

Charity Registration No. 298388

Company Registration No. 2205876 (England and Wales)

The Sussex Beacon
Trustees' Report and Accounts
For the Year Ended 31st March 2021

The Sussex Beacon

Trustees' Report and Accounts

Legal and Administrative Information

Trustees

Jayne Phoenix (Chair)
Jane Waterman (Vice Chair)
Norman Hill
Paul Hilly
Felicity Morgan
Fungai Murau

Executive Director

William Puddicombe

Charity Number

298388

Company number

2205876

Charity's Principal Address & Registered Office

10 Bevendean Road
Brighton
East Sussex
BN2 4DE

Auditors

Richard Place Dobson Services Ltd
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Bankers

HSBC
North Street
Brighton
East Sussex, BN1 1SW

CAF Bank
PO Box 289
West Malling
Kent, ME19 4TA

The Sussex Beacon

Trustees' Report and Accounts

Contents

	Page
Trustees' report	1 – 10
Independent auditors' report	11 – 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the accounts	17 - 32

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

Chair's foreword

The financial year 2020-21 was challenging for all charities, as the Covid-19 pandemic simultaneously increased need for services while reducing funding sources.

Many of the service users of the Sussex Beacon experience physical and mental ill health, while some also had to contend with social isolation and other social issues, such as poor housing or substance dependency. The restrictions imposed to deal with the spread of Covid-19 made life even more challenging than usual for them.

In last year's annual report I said that "...we are blessed to have such an exceptional group of staff. They put the needs of patients and clients first and adapted rapidly and imaginatively to these unprecedented times." This was borne out by the committed efforts of the staff to make the circumstances bearable for service users under immense personal pressure. Many of our staff, in the housekeeping, catering, facilities and nursing teams, continued to come into work while the early issues with testing and PPE were worked through. They ensured that everyone who needed assistance, received it.

Our inpatient unit adapted rapidly to admit patients from NHS hospitals in order to relieve the exceptional pressures on the healthcare system. Our health management services moved to virtual provision very rapidly at the beginning of the first "lockdown". They were also some of the first to return to working face to face with clients, many of whom gain much more from being with a person than they do from a face on a screen.

While our services were adapting to these changed circumstances, other parts of the business were also adapting fast. Many of our usual avenues for fundraising were disrupted and the fundraising department switched resources to the emergency funds made available by trusts and foundations. They also developed campaigns maintaining and intensifying contact with supporters through social media.

By far our largest event of the year is the Brighton Half Marathon. This is a whole community event, and we work with many other charities to raise money for numerous worthy causes. As conditions worsened, it became clear that we would not be able to hold the 2021 race at the end of February, as usual. At time of writing, the event has been postponed for a second time and is due to take place in October. As the notes below show, this has had an effect on the presentation of our accounts.

Finally, I would like to thank our executive director, the leadership team, the staff and my fellow trustees of the charity for their commitment and strength during this difficult time.

**The Sussex Beacon
Trustees' Report and Accounts for the year ended 31 March 2021
Report of the Trustees**

Fundraising statement:

The Sussex Beacon derives some of its income from fundraising from the Public. This work is carried out by Sussex Beacon staff and volunteers.

All fundraising activity is monitored by Sussex Beacon staff and either third party giving platforms (e.g. Just Giving) or sealed boxes (where cash is involved) are employed to ensure that donated funds are secure.

We have received no complaints about our fundraising activity.

We do not approach any individual who has not expressed an interest in the charity and, where we maintain communication with donors, this is by written consent. Donors can opt out of fundraising communications at any time.

The Sussex Beacon is registered with the Fundraising Regulator.

A handwritten signature in cursive script, reading 'J. Phoenix', written over a dotted line.

Jayne Phoenix, Chair of Trustees
20th September 2021

The Sussex Beacon Trustees' Report and Accounts for the year ended 31 March 2021 Report of the Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 in October 2019).

What we are for:

Support and care for people facing the challenges of living with HIV.

Our activities

What we do:

The Sussex Beacon is a registered charity. Its mission is to care for and support people affected by HIV, through the provision of a range of specialist inpatient and health management services. These services are run from our centre in Brighton, where we have a 10-bed, inpatient unit (registered with the Care Quality Commission), therapy rooms and larger rooms for group work. We provide high-quality, safe care and support in a friendly and valuing environment. Our services are tailored to the individual and consider all aspects of health and well-being.

Referrals to our inpatient unit are accepted from health or social care professionals and are part funded by local contractual arrangements for service users living in Sussex. Out-of-area referrals are funded through the individual's local health or social care provider. Our health management services can be accessed by self-referral as well as by professionals referring.

The Sussex Beacon works in close partnership with other healthcare providers and service users to ensure services remain relevant to their changing needs.

Our services are funded by statutory bodies and through a range of fundraising activities that include trust fundraising, events, and trading in our charity shops.

The Sussex Beacon has considered the Charity Commission's guidance on public benefit. We believe that the range and accessibility of the services and activities offered by the charity, and the need for them, as shown by the take up from hundreds of service users demonstrate clearly the public benefit of our work.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

Our services:

Inpatient Unit

Our Inpatient Unit is unique in the South of England. We provide treatment to people living with HIV and other associated conditions including:

- Support with managing antiretroviral medication
- Convalescence following a stay in hospital for surgery or other medical conditions
- Stabilisation following a period where physical and mental ill health are creating major problems
- Detoxification from alcohol or other substances where dependency is having a major negative impact on the patient's life
- End of life care.

