

Charity Registration No. 298388

Company Registration No. 2205876 (England and Wales)

The Sussex Beacon

Trustees' Report and Accounts

For the Year Ended 31st March 2022

The Sussex Beacon
Trustees' Report and Accounts
Legal and Administrative Information

Trustees

Paul Hilly (Chair)
Felicity Morgan (Vice Chair)
Matthew Dendy (elected 25th July 2022)
Dr Richard Ma (elected 28 March 2022)
Jayne Phoenix
Lance Haswell (elected 19 July 2021
resigned 9 August 2022)
Norman Hill (resigned 21 September 2022)
Fungai Murau (resigned 12 December 2021)
Jane Waterman (resigned 21 July 2021)

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

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The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2022

Report of the Trustees

Chair's foreword

This was a busy year for the Sussex Beacon. It was challenging in some ways, but also gave us the opportunity to further develop our services and provide a more fluent and inclusive offer to the communities of Sussex.

We saw an increase in admissions to our inpatient unit. This partly reflected the toll that the two years of social restrictions and pandemic had taken on our service users. Long term physical and mental health conditions worsened over this period for many of them. It also reflected a growing understanding among clinicians and other community care and health professionals about the benefits, both short and long term, to be derived from a period of targeted care at the Sussex Beacon.

We also continued to work as part of the response to the pressures on the local NHS by providing care to patients being discharged from hospital. It is very important to us to be recognised and active as part of the solution to the problems that the NHS faces.

Our Community Services provided an improved offer to the County, working closely with many other statutory and voluntary services. We were able to reach a new group of clients and assist them to reach higher levels of wellbeing. We have worked on further integrating our inpatient and Community Service, ensuring that service users receive a more coherent and effective set of interventions.

Our largest fundraising event each year is the Brighton Half Marathon. As a result of the delays caused by the pandemic, we held one race in October 2021 and another in the usual calendar slot of late February 2022. This proved a logistical and financial challenge, but one that we were able to meet.

In early 2022, which is our Thirtieth Anniversary year, we saw fundraising activity coming back to and exceeding the levels of 2019. The majority of the benefits of this will be seen in the financial year 2022-23.

We must acknowledge, however, that the financial results for this year were disappointing. We had done all we could to mitigate the effects of the Covid-19 pandemic on our fundraising but, as emergency funding started to peter out and demand for services increased, we found it difficult to maintain the levels of income required to match the needs of the communities that we serve.

Our recovery in 2022 has been strong and we expect to make up the losses of this and the previous year. Meanwhile we have put contingencies in place to ensure that services are not affected.

In the world around us there was progress in the field of HIV. Renewed commitment to ending new transmissions by 2030 in the UK, and which is backed by the Government, is important. Also the beginning of trials of injectable anti-retroviral drugs, which will have a positive impact on people living with HIV and public health in general.

We are immensely proud of the work that the Sussex Beacon has done over the last thirty years and of the continued positive impact that we are able to make for our service users. For this we must thank the staff and volunteers of the charity, a diverse group of talented, committed and diligent local people.

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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.

Paul Hilly, Chair of Trustees (from 25th July 2022)

Jayne Phoenix, Chair of Trustees (up to 25th July 2022)

26th September 2022

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2022

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 2022. 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 community services. These services are run from our centre in Brighton, where we have a 10-bed, inpatient unit (registered with the Care Quality Commission, rated Outstanding in 2021), 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 with the NHS 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 clearly demonstrate the public benefit of our work.

Our values

The values underpinning our work are that we will always be:

- Specialist
- Trusted
- Genuine
- Welcoming.

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Trustees' Report and Accounts for the year ended 31 March 2022

Report of the Trustees

Our services:

Inpatient Unit

Our Inpatient Unit is unique in 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 234 patients were admitted to the Inpatient Unit from across Sussex. This is a considerable increase on 119 in the previous year. They stayed an average of 10 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 were 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 reserved 2 beds for people who were not living with HIV. This freed up general hospital beds, which are under extra pressure as a result of the aftermath 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.

