020 to meet annual rental costs.

SUTTON NIGHT WATCH HOMELESS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
/contd...

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
2021			
Tangible fixed assets	18,190	-	18,190
Current assets	38,518	20,779	59,297
Current liabilities	(4,968)	-	(4,968)
	<u>£51,740</u>	<u>£20,779</u>	<u>£72,519</u>
As at 31 March 2021	<u>£51,740</u>	<u>£20,779</u>	<u>£72,519</u>

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
2020			
Tangible fixed assets	23,971	-	23,971
Current assets	25,116	17,654	42,770
Current liabilities	(7,770)	-	(7,770)
	<u>£41,317</u>	<u>£17,654</u>	<u>£58,971</u>
As at 31 March 2020	<u>£41,317</u>	<u>£17,654</u>	<u>£58,971</u>

14. RELATED PARTY DISCLOSURES

Trustees and parties related to them received remuneration of £37,255 (2020 : £33,600) during the year.

15. LEASE COMMITMENTS

During the year the charity entered into their second year of a 10-year lease commitment for premises in Wallington, Surrey.