

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**

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

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# **SUTTON NIGHT WATCH HOMELESS**

## **CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 15

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# **SUTTON NIGHT WATCH HOMELESS**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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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**

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### *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**

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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).

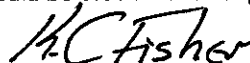
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<b>133,423</b>	<b>109,431</b>	<b>242,854</b>	<b>173,109</b>	<b>93,456</b>	<b>266,565</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>147,169</b>	<b>109,431</b>	<b>256,600</b>	<b>169,317</b>	<b>93,456</b>	<b>262,773</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>(13,746)</b>	<b>-</b>	<b>(13,746)</b>	<b>3,792</b>	<b>-</b>	<b>3,792</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		160,631	20,159	180,790	156,839	20,159	176,998
<b>Fund balances at 31 March 2024</b>		<b>146,885</b>	<b>20,159</b>	<b>167,044</b>	<b>160,631</b>	<b>20,159</b>	<b>180,790</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	14		15,422		30,843
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(4,468)</u>		<u>(6,792)</u>	
<b>Net current assets</b>			<u>151,622</u>		<u>149,947</u>
<b>Total assets less current liabilities</b>			<u>167,044</u>		<u>180,790</u>
<b>The funds of the charity</b>					
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

*A Fulker*



# **SUTTON NIGHT WATCH HOMELESS**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **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

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#### 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>
<b>Analysed between:</b>		
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 Number	2023 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	105,718	95,954

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	46,927	22,564

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

### 15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	-	5,000

# 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.



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

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.

## 20 Analysis of net assets between funds

- 14 -

# SUTTON NIGHT WATCH HOMELESS

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

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### 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.