In this year 119 patients were admitted to the Inpatient Unit from across Sussex. They stayed an average of 15 days. Their feedback was complimentary about the level and standard of care. Each patient defines their goals for their admission, along with other support staff. We then work with them to ensure that these goals are met if possible. Patients self-report show that the vast majority of them are satisfied with the service received.

The key to the success of the Unit is that it is a specialist facility, with an atmosphere that is warm and welcoming. The treatment provided, through a dedicated Doctor and nursing team, is designed specifically to meet the needs of our user group. This aids the therapeutic process, making recovery more complete and secure.

In order to relieve pressure on the local NHS, we admitted 12 patients who were not living with HIV. This freed up general hospital beds for victims of the Covid-19 pandemic. We continue to work with the local NHS to ensure that we can use any spare capacity to support the system

Health Management

Our Health Management Services provide a range of support that our service users tell us they cannot find anywhere else. The service was very active, with 117 service users overall. They attended groups 676 times in the year. The team provided nearly 2,000 mental health interventions.

The range of services and sessions on offer continued to increase in this year as we responded to the expressed wishes of our clients. Activities and support that deal with every aspect of life are provided. Practical advice and assistance are provided by the case work service, as is emotional support. For those who prefer a group setting, our day services operate 2 days each week. These services concentrate on assistance that leads to increased independence and less social isolation, which is often a problem for our clients.

Physical fitness is addressed by our positive fitness classes. These are led by a physiotherapist and provide a specialist set of exercises to address the specific needs of our group of service users.

We run a number of complementary activities, such as mindfulness, and provide some therapies, such as massage.

Our service for women and families goes from strength to strength. Attendances are high for these monthly sessions and clients tell us that this unique service is of high value to them.

Our peer mentor service connects mentors who are living with HIV with peers who need support. Mentors receive training on how to manage these partnerships and receive regular support and guidance. This service has significant benefits for its users and mentors report satisfaction with their role. As statutory funding for community services to people living with HIV is cut back, interest in Peer Mentors for vulnerable people increases.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

We always ensure that there is a strong partnership element to our work. Service users receive a much better service when providers work together. We stay in close contact with all of the NHS, local authority and voluntary sector partners to ensure that our offers are interlocking and complementary.

Volunteering at the Sussex Beacon

In normal times we have a group of committed volunteers, who support our work in many ways. This year, with social restrictions in place, many volunteers were not able to work with us. When our shops were open, some volunteers supported us to keep the income from sales flowing, but most other roles were impossible to carry out.

As the restrictions have gradually lifted, we have increased the presence of volunteers working in fundraising, on reception at the Beacon and in other valuable roles. It will be good to get back to our usual community of effort, with volunteers working alongside our staff to benefit our service users.

Income Generation

We receive funding for our essential services from the NHS in Brighton and Hove, East Sussex and West Sussex and from Brighton and Hove City Council.

We receive funding from trusts and foundations, both to support the general running of the charity and for specific services. Ongoing funding from the National Lottery Community Fund, the Sussex Community Foundation and others funded our Health Management Services in this year.

Our plans for building our fundraising capacity were impacted by the Covid-19 pandemic. We will continue, in 2021-22, to increase our fundraising capacity, as well as to look to open up new sources of income.

Retail

The Sussex Beacon operates two retail outlets in Brighton: one located in a prime position on St James Street selling men's and women's apparel, the other located on London Road selling home wares, furniture, electrical goods, artwork and books. Both stores are run by the Trading Manager who oversees a dedicated volunteer team. They receive daily donations of goods from generous supporters, which are prepared for sale. Both stores contribute an essential source of income to the charity. They promote the charity's brand and its fundraising activities and community partnerships via window displays. The shops were closed for large parts of the year, as part of Covid-19 restrictions. This gave the opportunity for us to explore online sales, which are a growing part of the retail business.

Events

Our entire programme of events was cancelled or postponed this year, due to the Covid-19 pandemic. The largest event, the Brighton Half Marathon, is currently due to take place in October 2021, as opposed to its usual place in the calendar at the end of February.

Quality and Clinical Governance

The Board of Trustees appoints a Quality and Governance Committee to oversee clinical governance and service quality for the Sussex Beacon's patient and client services. This Committee, which comprises of Trustees and officers, oversaw a range of improvement measures across the year to maintain the service quality that saw us rated "Outstanding" by the Care Quality Commission.

We have continued to develop outcome measures that give a full picture of the value of services to the user.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

Structure, Governance and Management

Structure

The Trustees of The Sussex Beacon are the charity's trustees under charity law and the directors of the charitable company.

The Sussex Beacon is a charitable company limited by guarantee, incorporated on 16th December 1987. It was registered with the Charity Commission on the 21st January 1988. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The updated Memorandum and Articles of Association were adopted by written Special Resolution on the 5th November 2008, and the 26th November 2009.

Our Board of Trustees are responsible for governing The Sussex Beacon, ensuring that it is solvent, well-run and delivering on its objectives.

None of our Trustees carry a beneficial interest in the company. All our Trustees are members of the company and guarantee to contribute £1, in the event of a winding up order.

