

**Charity registration number 1189497 (England and Wales)**

**STEPHEN'S PLACE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 4 APRIL 2025**

# STEPHEN'S PLACE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	H Rhodes Bsc. Hons C Bain C Kirkham	(Appointed 8 January 2025)
Charity number (England and Wales)	1189497	
Principal address	17 Beresford Road Southend on Sea Essex SS1 2TW	
Independent examiner	P A Stafford FCCA Cumberland House 24-28 Baxter Avenue Southend on Sea Essex SS2 6HZ	

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# **STEPHEN'S PLACE**

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# STEPHEN'S PLACE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 4 APRIL 2025

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The trustees present their annual report and financial statements for the year ended 4 April 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 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

The charity's objects are the relief of poverty, social exclusion, hardship and distress of those who are in conditions of need while promoting and facilitating integration into society.

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

#### Achievements and performance

A year of change and experiences which we have learnt from, mainly to do with staff and their needs. However, we were still able to reach all the criteria of our goals and objectives. The Breakfast club is still proving very popular, although even there the needs of staff are becoming a priority. This we have handled by taking on more volunteers as we have not managed to apply for funding. With the houses and a two bedroom flat to manage, time to apply for funding has not been available.

Our Green Pastures co-ordinator left at the beginning of January 2025 and has not been replaced, so we have little support from the company at the moment. We are working with another Charity, Aspirations who help those who need extra support with drug and alcohol addictions. They provide a 12 week course which must be attended three full days a week. We have found the work they do really helps our residents. They work with our residents with well-being and run workshops. It's AA based so the guys go through the 12 steps of recovery which they find life changing. AA is still available but some of our residents who suffer with social anxiety have found it difficult to cope with the numbers at some AA groups. It is much more personal and tailored to the individual at Aspirations.

We continue to help our residents to accomplish the skills required for independent living, including daily and weekly mentoring from their support worker at Stephen's Place, therefore we have a bigger turnover of people joining us and leaving us. We still struggle to find acceptable move on accommodation.

Staff continue to be hired and continue to leave and it is ongoing. By April 2025 we were still employing 4 paid staff and have 3 volunteers, 2 volunteers being Trustees. During the year there have been 4 volunteers who were residents at Stephens Place and who have progressed to helping their colleagues as volunteers at each of the houses. This shows that in the time they have been with us they have been able to take responsibility for themselves and are able to care for others which shows their ability to move on to independent living, which they are in the progress of doing. We have employed 12 staff in all during the year, some were part time and some full time. The staff we have, at April 2025, have been with us as staff for over a year. We have one full time member of staff who started in January 2025 and is an experienced carer and has lots of experience within the care sector. She is excellent with staff and residents as well as getting on with other organisations. She is liked and respected by all.

We have had changes with Trustees, both Helen Rhodes and Charles Bain remain as Trustees and have been since we started the charity in 2020. Alex Waite left in August 2024 and Karla Bryan resigned in July 2024, both moved on to help more with charity's they had been involved in before. Christine Kirkham became a Trustee on 8th January 2025 and is the Secretary. She is a retired schoolteacher and works as a volunteer at Stephen's Place.

# STEPHEN'S PLACE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 4 APRIL 2025

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Since the beginning of the of the financial year commencing, April 5th 2025, the occupancy rate has been an average of 94% and at the beginning of the year the charity provided 18027 available night spaces for 27 people, that leaves a total of 16,945 places taken for this year. We had to give one of our properties back to Green Pastures as we were informed by the council that there was no planning permission for the outbuildings, although it had been purchased by Green Pastures as an HMO with 7/8 letting rooms, this was not so and so our Lease with them was terminated at our request. We have not taken on any other properties this year but are working hard to be able to provide support and accommodation of excellence. Our growth still shows a good increase as we have been able to make the properties we have more comfortable and suitable for our residents. Also, we require less staff and therefore there is less administration. However, by the end of the financial year our provision of accommodation has dropped from 27 to 20 residents because we have handed back one of the properties to Green Pastures, as explained, there was not appropriate planning permission on the house.

Our breakfast club for the community continues to flourish and is sustained with donations from those receiving the breakfasts and by others in the Community. We are still giving a free /give what you can afford full cooked English Breakfast every Tuesday morning and are serving over 100 of the most vulnerable people in Southend.

The Trustees are aware of their duty under S.17 of the Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission. As such, the Trustees ensure that the activities of the Charity are for the public benefit.

#### Financial review

Incoming resources in the year have increased from £339,361 (2024) to £349,884 (2025) whilst expenditure has increased from £307,543 (2024) to £371,471 (2024). The increase represents an increase in core funding for the housing of residents, proportionate to the growth in residents supported. The increase in expenditure relates to the acquisition and refurbishment of a third premises and the extension of support offered to residents. The charity made a deficit of £16,750 in the year compared to a surplus of £31,818 in 2024.

The charity has an established funding relationship with local authorities and an external support relationship with an established housing charity, Green Pastures. There is no indication that either relationship is likely to end within the next 12 months and so the Trustee consider the charity to represent a going concern.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at an equivalent of up three months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has mainly been maintained however, during the year, we have struggled to maintain this level of reserves as we have not received any funding in this year except from donations. We intend to remedy this in the next financial year by looking for a member of staff to deal mainly with funding and marketing.

