

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.

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TRUSTEES' ANNUAL REPORT
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(.../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		<u>41,317</u>	<u>17,654</u>	<u>58,971</u>	<u>34,275</u>
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	
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
	<u>£111,375</u>	<u>£25,000</u>	<u>£136,375</u>	<u>£110,607</u>

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	-
	<u>£10,032</u>	<u>£Nil</u>	<u>£10,032</u>	<u>£Nil</u>

4. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Job retention scheme	<u>£24,618</u>	<u>£Nil</u>	<u>£24,618</u>	<u>£Nil</u>

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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.

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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/>
At 31 March 2020	£17,500	£471	£6,000	£23,971
	<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/>
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/>
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/>

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).

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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			

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			

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.