Governance

The Sussex Beacon values diversity as an important factor for accountability and public confidence. As a result, we seek to appoint board members from a variety of backgrounds to bring a variety of skills and experience to the board.

If a position on the board becomes vacant, our Trustees will firstly explore contacts who have expressed an interest in our work. If we are unable to find a suitable candidate, then we will advertise the position in the appropriate media. Potential new trustees will be interviewed by the Chair and other officers of the Board and then may be put forward to a vote at the next Board meeting. Should their appointment be approved, they will join the Board of Trustees, and an induction process is in place as set out below.

Under the Articles of Association, trustees are elected at the Annual General Meeting to serve a period of three years, followed by a possible reappointment for a further three-year term, but then a year must elapse before further re-appointment.

The following procedure is used to select and assess candidates' suitability for the role:

- We undertake a skills audit of existing trustees to identify skills required by the Board, to perform effectively, and to see whether there are any skills gaps.
- We ensure that all new trustees are aware of the legal rules on eligibility to serve as a trustee, bearing in mind that it remains a criminal offence to serve as a trustee if disqualified from doing so. We follow Charity Commission published guidance on our obligations to check the eligibility of new Trustees and on other specific recommended checks we need to make.
- We have arrangements in place for identifying and managing conflicts of interest and ensuring that new Trustees are aware of these arrangements.
- Trustees are given the opportunity to attend on-going training and annual away-days are held to review the organisational strategic plan and Trustee issues.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

- Trustees are provided with a copy of the Charity's governing document, along with Charity Commission publications on the legal duties and responsibilities of Trustees.

Our Trustees commit five to six days a year, including the attendance of six, two and half-hour board meetings, a full-day workshop, plus relevant sub-committee meetings. They are also strongly encouraged to attend public meetings and fundraising events during the year.

Sub-committee meetings include: The Finance Audit Committee, which provides oversight for the financial and operational risks within The Sussex Beacon; and the Quality and Governance Committee, which oversees clinical governance.

Management

The Board of Trustees delegates the day-to-day operations to the Executive Director. Service users work with the Executive Director and the Board of Trustees to inform discussions and raise issues through the Service User Forum. This group is administratively supported by the Beacon but decides its own programme. It reports directly into the Trustee Board.

The Trustees consider that the key leadership of the charity comprise the Board of Trustees, the Executive Director and the Clinical Services Director. No Trustee of the charity receives remuneration. The pay of staff, including senior staff, is reviewed on an annual basis by the Board of Trustees. When recruiting for senior staff members, the charity assesses the requirements of the role and pay in other, similar organisations.

Risk

The ultimate responsibility for risk management lies with the Board of Trustees, who delegate authority for the implementation of the strategy at an operational level to the Executive Director. A corporate risk register is compiled under the supervision and oversight of the Board and mitigation activity reviewed regularly.

The trustees' attitude to risk is to minimise or eradicate wherever possible, while recognising that the business model of a charity that relies on fundraised income is inherently risky.

The Board of Trustees consider the key risks to be:

Inadequate funding threatening the operations of the charity

Strong cost control and cash management complement continual development of new sources of income. Trustees have agreed an ambitious plan of fundraising development in order to provide robust assurance of future operations

Safety issues

A strong culture of safeguarding is in place and is continually updated and monitored, reducing risks to staff, volunteer and service users. Risk assessments and rigorous procedure based on best practice have been put into place to reduce risk from COVID-19.

Cancellation of a major funding event

This particularly applies to the Brighton Half Marathon, which is by far our largest event. The likelihood of this becoming an issue was uprated this year as a result of the pandemic.

Staffing issues – permanent and voluntary

Permanent staff have a full programme of support including training, supervision and clear and transparent communications. Volunteer resources are well planned, and continued initiatives are taken to ensure that the correct level of resource is available.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

Financial Review

The statement of Financial Activities, before investment losses, shows a net deficit of £212,116.

The following section of this report summarises and explains the financial information presented in the financial statements.

As a result of the ongoing COVID19 restrictions the 2020/21 Brighton Half Marathon, which is a major annual fund-raising event for the Sussex Beacon, was postponed from its usual date of February 2021 to October 2021. Accordingly, any income received net of any expenditure incurred up to 31 March 21 that relates to that event has been deferred in these financial statements and will be accounted for when the event is run in 2021/22.

In 2019/20, the financial statements included £544,198 of income and costs of £403,157 relating to the Brighton Half Marathon.

Income

The Sussex Beacon receives funding from a variety of sources. Total income for the year was £1,338,186 in comparison to £2,101,577 in 2019/2020. This represents a 36% decrease.

How We Spend Our Money

Total expenditure for the year was £1,550,302 which is 17% less than total expenditure of £1,864,147 in 2019/2020.

Charitable expenditure in 2020/2021 has increased by 5% on the prior year. This was largely as a result of increasing services and staffing in response to an increase in need.

Expenditure on raising funds totals £286,963, which is a 56% decrease on the previous year.

Reserves

As of the 31st March 2021, The Sussex Beacon held total reserves of approximately £1.1m. However, around 64% of this figure represents tangible fixed assets, which are integral to the charity's service delivery. To represent that these funds are tied up in fixed assets, a designated fund in this amount is held. £22,671 of restricted funds were held at the year end, representing funds having a purpose specified by the donor.