The costs incurred in bringing the new properties to a suitable standard has lead to us taking two loans to support the unrestricted funds of the Charity thus ensuring that the Charity is not using restricted funds to support the Charity.

#### Structure, governance and management

The charity is a charitable incorporation organisation and is governed by the terms of its constitution.

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

H Rhodes Bsc. Hons

C Bain

A Waite

K Bryan

C Kirkham

(Resigned 18 August 2024)

(Resigned 31 July 2024)

(Appointed 8 January 2025)

## **STEPHEN'S PLACE**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 4 APRIL 2025***

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Trustees are recruited from suitable volunteers, with due regard given to the skills knowledge and experience needed for effective administrations of the charity. All trustees, apart from the first trustees, must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

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

.....  
H Rhodes Bsc. Hons  
Trustee

Date: .....

# STEPHEN'S PLACE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPHEN'S PLACE

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I report to the trustees on my examination of the financial statements of Stephen's Place (the charity) for the year ended 4 April 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.



P A Stafford FCCA  
Cumberland House  
24-28 Baxter Avenue  
Southend on Sea  
Essex

SS2 6HZ

Date: 30.12.24



# STEPHEN'S PLACE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 4 APRIL 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	349,844	-	349,844	298,706	33,104	331,810
Charitable activities	4	5,400	-	5,400	7,551	-	7,551
<b>Total income</b>		<b>355,244</b>	<b>-</b>	<b>355,244</b>	<b>306,257</b>	<b>33,104</b>	<b>339,361</b>
<b>Expenditure on:</b>							
Charitable activities	5	371,179	292	371,471	264,749	42,395	307,144
Other expenditure	10	523	-	523	399	-	399
<b>Total expenditure</b>		<b>371,702</b>	<b>292</b>	<b>371,994</b>	<b>265,148</b>	<b>42,395</b>	<b>307,543</b>
<b>Net income/(expenditure)</b>		<b>(16,458)</b>	<b>(292)</b>	<b>(16,750)</b>	<b>41,109</b>	<b>(9,291)</b>	<b>31,818</b>
<b>Transfers between funds</b>							
		-	-	-	(459)	459	-
<b>Net movement in funds</b>	7	<b>(16,458)</b>	<b>(292)</b>	<b>(16,750)</b>	<b>40,650</b>	<b>(8,832)</b>	<b>31,818</b>
<b>Reconciliation of funds:</b>							
Fund balances at 5 April 2024		31,208	885	32,093	(9,442)	9,717	275
<b>Fund balances at 4 April 2025</b>		<b>14,750</b>	<b>593</b>	<b>15,343</b>	<b>31,208</b>	<b>885</b>	<b>32,093</b>

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

# STEPHEN'S PLACE

## BALANCE SHEET

**AS AT 4 APRIL 2025**

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	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		8,041		9,484
<b>Current assets</b>					
Debtors	13	697		697	
Cash at bank and in hand		25,100		31,841	
		<u>25,797</u>		<u>32,538</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(18,495)</u>		<u>(9,929)</u>	
<b>Net current assets</b>			7,302		22,609
<b>Total assets less current liabilities</b>			<u>15,343</u>		<u>32,093</u>
<b>The funds of the charity</b>					
Restricted income funds	17		593		885
Unrestricted funds	18		14,750		31,208
			<u>15,343</u>		<u>32,093</u>

The financial statements were approved by the trustees on .....

.....  
H Rhodes Bsc. Hons  
Trustee

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 4 APRIL 2025

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### 1 Accounting policies

#### Charity information

Stephen's Place is an unincorporated charitable organisation, registered in England and Wales.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

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

#### 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.

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

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2025

### 1 Accounting policies

(Continued)

Grant income, including government grants, 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.

#### 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	6 years straight line
Plant and equipment	33% reducing balance
Computers	60% reducing balance
Motor vehicles	25% reducing balance

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.

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 4 APRIL 2025

#### 1 Accounting policies

(Continued)

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

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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 at transaction price.

##### **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.

#### 1.11 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

In the application of the 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 and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,773	-	1,773	350	-	350
Grants	348,071	-	348,071	298,356	33,104	331,460
	<u>349,844</u>	<u>-</u>	<u>349,844</u>	<u>298,706</u>	<u>33,104</u>	<u>331,810</u>

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable income		
Other income	5,400	7,551

### 5 Charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Staff costs	62,949	38,154
Depreciation and impairment	2,631	2,487
Charitable expenditure	203,394	180,408
Freelance labour	45,219	54,543
Premises repairs and renewals	3,529	5,143
	317,722	280,735
Share of support costs (see note 6)	53,749	26,409
	371,471	307,144
Analysis by fund		
Unrestricted funds	371,179	264,749
Restricted funds	292	42,395
	371,471	307,144

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2025

### 6 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Rates	3,768	-	3,768	3,004
Light & heat	23,634	-	23,634	8,560
Sundry	3,610	-	3,610	2,786
Insurance	5,450	-	5,450	2,565
Telephone	3,166	-	3,166	1,804
Subscriptions	1,993	-	1,993	1,860
Accountancy	6,831	-	6,831	3,156
Computer expenses	1,054	-	1,054	10
Motor running costs	4,243	-	4,243	2,664
	<u>53,749</u>	<u>-</u>	<u>53,749</u>	<u>26,409</u>
Analysed between				
Charitable activities	<u>53,749</u>	<u>-</u>	<u>53,749</u>	<u>26,409</u>

Within accountancy costs £2,000 (£1,500 - 2024) relates to the costs for Independent Examination, Remaining expenses relate to payroll and accountancy services provided.