Community Services

Our Community Services provide a range of support that our service users tell us they cannot find anywhere else. The service was very active, with 132 service users overall. They attended groups 791 times in the year. The team provided 924 different interventions related to mental and physical health and wellbeing as well as providing practical support with everyday living.

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 continues to work for an underserved group. 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

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Report of the Trustees

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.

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 our NHS, local authority and voluntary sector partners to ensure that our offers are interlocking and complementary.

Volunteering at the Sussex Beacon

Volunteers are at the heart of everything that we do at the Sussex Beacon. They provide support to the running of our services, by staffing reception, assisting in our kitchens or keeping our garden looking beautiful. They also turn out for events, to help with collections and assist massively in our fundraising.

More than all of that, however, the 140 or so people who volunteer for us on a regular basis provide a strong connection to the community. We are proud of this connection and immensely grateful to all the people who enrich our work and our charity.

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 a wide range of trusts and foundations, both to support the general running of the charity and for specific services.

During this year we were able to return to public events and many of our supporters, especially in the hospitality sector, ran events that benefitted us. This is another very important link to the community that we are proud to maintain.

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.

Events

As we have mentioned elsewhere, we held the Brighton Half Marathon twice in this period, as the 2021 race was delayed from its usual date in February by the Covid-19 pandemic. In this period we received generous funding for our own "Team Beacon" runners from the Sussex Freemasons. This partnership has proved very valuable to us and enabled us to support runners to increase yearly the amount that they raise for us from the event.

We ran a number of successful comedy nights, which generated income but also gave us the opportunity to thank our supporters and to meet new ones. As mentioned above, we are grateful to many of our supporters in the hospitality sector, who ran events for us.

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Report of the Trustees

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.

In November 2021 we were inspected by the Care Quality Commission and retained our "Outstanding" rating.

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. On 29/11/2021, the Annual General Meeting resolved to adopt a new set of Articles of Association.

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.

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Report of the Trustees

- 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.
- 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. This risk has become more acute due to the losses of the financial year 2021-22.

Staffing issues – permanent and voluntary

The charity is finding, like all business at present, that recruitment is challenging. This is particularly the case with Nurses. 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.

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Safety Issues

A strong culture of safeguarding is in place and is continually updated and monitored, reducing risks to staff, volunteer and service users.

Financial Review

The statement of Financial Activities, before investment losses, shows a net deficit of £365,420.

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

2021-22 continued the challenging financial environment of the previous year, with many activities, especially those related to fundraising, unable to go ahead due to restrictions connected with the Covid-19 pandemic.

This reflected in these results and, particularly, the reduction in reserves. The Trustees have taken decisions always mindful of the financial situation but also, crucially, of the need to maintain the unique services of the charity on which so many people rely.

Income

The Sussex Beacon receives funding from a variety of sources. Total income for the year was £2,057,085 in comparison to £1,338,186 in 2020/2021. This represents a 53% increase.

How We Spend Our Money

Total expenditure for the year was £2,422,505 which is 56% greater than total expenditure of £1,550,302 in 2020/2021.

Charitable expenditure in 2020/2021 has increased by 7% on the prior year. This was as a result of increasing services and staffing in response to an increase in need.

Expenditure on raising funds totals £1,074,740, which is a 275% increase on the previous year. This was due to two factors. Firstly, due to delays, we staged two Half Marathons in this period. Secondly, we increased fundraising activity in line with our strategic aim to increase proportion of the income which is derived from fundraising.

Reserves

As of the 31st March 2022, The Sussex Beacon held total reserves of approximately £749,000. However, around 92% 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. £49,121 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.

The Trustees' policy is to retain the equivalent of three months' running costs in free reserves. The adverse financial circumstances of the last two financial years have resulted in the depletion of our reserves and the Trustees have needed to revise our strategy in order to take account of this..