The Sussex Beacon operates in an uncertain funding environment. To make sure that we are as financially stable as possible, we maintain reserves. These reserves allow us to cover the cost of running our services in the event of a withdrawal of funding.

This year the Trustees reviewed the reserves policy of the charity. They decided to retain the policy of holding three- months running costs as unrestricted reserves. They also decided that the designated reserve of £100,000 which had been set aside last year for repairs to the building, would be transferred to the fixed asset designated fund in light of the extensive work undertaken in 2020/21.

Our budgeted expenditure for 2021/2022 is £2,058,228. Three-months' running costs based on this expenditure is £514,557. Our actual unrestricted free reserves as at 31st March 2021 were £381,217, which is below our reserves policy. This is not surprising given the unprecedented impact of Covid-19. Following the pandemic, the trustees will work to bring reserves back up to the policy level.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

The Trustees believe that The Sussex Beacon has adequate financial resources and that our planning processes have taken into consideration the current uncertain funding environment. As a result, we have a reasonable expectation that we will continue our services into the foreseeable future.

Plans

The business plan for 2018 to 2021 came to an end in March 2021. A review of progress against our objectives showed a substantial amount of progress. The charity is more sustainable, has increased the range of services provided and is running with reduced overheads.

We reviewed the values of our organisation, when making the plan for 2021-24, and defined these as:

- Specialist
- Trusted
- Genuine
- Welcoming.

The new plan has the following key objectives:

- Maintain our sustainability
- Develop as a centre of excellence for clinical and non-clinical work
- Be a learning organisation
- Play an active part in our community
- Work closely with local and national partner organisations
- Widely publicise the stories of our service users' lives.

COVID 19

The Sussex Beacon's work continued throughout the Covid-19 pandemic. Our hospital stayed open and continued to provide our usual services, as well as back up to the NHS. Our day and community services moved online and were well received in this format by service users. By mid-August 2020, we were back to our usual operations, with extra infection control measures in place.

The specific actions that we have taken to mitigate the effects on the charity include:

- Reorganising service delivery so that it is safe and effective
- Making changes to the building to allow for better social distancing
- Shifting our fundraising activities from events, which were largely unable to go ahead, to trust and foundation fundraising
- Increasing levels of contact with stake holders to maintain awareness of the changes in our service delivery
- Increased scrutiny of expenditure and income against a projection based on knowns and predictions of the changed financial environment.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2021

Report of the Trustees

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of The Sussex Beacon for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts 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, including the income and expenditure of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

Public Benefit Statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Statement as to Disclosure to our Auditors


In so far as the Trustees are aware at the time of approving our Trustees annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is aware.
- The Trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Companies

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 20th September 2021

Signed on its behalf by 
Mrs J Phoenix (Chair) **Trustee**

Independent Auditor's Report to the Trustees of The Sussex Beacon

Opinion

We have audited the financial statements of The Sussex Beacon (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report to the Trustees of The Sussex Beacon

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures, we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. The Beacon is also registered with the Care Commission and must comply with CQC laws and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. We also reviewed correspondence with the CQC and the results of any inspections carried out during the year. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

Independent Auditor's Report to the Trustees of The Sussex Beacon

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richard Place Dobson Services Ltd

Richard Place Dobson Services Limited
Chartered Accountants
Statutory Auditor

08/10/21
.....

1-7 Station Road
Crawley
West Sussex
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The Sussex Beacon
Trustees' Report and Accounts
Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31 March 2021

	Notes	Unrestricted funds	Designated Funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£	£
<u>Income</u>						
Donations	2	281,318	-	102,140	383,458	130,638
Legacies	3	25,913	-	-	25,913	349,096
Income from other trading activities	4	84,904	-	-	84,904	783,422
Income from Investments		239	-	-	239	943
Income from charitable activities						
<i>Inpatient Unit</i>	5	693,221	-	-	693,221	710,714
<i>Health and Wellbeing Services</i>	6	44,770	-	105,681	150,451	126,764
		737,991	-	105,681	843,672	837,478
Total income		1,130,365	-	207,821	1,338,186	2,101,577
<u>Expenditure</u>	7					
Expenditure on raising funds		184,823	-	102,140	286,963	657,791
Expenditure on charitable activities						
<i>Inpatient Unit</i>		1,127,580	-	-	1,127,580	1,049,223
<i>Health and Wellbeing Services</i>		35,542	-	100,217	135,759	157,133
		1,163,122	-	100,217	1,263,339	1,206,356
Total Expenditure		1,347,945	-	202,357	1,550,302	1,864,147
Net income / (expenditure)		(217,580)	-	5,464	(212,116)	237,430
Transfers between Funds		20,455	(20,455)	-	-	-
Net movement in funds		(197,125)	(20,455)	5,464	(212,116)	237,430
Reconciliation of Funds						
Total funds brought forward		578,342	730,578	17,207	1,326,127	1,088,697
Total funds carried forward		381,217	710,123	22,671	1,114,011	1,326,127

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All activities are classed as continuing.