### 7 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	-	-
Depreciation of owned tangible fixed assets	<u>2,631</u>	<u>2,487</u>

### 8 Trustees

A Trustee, H. Rhodes was paid a sum of £20,400 (2024 - £8,420) to provide administrative services to the charity. .

H Rhodes was also paid £1,850 (2024 - £1,800) in reimbursement of reasonable travel expenses incurred in her role as a trustee of the charity.

### 9 Employees

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 4 APRIL 2025**

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<b>9</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	62,137	38,154
	Other pension costs	812	-
		<u>62,949</u>	<u>38,154</u>
		<u><u>62,949</u></u>	<u><u>38,154</u></u>

No employees received emoluments over £60,000 furthermore, no employee of the charity received total employee benefit of over £10,000.

Four employees of the charity worked in a part time capacity. These part time employees represent the equivalent of a two full time employees. Total full time employees, including equivalent full time employees, was four.

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

### 10 Other expenditure

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Financing costs	523	399
	<u>523</u>	<u>399</u>
	<u><u>523</u></u>	<u><u>399</u></u>

### 11 Taxation

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



# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2025

### 12 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 5 April 2024	8,299	1,969	253	4,000	14,521
Additions	-	-	1,188	-	1,188
	<u>8,299</u>	<u>1,969</u>	<u>1,441</u>	<u>4,000</u>	<u>15,709</u>
At 4 April 2025	8,299	1,969	1,441	4,000	15,709
<b>Depreciation and impairment</b>					
At 5 April 2024	1,533	1,085	106	2,313	5,037
Depreciation charged in the year	1,383	292	534	422	2,631
	<u>2,916</u>	<u>1,377</u>	<u>640</u>	<u>2,735</u>	<u>7,668</u>
At 4 April 2025	2,916	1,377	640	2,735	7,668
<b>Carrying amount</b>					
At 4 April 2025	<u>5,383</u>	<u>592</u>	<u>801</u>	<u>1,265</u>	<u>8,041</u>
At 4 April 2024	<u>6,766</u>	<u>884</u>	<u>147</u>	<u>1,687</u>	<u>9,484</u>

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	697	697
	<u>697</u>	<u>697</u>

### 14 Loans and overdrafts

	2025 £	2024 £
Bank loans	-	1,769
	<u>-</u>	<u>1,769</u>
Payable within one year	-	1,769
	<u>-</u>	<u>1,769</u>

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

	Notes	2025 £	2024 £
Bank loans	14	-	1,769
Other taxation and social security		6,623	2,412
Other creditors		3,235	1,383
Accruals and deferred income		8,637	4,365
		<u>18,495</u>	<u>9,929</u>

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 4 APRIL 2025

#### 16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	812	-

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

#### 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 5 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 4 April 2025 £
	(74,614)	-	(292)	-	(74,906)
SOS Core Costs Funding	20,039	-	-	-	20,039
SOS Staff Costs Funding	26,208	-	-	-	26,208
Essex Community - Breakfast Club	20,000	-	-	-	20,000
SCIB - Overnight Support	8,817	-	-	-	8,817
SCIB - On Your Bike	435	-	-	-	435
	885	-	(292)	-	593
Previous year:	At 5 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 4 April 2024 £
SOS Core Costs Funding	-	10,000	(10,039)	39	-
SOS Staff Costs Funding	-	13,104	(13,104)	-	-
Essex Community - Breakfast Club	-	10,000	(10,000)	-	-
SCIB - Overnight Support	8,397	-	(8,817)	420	-
SCIB - On Your Bike	1,320	-	(435)	-	885
	9,717	33,104	(42,395)	459	885

At the year-end date, the only remaining balance of restricted funds relates to the NBV of assets purchased with the funding received. This remaining balance is to be released as depreciation, in accordance with the accounting policies.

# STEPHEN'S PLACE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 4 APRIL 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 5 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 4 April 2025 £
General funds	31,208	355,244	(371,702)	-	14,750
Previous year:	At 5 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 4 April 2024 £
General funds	(9,442)	306,257	(265,148)	(459)	31,208

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 4 April 2025:			
Tangible assets	7,448	593	8,041
Current assets/(liabilities)	7,302	-	7,302
	14,750	593	15,343
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 4 April 2024:			
Tangible assets	8,599	885	9,484
Current assets/(liabilities)	22,609	-	22,609
	31,208	885	32,093

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - £nil).

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