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A five-year projection has been prepared, to ensure that we understand that the lower level of reserves at which we are now operating is manageable in the short to medium term. Work is underway to make further provisions to ensure that the charity is protected against further adverse financial events.

The aim is to restore reserves to the previous levels, in line with policy.

The trustees have appointed a Revenue Committee to examine and increase both levels and diversification of income.

Plans

The Trustees have reviewed the current business plan (2021-24) in light of the effects of the pandemic on the charity and its beneficiaries. They have concluded that the broad objectives are still valid and important to achieve. These are:

- 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.

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.

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Report of the Trustees**

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:

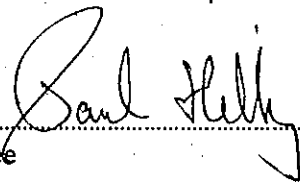
- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware.
- The Trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken 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 26th September 2022

Signed on its behalf by
Mr Paul Hilly (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 2022 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 2022 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

13/10/2022

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.

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Trustees' Report and Accounts
Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31 March 2022

	Notes	Unrestricted funds	Designated Funds	Restricted funds	Total 2022	Total 2021
<u>Income</u>		£	£	£	£	£
Donations	2	167,683	-	47,000	214,683	383,458
Legacies	3	72,404	-	-	72,404	25,913
Income from other trading activities	4	1,005,728	-	-	1,005,728	84,904
Income from Investments		36	-	-	36	239
Income from charitable activities						
<i>Inpatient Unit</i>	5	637,946	-	-	637,946	693,221
<i>Health and Wellbeing Services</i>	6	44,770	-	81,518	126,288	150,451
		682,716	-	81,518	764,234	843,672
Total Income		1,928,567	-	128,518	2,057,085	1,338,186
<u>Expenditure</u>	7					
Expenditure on raising funds		1,068,740	-	6,000	1,074,740	286,963
Expenditure on charitable activities						
<i>Inpatient Unit</i>		1,199,097	-	-	1,199,097	1,127,580
<i>Health and Wellbeing Services</i>		52,600	-	96,068	148,668	135,759
		1,251,697	-	96,068	1,347,765	1,263,339
Total Expenditure		2,320,437	-	102,068	2,422,505	1,550,302
Net income / (expenditure)		(391,870)	-	26,450	(365,420)	(212,116)
Transfers between Funds		29,650	(29,650)	-	-	-
Net movement in funds		(362,220)	(29,650)	26,450	(365,420)	(212,116)
Reconciliation of Funds						
Total funds brought forward		381,217	710,123	22,671	1,114,011	1,326,127
Total funds carried forward		18,997	680,473	49,121	748,591	1,114,011

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.

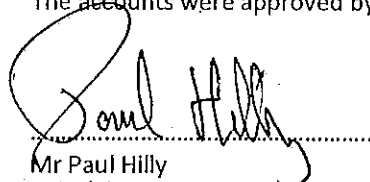
The comparative figures for each fund are shown in the notes to the accounts (note 25).
The notes form part of these financial statements

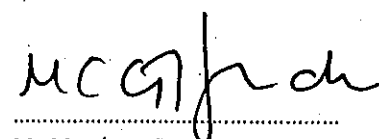
**The Sussex Beacon
Trustees' Report and Accounts
Balance Sheet as at 31 March 2022**