The comparative figures for each fund are shown in the notes to the accounts (note 25).
The notes form part of these financial statements

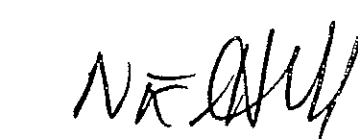
The Sussex Beacon
Trustees' Report and Accounts
Balance Sheet as at 31 March 2021

	Notes	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fixed Assets						
Tangible Assets	13	20,913	710,123	-	731,036	632,056
Investments	14	2	-	-	2	2
		20,915	710,123	-	731,038	632,058
Current Assets						
Debtors	15	256,595	-	-	256,595	125,503
Cash at bank and in hand		469,554	-	22,671	492,225	685,284
		726,149	-	22,671	748,820	810,787
Creditors: amounts falling due within one year	16	365,847	-	-	365,847	116,718
Net current assets		360,302	-	22,671	382,973	694,069
Total assets less current liabilities		381,217	710,123	22,671	1,114,011	1,326,127
The funds of the charity:						
Restricted funds	18	-	-	22,671	22,671	17,207
Designated funds	19	-	710,123	-	710,123	730,578
Other charitable funds		381,217	-	-	381,217	578,342
		381,217	710,123	22,671	1,114,011	1,326,127

For the year ending 31 March 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The charitable company has however been audited under the requirements of Section 144 of the Charities Act 2011. The directors acknowledged their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime.

The accounts were approved by the Board on 20th September 2021.


 Ms J Phoenix
 Trustee


 Mr Norman Hill
 Trustee

The notes form part of these financial statements

The Sussex Beacon
Trustees' Report and Accounts
Statement of Cash Flows for the year ended 31 March 2021

	Note	2020	2020
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	23	(56,648)	241,667
Cash flows from investing activities:			
Dividends, interest and rents from investments		239	943
Sale of fixed asset investment		-	-
Purchase of fixed assets		(136,650)	-
Net cash provided by (used in) investing activities		(136,411)	943
Change in cash and cash equivalents in the reporting period		(193,059)	242,610
Cash and cash equivalents at the beginning of the reporting period		685,284	442,674
Cash and cash equivalents at the end of the reporting period		492,225	685,284
Net debt			
Cash at bank and in hand at the beginning of the reporting period		685,284	442,674
Change in Cash at bank and in hand in the reporting period		(193,059)	242,610
Cash at bank and in hand at the end of the reporting period		492,225	685,284
The notes form part of these financial statements			

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2021

1. Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention, prepared in sterling which is the functional currency of the entity and rounded to the nearest £.

These accounts are for the charitable company only and do not include its subsidiaries, which have been dormant throughout the year. The charity's registered office is 10 Bevendean Road, Brighton, East Sussex BN2 4DE.

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (issued in October 2019) and the Companies Act 2006.

The Sussex Beacon meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the Sussex Beacon's ability to continue as a going concern.

Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company 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.

Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability over receipt of the income. Legacies are recognised when entitlement, measurement and probability of receipt can be satisfied.

Grants for immediate financial support and assistance, or to reimburse costs previously incurred, are recognised immediately. Where grants are restricted to future accounting periods, or have other conditions set by the funder that prevent immediate recognition, they are deferred and recognised as the charity gains entitlement to the income.

Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. The charity does not value donated goods at year end because the significant costs of doing so significantly outweigh the benefit. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from charity shops and fundraising events is accounted for on a received basis.

Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates. Expenditure is analysed as follows:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support the activities of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

All costs are allocated between expenditure categories in the Statement of Financial Activities (SoFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2021

apportioned based on the staffing costs within each charitable activity as a proportion of total expenditure on staff costs. Expenditure is provided for when a legal or constructive obligation exist

Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	2% Straight line
Leasehold improvements	10% straight line
Motor vehicles	20% straight line
Fixtures, fittings and equipment	Between 20% and 33% per annum

The minimum value for capitalisation of fixed assets has been set at £500.

Leasing and hire purchase commitments

Rental costs under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense. Any termination payments are recognised in the period to which they relate. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received

Pensions

The charity runs a defined contribution scheme. A charge is made against expenditure for the amounts payable to the scheme in respect of the accounting period.

Voluntary Work

All the trustees donate their time spent running the charity on a voluntary basis and do not usually receive any remuneration for their work. The charity also relies on volunteers to assist with its activities. In line with the Charities SORP (FRS 102) (paragraph 6.18) the value of this time has not been included in these accounts as it is not possible to reliably measure the contribution of general volunteers.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Designated funds are funds which have been earmarked by the trustees for future capital projects. The aim and use of each fund are set out in the notes to the financial statements.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2021

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably

Investments

Investments are included at market value at the balance sheet date. Realised and unrealised gains and losses on investments are included in the Statement of Financial Activities

Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

Deferral of grant income- Income is recognised when the charitable company is entitled to the income and this will be based on the work being completed and where there is no requirement to repay the grant.

