

Charity Registration No. 1132386

Company Registration No. 06822217 (England and Wales)



**SUSSEX NIGHTSTOP PLUS LIMITED**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

# SUSSEX NIGHTSTOP PLUS LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

### Trustees

Mr J O'Sullivan  
Mr C Storey  
Ms C Davies-Tyrie  
Ms A Hickey  
Ms J Moore  
Mr T Williamson

### Charity number

1132386

### Company number

06822217

### Registered office

7 - 9 The Avenue  
Eastbourne  
East Sussex  
BN21 3YA

### Independent examiner

Anthony Smith FCA  
Humphrey & Co  
7 - 9 The Avenue  
Eastbourne  
East Sussex  
BN21 3YA

### Bankers

The Co-operative Bank  
164/165 Western Rd  
Brighton  
BN1 2BB

Triodos Bank  
Deanary Road  
Bristol  
BS1 5AS

# SUSSEX NIGHTSTOP PLUS LIMITED

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# SUSSEX NIGHTSTOP PLUS LIMITED

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report and accounts for the year ended 30 June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 17 February 2009 and was registered with the Charity Commission on 28 October 2009. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature were:

Mr J O'Sullivan  
Mr C Storey  
Ms C Davies-Tyrie  
Ms A Hickey  
Ms J Moore  
Mr T Williamson

Ms C Collins (resigned 29 June 2022)  
Mr P Wileman (resigned 12 May 2022)

Trustees are recruited based on their experience in the areas of social care and homelessness as well as experience in the areas of strategic planning, community engagement, finance and charitable governance.

Induction of new trustees and training for all trustees is achieved through induction meetings with the chair, attendance and discussions at Board meetings and strategic away days. Ongoing trustee development is achieved through attendance at external events and training as correlate to the individual learning needs of Trustees and an annual skills audit of the full board.

All trustees give their time voluntarily and receive no benefit from the charity. All trustees give their time voluntarily and receive no benefit from the charity.

The Board of Trustees are responsible for the strategic direction and policy of the charity. At present the Board is made up of six Trustees from a variety of professional backgrounds relevant to the work of the charity. Sussex Nightstop Plus Limited is affiliated to DePaul UK (Registered Charity Number: 802384) and its activities are reviewed and regulated by them.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# SUSSEX NIGHTSTOP PLUS LIMITED

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### Objectives and activities

The charity's objects are to relieve the need, hardship or distress of those in housing need by enabling a community led response to homelessness for the public benefit of individuals across Sussex – in particular but not exclusively, through the provision of safe night-by-night accommodation, longer accommodation and support. We do this through our network of volunteer hosts who open up their homes to help young people at risk of homelessness.

The trustees confirm that the activities undertaken by the Charity in this reporting period have been duly within our Charitable Objects as outlined and our work has concentrated on the facilitation and enablement of our network of volunteer hosts to open up their homes to help young people at risk of homelessness.

#### Achievements and performance

Across this year Sussex Nightstop has seen the results of a strategic plan that continued to place emphasis on recovery and re-build from the pandemic. We are pleased to report that our offer of safe emergency bed nights for young people at risk of homelessness and/or rough-sleeping alongside wider advice and support to facilitate a positive housing outcome has fully resumed with numbers progressively indicating a near-future return to pre-pandemic levels.

Our activities have remained focused on host recruitment and support, the re-building of our service referral pathways and activities that support the ongoing sustainability of the Charity and an enhanced programme of communications and engagement activity designed to support this has had the intended effect. We welcome new volunteer host households to the service, new charitable-corporate support relationships with local businesses and are benefiting from a renewed palette of language and resulting communications content that more truly reflects our recently refreshed mission:

'To be the community response to homelessness for young people in Brighton & Hove. Always led by kindness, we will unearth the willingness in our community to help young people and provide excellent support that ensures a realistic, rewarding role for our volunteers and supporters. We aim to be recognised and valued as an inclusive organisation.'

Through pro-active representation on key City homelessness fora and steering groups we have been similarly purposeful in our intelligence gathering and strengthening relationships with our partners and peers, to ensure that we are strategic in our activities, add value where we can and ultimately deliver the best service and outcomes for our young beneficiaries.

Hearing the experiences of young people and ensuring their needs are reflected in our services remains a priority and aligned to this we set out with intent this year to strengthen diversity, equality, inclusion across the organisation. Starting with organisation-wide Diversity, Equality and Inclusion training we have embarked upon the delivery of a new action plan that creates opportunities for our activities and the people involved in delivering them to better reflect our young guests.

#### Financial review

In 2021/22 the Board agreed a deficit budget of £74,000 with income of £47,000 and expenditure of £121,000 which would see our reserves reduce to £57,000. Taken as a result of successful in fundraising during lockdown in the previous year and in preparation for this being our first full year back in operation following the pandemic this decision is in alignment with the Charity's reserves policy.