	Notes	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fixed Assets						
Tangible Assets	13	31,665	680,473	-	712,138	731,036
Investments	14	2	-	-	2	2
		<u>31,667</u>	<u>680,473</u>	<u>-</u>	<u>712,140</u>	<u>731,038</u>
Current Assets						
Debtors	15	84,146	-	-	84,146	256,595
Cash at bank and in hand		76,647	-	49,121	125,768	492,225
		<u>160,793</u>	<u>-</u>	<u>49,121</u>	<u>209,914</u>	<u>748,820</u>
Creditors: amounts falling due within one year	16	173,463	-	-	173,463	365,847
Net current (liabilities)/assets		<u>(12,670)</u>	<u>-</u>	<u>49,121</u>	<u>36,451</u>	<u>382,973</u>
Total assets less current liabilities		<u>18,997</u>	<u>680,473</u>	<u>49,121</u>	<u>748,591</u>	<u>1,114,011</u>
The funds of the charity:						
Restricted funds	18	-	-	49,121	49,121	22,671
Designated funds	19	-	680,473	-	680,473	710,123
Other charitable funds		18,997	-	-	18,997	381,217
		<u>18,997</u>	<u>680,473</u>	<u>49,121</u>	<u>748,591</u>	<u>1,114,011</u>

For the year ending 31 March 2022 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 26th September 2022.


Mr Paul Hilly
Trustee


Mr Matthew Dendy
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 2022

	Note	2022	2021
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	23	(341,374)	(56,648)
Cash flows from investing activities:			
Dividends, interest and rents from Investments		36	239
Sale of fixed asset investment			
Purchase of fixed assets		(25,119)	(136,650)
Net cash provided by (used in) investing activities		(25,083)	(136,411)
Change in cash and cash equivalents in the reporting period		(366,457)	(193,059)
Cash and cash equivalents at the beginning of the reporting period		492,225	685,284
Cash and cash equivalents at the end of the reporting period		125,768	492,225
Net debt			
Cash at bank and in hand at the beginning of the reporting period		492,225	685,284
Change in Cash at bank and in hand in the reporting period		(366,457)	(193,059)
Cash at bank and in hand at the end of the reporting period		125,768	492,225

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 2022

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

The trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Due to the impact of COVID 19 and the subsequent delays and cancellations of fundraising events, there has been a necessary and unavoidable reliance on using unrestricted reserves and cash to keep the Charitable company operating. Since the year end cashflow continues to be tight but all bills are being paid and the Trustees are seeking additional funds to help ease this cashflow pressure. Fundraising events are now happening again. A cashflow forecast has been produced and is monitored regularly. The Charitable Company therefore continues to adopt the going concern basis in preparing its 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.

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2022

1. Accounting policies (continued)

Expenditure (continued)

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 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

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2022

1. Accounting policies (continued)

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

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 2022	Total 2021
	£	£	£	£	£
General donations	54,817	-	11,000	65,817	16,133
Community support	11,722	-	-	11,722	12,332
Grants	83,068	-	36,000	119,068	338,332
Gift Aid	18,076	-	-	18,076	16,661
	167,683	-	47,000	214,683	383,458

Of the £338,332 grants received in the year to 31st March 2021, £102,140 were restricted funds. All other donations, community support, grants and gift aid received in the year ended 31st March 2021 were unrestricted.

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

3. Legacies

	Unrestricted funds	Designated Funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
Legacies received	72,404	-	-	72,404	25,913
	<u>72,404</u>	<u>-</u>	<u>-</u>	<u>72,404</u>	<u>25,913</u>

All legacies received in the year ended 31st March 2021 were unrestricted

4. Income from fundraising and trading activities

	Unrestricted funds	Designated Funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
Fundraising events (incl. challenge events and the half marathon)	821,657	-	-	821,657	8,491
Charity Shop Income	169,007	-	-	169,007	68,804
Other (incl. catering)	15,064	-	-	15,064	7,609
	<u>1,005,728</u>	<u>-</u>	<u>-</u>	<u>1,005,728</u>	<u>84,904</u>

All income from fundraising and trading activities received in the year ended 31st March 2021 were unrestricted.

5. Income from charitable activities

	Unrestricted funds	Designated Funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
In Patient Unit					
Income from NHS contracts	637,946	-	-	637,946	685,816
Out of Area authorities	-	-	-	-	1,960
Other	-	-	-	-	5,445
	<u>637,946</u>	<u>-</u>	<u>-</u>	<u>637,946</u>	<u>693,221</u>

All income from charitable activities received in the year ended 31st March 2021 were unrestricted.