2. Donations

	Unrestricted funds	Designated Funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
General donations	16,133	-	-	16,133	23,225
Community support	12,332	-	-	12,332	30,403
Grants	236,192	-	102,140	338,332	53,250
Gift Aid	16,661	-	-	16,661	23,760
	281,318	-	102,140	383,458	130,638

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

3. Legacies

	Unrestricted funds	Designated Funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Legacies received	25,913	-	-	25,913	349,096
	25,913	-	-	25,913	349,096

4. Income from fundraising and trading activities

	Unrestricted funds	Designated Funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Fundraising events (incl. challenge events and the half marathon)	8,491	-	-	8,491	610,040
Charity Shop Income	68,804	-	-	68,804	165,210
Other (incl. catering)	7,609	-	-	7,609	8,172
	84,904	-	-	84,904	783,422

5. Income from charitable activities

	Unrestricted funds	Designated Funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
In Patient Unit					
Income from NHS contracts	685,816	-	-	685,816	693,668
Out of Area authorities	1,960	-	-	1,960	11,886
Other	5,445	-	-	5,445	5,160
	693,221	-	-	693,221	710,714

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

6. Health & Wellbeing Services

	Unrestricted funds	Designated Funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Income from local authority contracts	44,770	-	-	44,770	44,770
Rainbow Fund	-	-	7,203	7,203	5,597
Big Lottery	-	-	76,581	76,581	60,674
Chalk Cliff	-	-	5,000	5,000	5,000
John Murray	-	-	2,000	2,000	-
Sussex Community Foundation	-	-	9,897	9,897	-
Edward Gostling	-	-	5,000	5,000	-
Lawson	-	-	-	-	2,500
JC Robinson Trust	-	-	-	-	1,000
Kleinwort	-	-	-	-	5,000
Hospital Saturday Fund	-	-	-	-	2,000
Other	-	-	-	-	223
	44,770	-	105,681	150,451	126,764

7. Analysis of Expenditure

	Direct Costs	Support costs (note 8)	Total 2021	Total 2020
	£	£	£	£
Raising Funds				
Donations and Legacies	148,510	-	148,510	52,405
Fundraising Events	-	-	-	470,991
Charity shop expenditure	138,453	-	138,453	134,311
Other	-	-	-	84
Total	286,963	-	286,963	657,791
Charitable activities				
Inpatient Unit	897,438	230,142	1,127,580	1,049,223
Health and Wellbeing Services	95,146	40,613	135,759	157,133
	992,584	270,755	1,263,339	1,206,356
Total	1,279,547	270,755	1,550,302	1,864,147

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

8. Analysis of Support Costs

	Inpatient Unit	Health and Wellbeing Services	Total 2021	Total 2020
	£	£	£	£
Administration	204,483	35,702	240,185	249,812
Governance costs	5,200	1,300	6,500	6,500
Housekeeping	20,459	3,611	24,070	16,073
	230,142	40,613	270,755	272,385

Support costs are allocated on a staff cost ratio per activity basis. The governance costs comprise of £6,500 (prior year: £6,500) audit fees.

9. Trustees

None of the trustees (nor any persons connected with them) received any remuneration or expenses during the year.

10. Employees

	2021 Number	2020 Number
The average monthly number of employees during the year was:		
Direct charitable services	28.8	30.5
Support services	11.7	10.7
Fundraising	8.6	7.9
	49.1	49.1
The average full time equivalent number of employees during the year was:		
Direct charitable services	17.6	17.8
Support services	8.0	7.1
Fundraising	6.3	5.3
	31.9	30.2
Employment costs		
	£	£
Wages and salaries	955,630	797,946
National Insurance costs	74,047	57,487
Pension costs	23,558	20,091
	1,053,235	875,524

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

The emoluments of one member of staff is within the range of £70,001 - £80,000 (Prior year: none above £60,000).

The total employee benefits of the key management personnel of the charity were £72,758 (Prior year: £11,760).

The charity paid £Nil to Hatch Ideas Ltd (Prior Year £47,500) and £15,457 to Matthew Barker Ltd (Prior Year £15,876) for the services of the Executive Director and Clinical Services Director, respectively.

One member of staff was paid redundancy or termination settlement payments in the year totalling £6,205 (Prior Year: None).

11. Taxation

The Company is a Registered Charity (number: 298388). All of the Charity's income falls within the exemptions set out in Part 11 of the Corporation Tax Act 2010.

12. Net income/(expenditure) for the year

	2021	2020
	£	£
This is stated after charging:		
Operating leases-equipment	7,135	7,135
Depreciation	37,670	29,828
Auditors Remuneration	6,500	6,500

13. Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	1,313,704	20,103	15,240	1,349,047
Additions	113,982	-	22,668	136,650
Disposals	-	-	(15,240)	(15,240)
At 31 March 2021	1,427,686	20,103	22,668	1,470,457
Depreciation				
At 1 April 2020	683,126	18,625	15,240	716,991
Disposals	-	-	(15,240)	(15,240)
Charge for the year	34,437	966	2,267	37,670
At 31 March 2021	717,563	19,591	2,267	739,421
Net book value				
At 31 March 2021	710,123	512	20,401	731,036
At 31 March 2020	630,578	1,478	-	632,056

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

14. Fixed Asset Investments

	Shares in subsidiaries undertakings	Total
	£	£
Cost		
Market value at 1 April 2020	2	2
Change in value in the year	-	-
Additions	-	-
Sale of bonds	-	-
Market value at 31 March 2021	<u>2</u>	<u>2</u>
Historical cost:		
At 31 March 2021	<u>2</u>	<u>2</u>
At 31 March 2020	<u>2</u>	<u>2</u>

The charitable company owns the entire called up share capital of £1 each in The Brighton Half Limited and the Hove Half Marathon Limited, companies incorporated in England and Wales. The aggregate capital and reserves of each subsidiary amounts to £1. Consolidated financial statements have not been prepared given the results of the companies, which are both dormant, and its aggregate reserves and capital are, in the opinion of the Trustees, immaterial to the group.