# SUSSEX NIGHTSTOP PLUS LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

The Board were able to do this because in the previous year during lockdown we focused our activity on fundraising to build up our reserves in preparation for this year being our first full year back in operation. The planned reduction in reserves is consistent with the Charity's reserve policy.

During the year we received £68,000 income (£21,000 more than budget) as we continued to work hard to build up our local business and community donations and were successful with three grant bids.

We spent £125,000 (£4,000 more than budget) as we increased our staff resources to provide a better service to young people and improved our website to be more accessible. This resulted in an improved year-end deficit of £57,000.

The accounts show that we have used up all our restricted reserves and have £75,000 unrestricted reserves. The Board have previously set up a £40,000 designated reserve to cover closure and redundancy costs in the unlikely event that the charity has to close, which leaves £35,000 to cover costs in 2022/23. The detail is shown in note 11 and 12.

#### Future year income and expenditure requirements

The Board have assessed the likely income requirements for the next three financial years. To return to our pre-pandemic levels of expenditure and maintain reserves at a minimum of £40,000, the Board has set fundraising targets of £59,000 for 2022/23, £105,000 for 2023/24 and £115,000 for 2024/25 and has revised its fundraising strategy to try and achieve these targets in what will be a very difficult fundraising environment.

#### Plans for the future

Whilst we will continue our journey of post-pandemic re-building the year ahead will also be about new opportunities. We will focus on new ways to reach out to and opening up our service to young people who need us. We will be working with new community partners to develop a new 'facilitated-referral' pathway for young people which will in effect enable more young people to find our services themselves and without the need to be referred. Alongside this we will be strengthening and enhancing our support role to guests. We will continue to develop our new young-people facing communications, both digital and hard copy, will commission a specific young service user voice group, and launch the year with a refreshed website that is more reflective of an asset-based service with a kind and positive outlook. We will use the success of our engagement work across this year as a spring-board for ongoing, productive relationships across referrals, pro bono support and fundraising and will use the networks and resources at our disposal to bring about the step changes we identify in our diversity, equality and inclusion plan.

#### Reserve Policy

Sussex Nightstop will from time to time establish and build up reserves to fund strategic developments, unexpected expenditure not budgeted for, unexpected shortfalls in income, closure costs and day to day cashflow. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure, which we estimate to be in the region of £30,000 - £60,000.

On behalf of the board of trustees:



Mr T Williamson

Date 27<sup>th</sup> Oct 2022

# SUSSEX NIGHTSTOP PLUS LIMITED

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Sussex Nightstop Plus Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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 Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 are sufficient to show and explain the charity's transactions and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# **SUSSEX NIGHTSTOP PLUS LIMITED**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF SUSSEX NIGHTSTOP PLUS LIMITED**

I report to the charity trustees on my examination of the accounts for the Company for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Anthony Smith FCA**  
**Humphrey & Co**

7 - 9 The Avenue  
Eastbourne  
East Sussex  
BN21 3YA

Dated:



# SUSSEX NIGHTSTOP PLUS LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

### Current financial year

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b><u>Incoming resources from generated funds</u></b>					
Donations and grants	2	25,792	42,420	68,212	171,412
Investment income	3	15	-	15	52
<b>Total Incoming resources</b>		<b>25,807</b>	<b>42,420</b>	<b>68,227</b>	<b>171,464</b>
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
Costs of providing accommodation and travel		26,883	80,274	107,157	100,296
Support costs		11,808	2,860	14,668	19,941
Governance costs		2,486	834	3,320	2,972
<b>Total resources expended</b>	4	<b>41,177</b>	<b>83,968</b>	<b>125,145</b>	<b>123,209</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>(15,370)</b>	<b>(41,548)</b>	<b>(56,918)</b>	<b>48,255</b>
Fund balances at 1 July 2021		90,167	41,548	131,715	83,460
<b>Fund balances at 30 June 2022</b>		<b>74,797</b>	<b>-</b>	<b>74,797</b>	<b>131,715</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

# SUSSEX NIGHTSTOP PLUS LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		999		471
<b>Current assets</b>					
Debtors	9	2,500		2,316	
Cash at bank and in hand		81,019		148,092	
		<u>83,519</u>		<u>150,408</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(9,721)</u>		<u>(19,164)</u>	
<b>Net current assets</b>			<u>73,798</u>		<u>131,244</u>
<b>Total assets less current liabilities</b>			<u>74,797</u>		<u>131,715</u>
<b>Income funds</b>					
Restricted funds	11		-		41,548
Unrestricted funds	12		<u>74,797</u>		<u>90,167</u>
			<u>74,797</u>		<u>131,715</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**SUSSEX NIGHTSTOP PLUS LIMITED**

**BALANCE SHEET (CONTINUED)**

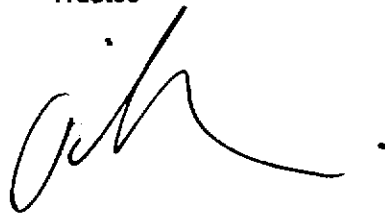
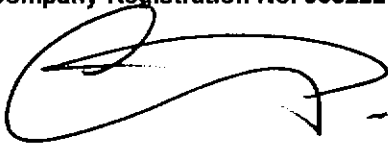
**AS AT 30 JUNE 2022**

The accounts were approved by the Board on *27-10-22*.