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

6. Health & Wellbeing Services

	Unrestricted funds	Designated Funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
Income from local authority contracts	44,770	-	-	44,770	44,770
Big Lottery	-	-	76,518	76,518	76,581
Chalk Cliff	-	-	5,000	5,000	5,000
John Murray	-	-	-	-	2,000
Sussex Community Foundation	-	-	-	-	9,897
Edward Gostling	-	-	-	-	5,000
Rainbow Fund	-	-	-	-	7,203
	44,770	-	81,518	126,288	150,451

All income from local authority contracts received in the year ended 31st March 2021 were unrestricted. All other Health & Wellbeing Services income received in the year ended 31st March 2021 was restricted

7. Analysis of Expenditure

	Direct Costs	Support costs (note 8)	Total 2022	Total 2021
	£	£	£	£
Raising Funds				
Donations and Legacies	169,408	-	169,408	148,510
Fundraising Events	773,782	-	773,782	-
Charity shop expenditure	131,550	-	131,550	138,453
Other	-	-	-	-
Total	1,074,740	-	1,074,740	286,963
Charitable activities				
Inpatient Unit	938,929	260,168	1,199,097	1,127,580
Health and Wellbeing Services	102,756	45,912	148,668	135,759
	1,041,685	306,080	1,347,765	1,263,339
Total	2,116,425	306,080	2,422,505	1,550,302

**The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022**

8. Analysis of Support Costs

	Inpatient Unit	Health and Wellbeing Services	Total 2022	Total 2021
	£	£	£	£
Administration	235,389	41,157	276,546	240,185
Governance costs	5,200	1,300	6,500	6,500
Housekeeping	19,579	3,455	23,034	24,070
	260,168	45,912	306,080	270,755

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

	2022 Number	2021 Number
The average monthly number of employees during the year was:		
Direct charitable services	31.5	28.8
Support services	10.0	11.7
Fundraising	10.3	8.6
	51.8	49.1
The average full time equivalent number of employees during the year was:		
Direct charitable services	19.1	17.6
Support services	7.3	8.0
Fundraising	8.1	6.3
	34.5	31.9
Employment costs		
	£	£
Wages and salaries	986,753	955,630
National Insurance costs	78,385	74,047
Pension costs	22,780	23,558
	1,087,918	1,053,235

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

10. Employees (continued)

The emoluments of one member of staff is within the range of £70,001 - £80,000 (Prior year: one).

The total employee benefits of the key management personnel of the charity were £73,724 (Prior year: £72,758). The charity paid £22,943 to Matthew Barker Ltd (Prior Year £15,457) for the services of the Clinical Services Director.

No members of staff were paid redundancy or termination settlement payments in the year totalling £Nil (Prior Year: One totalling £6,205).

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

	2022	2021
	£	£
This is stated after charging:		
Operating leases-equipment	10,910	7,135
Depreciation	44,017	37,670
Auditors Remuneration	6,500	6,500

13. Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	1,427,686	20,103	22,668	1,470,457
Additions	8,445	16,674	-	25,119
Disposals	-	-	-	-
At 31 March 2022	1,436,131	36,777	22,668	1,495,576
Depreciation				
At 1 April 2021	717,563	19,591	2,267	739,421
Disposals	-	-	-	-
Charge for the year	38,095	1,388	4,534	44,017
At 31 March 2022	755,658	20,979	6,801	783,438
Net book value				
At 31 March 2022	680,473	15,798	15,867	712,138
At 31 March 2021	710,123	512	20,401	731,036