15. Debtors

	2021	2020
	£	£
Trade debtors	14,635	46,691
Other debtors	8,000	8,000
Prepayments and accrued income	233,960	70,812
	<u>256,595</u>	<u>125,503</u>

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	12,650	69,335
Other creditors	6,344	4,680
Accruals	37,528	12,703
Deferred income	309,325	30,000
	<u>365,847</u>	<u>116,718</u>

17. Pension and other post-retirement benefit commitments

Defined Contribution

Contributions outstanding at the year-end amounted to £3,318 (2020: £2,800). This amount is included in Other Creditors (see note 16)

	2020	2019
	£	£
Contributions payable by the company for the year	<u>23,558</u>	<u>20,091</u>

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

18. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds 2020/21				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2021
	£	£	£	£	£
Edward Gostling	-	5,000	5,000	-	-
John Murray	-	2,000	-	-	2,000
Sussex Community Foundation	-	13,397	13,397	-	-
Kleinwort	-	3,640	3,640	-	-
Keswick House	-	40,000	40,000	-	-
Brighton & Hove CCG	-	30,000	30,000	-	-
Sussex Masonic Charities	-	25,000	25,000	-	-
Rainbow Trust	-	7,203	7,203	-	-
Big Lottery	14,124	76,581	71,284	-	19,421
Chalk Cliff	1,250	5,000	5,000	-	1,250
JC Robinson Trust	1,000	-	1,000	-	-
Lawson	833	-	833	-	-
	17,207	207,821	202,357	-	22,671

Edward Gostling

The Edward Gostling Foundation granted us £5,000 to be used towards health management services – all of this was expended in the year.

John Murray

We were granted £2,000 from the John Murray Appeal in order to support health management services. This work was completed in 2021/22.

Sussex Community Foundation

These funds were granted to cover community support and also for information promotion and administration costs. All of these funds were expended in the year.

Ernest Kleinwort Charitable Trust

EKCT granted us £3,640 towards our IT costs during the year – all of this was expended in the year.

Keswick House

These funds were granted as a contribution to the cost of a replacement boiler and heating system for the Beacon and were fully expended in the year.

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2021

Brighton & Hove CCG

This £30,000 was granted to fund the call system and nurses' station and which were acquired in the year.

Sussex Masonic Charities

This £25,000 grant was made to replace the old van used in our shops. This was fully utilised in the year.

Rainbow Trust

The Rainbow Trust grant was made to help cover some of the costs of our positive living project and all of which was expended in the year.

Big Lottery

The Big Lottery has granted us funds towards our Ageing with HIV project. The grant received in the year of £76,581 was added to the £14,124 brought forward from last year. Of the total available of £90,705 we spent £71,284 in the year – the balance of £19,421 being carried forward into 2021/22.

Chalk Cliff

We were granted a further £5,000 as a contribution to our Health Management Services and was added to the £1,250 carried forward from last year. £5,000 of this was used in the year and £1,250 is being carried forward into 2021/22.

JC Robinson Trust

This £1,000 grant relates to a Formula Milk Fund which was carried forward from last year – this was fully spent in the year.

Lawson

Last year we carried forward £833 contribution to our Positive Living project. This was spent in the year.

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

	Movement in funds 2019/20				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2020
	£	£	£	£	£
Argus appeal	2,000	-	(2,000)	-	-
Hibernation dinner 2015	2,244	-	(2,244)	-	-
Hibernation dinner 2016	3,858	-	(3,858)	-	-
Garfield Weston Foundation	-	30,000	(30,000)	-	-
William Allen Young Charitable Trust	-	2,000	(2,000)	-	-
Langley Trust	-	500	(500)	-	-
Sussex Masonic Charities	-	5,000	(5,000)	-	-
Mike Harris Sussex Masonic charities	-	2,000	(2,000)	-	-
Screwfix foundation	-	3,000	(3,000)	-	-
Brighton Nursing Association	-	3,000	(3,000)	-	-
Rainbow Trust	-	5,597	(5,597)	-	-
Kleinwort	-	5,000	(5,000)	-	-
Big Lottery	-	60,674	(46,550)	-	14,124
Hospital Saturday Fund	-	2,000	(2,000)	-	-
Chalk Cliff	-	5,000	(3,750)	-	1,250
JC Robinson Trust	-	1,000	-	-	1,000
Albert Hunt	-	7,000	(7,000)	-	-
Lawson	-	2,500	(1,667)	-	833
	8,102	134,271	(125,166)	-	17,207

Argus appeal

We were granted £2,000 from the Argus Appeal in order to refurbish patient/client washroom facilities at the Sussex Beacon. This work was completed in 2019/20.

Hibernation dinners

These funds were granted to cover various refurbishments at the Bevendean Road facility, in particular the washrooms. This work was completed in 2019/20.

Garfield Weston Foundation

These funds were granted to cover the development of our services and volunteering requirements and were fully expended in 2019/20.

William Allen Young Charitable Trust

This £2,000 was granted to cover the acquisition of catering equipment which was acquired in 2019/20.

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2021

Langley Trust

We were granted £500 to contribute towards our ongoing repairs and maintenance of the Beacon.

Sussex Masonic Charities

This £5,000 grant was made specifically to help us with the upgrade of our bathroom facilities, which was completed in 2019/20.

Sussex Masonic charities

During the year we acquired some furniture for the meeting room, which was partially funded by this grant.

Screwfix foundation

The Screwfix Foundation granted us £3,000 to be used towards refurbishment in the Beacon – all of this was expended in 2019/20.

Brighton Nursing Association

These funds enabled us to acquire a Volumetric Intravenous Infusion Device in the IPU.

Rainbow Trust

The Rainbow Trust grant was made to help cover some of the costs of our positive living project which was ongoing at 31 March 2020

Ernest Kleinwort Charitable Trust

EKCT granted us £5,000 towards our rural peer mentoring during the year – all of this was expended in 2019/20.

Big Lottery

The Big Lottery has granted us funds towards our Ageing with HIV project – during 2019/20 we spent £46,550 out of a grant received of £60,674 – the balance of £14,124 was carried forward into 2020/21.

Hospital Saturday Fund

We were granted £2,000 as a contribution to our Health Management Services which were used in 2019/20.

Chalk Cliff

We were granted £5,000 as a contribution to our Health Management Services - £3,750 of this was used in 2019/20 and £1,250 was carried forward into 2020/21.

JC Robinson Trust

This £1,000 grant relates to a Formula Milk Fund which has unspent at the 31 March 2020 and was carried over into 2020/21.

Albert Hunt

50% of this grant was allocated to our catering department and 50% to the IPU to contribute to their equipment costs.

Lawson

Of the £2,500 contributed to our Positive Living project, we spent £1,667 in 2019/20 – leaving £833 to be carried forward into 2020/21.

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

19. Designated Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds 2020/21				Balance at 31 March 2021
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers between Funds	
	£	£	£	£	
Fixed assets	630,578	-	-	79,545	710,123
Major renovations fund	100,000	-	-	(100,000)	-
	730,578	-	-	(20,455)	710,123

	Movement in funds 2019/20				Balance at 31 March 2020
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers between Funds	
	£	£	£	£	
Fixed assets	656,852	-	(26,274)	-	630,578
Major renovations fund	-	-	-	100,000	100,000
	656,852	-	(26,274)	100,000	730,578

Fixed Assets

A long-term designated fund was created in 2014 to reflect the book value of the Land and Buildings, including any long-term improvements, as these funds are not readily available to the charity

Major renovations fund

As noted in the Trustees Report, in 2019/20 year the Trustees reviewed the reserves policy of the charity and decided to designate a reserve of £100,000 for repairs to the building. As there has been major renovation work undertaken in 2020/21, including an overhaul of the boiler and heating systems, this £100,000 has been transferred to the Fixed Assets designated fund.

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

20. Commitments under operating leases

At 31 March 2021 the company had minimum future payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Expiry date:		
Within one year	29,349	-
Between one year and five years	-	68,461
More than 5 years	222,750	239,250
	252,099	307,711

21. Control

The charity is under the control of the Trustees.

22. Related Party Transactions

There were no related party transactions during the year.

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities:

	2021	2020
	£	£
Net (expenditure)/income for the reporting period (as per the statement of financial activities) less investment interest received	(212,355)	236,487
Adjustments for:		
Depreciation and amortisation charges	37,670	29,828
Decrease/(Increase) in debtors	(131,092)	(50,603)
Increase/(Decrease) in creditors	249,129	25,955
Net cash provided by/ (used in) operating activities	(56,648)	241,667

24. COVID19

In March 2020, COVID 19 was designated as a global pandemic. The charity has carried on operating throughout the pandemic and appropriate safeguards have been put in place to protect the volunteers, staff and residents. Visits by family members have been suspended to protect the home from Coronavirus.

As the charity has continued to operate and has confirmed income through to Autumn 2022, there are not considered to be any going concern issues. However, at the date of approval of the accounts it has not been possible to quantify or ascertain with any certainty the future financial impact of COVID 19 and no adjustments have been made to any of the balances in the accounts in this regard.

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2021

25. Statement of financial activities for the year ended 31 March 2020

	Unrestricted funds	Designated Funds	Restricted funds	Total 2020
	£	£	£	£
<u>Income</u>				
Donations	78,138	-	52,500	130,638
Legacies	349,096	-	-	349,096
Income from other trading activities	783,422	-	-	783,422
Income from Investments	943	-	-	943
Income from charitable activities				
<i>Inpatient Unit</i>	710,714	-	-	710,714
<i>Health and Wellbeing Services</i>	44,993	-	81,771	126,764
	755,707	-	81,771	837,478
Total Income	1,967,306	-	134,271	2,101,577
<u>Expenditure</u>				
Expenditure on raising funds	597,188	-	60,603	657,791
Expenditure on charitable activities				
<i>Inpatient Unit</i>	1,028,204	21,019	-	1,049,223
<i>Health and Wellbeing Services</i>	87,315	5,255	64,563	157,133
	1,115,519	26,274	64,563	1,206,356
Total Expenditure	1,712,707	26,274	125,166	1,864,147
Net income / (expenditure)	254,599	(26,274)	9,105	237,430
Transfers between Funds	(100,000)	100,000	-	-
Net movement in funds	154,599	73,726	9,105	237,430
Reconciliation of Funds				
Total funds brought forward	423,743	656,852	8,102	1,088,697
Total funds carried forward	578,342	730,578	17,207	1,326,127