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

14. Fixed Asset Investments

	Shares in subsidiaries undertakings	Total
	£	£
Cost		
Market value at 1 April 2021	2	2
Change in value in the year	-	-
Additions	-	-
Sale of bonds	-	-
Market value at 31 March 2022	2	2
Historical cost:		
At 31 March 2022	2	2
At 31 March 2021	2	2

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

	2022	2021
	£	£
Trade debtors	6,540	14,635
Other debtors	8,000	8,000
Prepayments and accrued income	69,606	233,960
	84,146	256,595

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	95,104	12,650
Other creditors	6,086	6,344
Accruals	56,913	37,528
Deferred income	15,360	309,325
	<u>173,463</u>	<u>365,847</u>

17. Pension and other post-retirement benefit commitments

Defined Contribution

Contributions outstanding at the year-end amounted to £3,376 (2021: £3,318). This amount is included in Other Creditors (see note 16)

	2022	2021
	£	£
Contributions payable by the company for the year	<u>22,780</u>	<u>23,558</u>

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

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 2021/22				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2022
	£	£	£	£	£
John Murray	2,000	-	2,000	-	-
Big Lottery	19,421	76,518	87,818	-	8,121
Chalk Cliff	1,250	5,000	6,250	-	-
Edward Gostling	-	9,600	-	-	9,600
Louis Nicholas	-	5,000	5,000	-	-
Morrisons	-	21,400	-	-	21,400
Levinson	-	10,000	-	-	10,000
Glencairn	-	1,000	1,000	-	-
	22,671	128,518	102,068	-	49,121

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.

Big Lottery

The Big Lottery has granted us funds towards our Ageing with HIV project. The grant received in the year of £76,518 was added to the £19,421 brought forward from last year. Of the total available of £95,939 we spent £87,818 in the year – the balance of £8,121 being carried forward into 2022/23.

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. All of the total available of £6,250 was used in the year.

Edward Gostling

We were granted £9,600 towards the purchase of specialist hospital beds. None of the grant had been expended in the year.

Louis Nicholas

We were granted £5,000 toward our Community Services. All of the grant was expended in the year.

Morrisons Foundation

We were granted £21,400 toward the cost of refurbishing our kitchen. The full amount has been carried forward to 2022/23.

Ms Phillipa Levinson

We received a donation of £10,000 toward the cost of events. The full amount has been carried forward to 2022/23.

Glencairn

We received a donation of £1,000 from Glencairn Consulting Ltd toward social media promotions of fundraising events. The total amount was expended in the year.

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

18. Restricted Funds Prior Year

	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.

Brighton & Hove CCG

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

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2022

18. Restricted Funds Prior Year (continued)

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 2022

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 1 April 2021	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2022
	£	£	£	£	£
Fixed assets	710,123	-	-	(29,650)	680,473
	710,123	-	-	(29,650)	680,473

	Movement in funds 2019/20				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2021
	£	£	£	£	£
Fixed assets	630,578	-	-	79,545	710,123
Major renovations fund	100,000	-	-	(100,000)	-
	730,578	-	-	(20,455)	710,123

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 had been major renovation work undertaken in 2020/21, including an overhaul of the boiler and heating systems, this £100,000 was transferred to the Fixed Assets designated fund in 2020/21.

20. Commitments under operating leases

At 31 March 2022 the company had minimum future payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Expiry date:		
Within one year	28,028	29,349
Between one year and five years	-	-
More than 5 years	206,250	222,750
	234,278	252,099

The Sussex Beacon
Trustees' Report and Accounts
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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:

	2022	2021
	£	£
Net (expenditure)/income for the reporting period (as per the statement of financial activities) less Investment interest received	(365,456)	(212,355)
Adjustments for:		
Depreciation and amortisation charges	44,017	37,670
Decrease/(Increase) in debtors	172,449	(131,092)
Increase/(Decrease) in creditors	(192,384)	249,129
Net cash provided by/ (used in) operating activities	(341,374)	(56,648)

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 2023, 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.

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25. Statement of financial activities for the year ended 31 March 2021

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