Mr Chris Storey  
Trustee

Mr T Williamson  
Trustee

Company Registration No. 06822217



# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 JUNE 2022

#### 1 Accounting policies

##### Charity information

Sussex Nightstop Plus Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 7 – 9 The Avenue, Eastbourne, East Sussex, BN21 3YA.

#### 1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In considering the position the trustees had regard for the impact of the measures to combat the spread of Covid-19 on charitable income and expenditure. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income relating to future years is shown as deferred income.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and sums relating to the current financial year are included in full in the Statement of Financial Activities when receivable. Sums relating to future years are included in deferred income.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

#### 1.4 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets 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:

Fixtures, fittings & equipment	25% straight line
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#### 1.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.7 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 1.9 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the year ended 30 June 2022 the trustees consider that there were no critical accounting estimates and judgements arising that require disclosure.

#### 2 Donations and grants

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
Donations and gifts	22,792	7,276	30,068	17,444	5,176	22,620
Grants receivable for core activities	3,000	35,144	38,144	7,500	125,494	132,994
Coronavirus Job Retention Scheme grant	-	-	-	15,798	-	15,798
	<u>25,792</u>	<u>42,420</u>	<u>68,212</u>	<u>40,742</u>	<u>130,670</u>	<u>171,412</u>

#### 3 Investment income

	2022 £	2021 £
Interest receivable	<u>15</u>	<u>52</u>

# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 4 Total resources expended

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
<b>Costs of charitable activities</b>						
Hosting costs	840	1,640	2,480	-	-	-
Volunteer & host expenses	-	60	60	-	419	419
Volunteer management costs	23	1,467	1,490	-	102	102
Guest expenses	612	270	882	-	110	110
Salaries and pensions	16,929	75,569	92,498	16,539	73,733	90,272
Staff telephones	1,651	346	1,997	-	1,842	1,842
Staff travel and expenses	155	62	217	-	13	13
Staff training	609	10	619	-	218	218
Staff supervision	545	-	545	360	-	360
Payroll costs	729	-	729	580	740	1,320
Rent	4,790	850	5,640	-	5,640	5,640
	<u>26,883</u>	<u>80,274</u>	<u>107,157</u>	<u>17,479</u>	<u>82,817</u>	<u>100,296</u>
<b>Support costs</b>						
Insurance	333	897	1,230	325	905	1,230
IT expenses	2,076	204	2,280	-	1,340	1,340
Printing, postage, stationery and advertising	443	1,714	2,157	-	524	524
Fundraising costs	5,270	28	5,298	9,666	489	10,155
On-call expenses	8	-	8	-	-	-
Working at home costs	292	-	292	-	814	814
Affiliation fees and subscriptions	517	-	517	213	396	609
Meeting costs and office refreshments	177	6	183	-	89	89
Office expenses	169	11	180	-	85	85
Consultancy and finance support	2,019	-	2,019	-	4,849	4,849
Depreciation of fixtures, fittings and equipment	504	-	504	246	-	246
	<u>11,808</u>	<u>2,860</u>	<u>14,668</u>	<u>10,450</u>	<u>9,491</u>	<u>19,941</u>
<b>Governance costs<sup>1</sup></b>						
Independent Examiner's fee	1,547	500	2,047	1,943	147	2,090
Bank charges	107	-	107	-	-	-
Legal and professional fees	326	334	660	-	397	397
Governance, trustees and AGM	506	-	506	-	485	485
	<u>2,486</u>	<u>834</u>	<u>3,320</u>	<u>1,943</u>	<u>1,029</u>	<u>2,972</u>
<b>TOTAL</b>	<u><u>41,177</u></u>	<u><u>83,968</u></u>	<u><u>125,145</u></u>	<u><u>29,872</u></u>	<u><u>93,337</u></u>	<u><u>123,209</u></u>

<sup>1</sup> Governance costs includes payments to the independent examiner totalling £2,047 (2021: £2,090) relating solely to the independent examination.

# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 5 Trustees

None of the trustees (or any persons connected with them) received any benefit, payment, including reimbursement of trustee expenses, or remuneration during the year.

#### 6 Related party transactions

There were no related party transactions in the year ended 30 June 2022.

#### 7 Employees

Manager and host co-ordinator costs represent salaries invoiced by YMCA Downslink Group in the period and other related costs up to 31 March 2022 and paid directly by Sussex Nightstop Plus from 1 April 2022. Sussex Nightstop Plus had use of 4 (2021: 4) employees during the period.

Employment costs	2022 £	2021 £
Wages and salaries incurred	<u>92,498</u>	<u>90,272</u>

No employee received employee benefits of more than £60,000.

#### 8 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 July 2021	4,475
Additions	1,032
<b>At 30 June 2022</b>	<u><b>5,507</b></u>
<b>Depreciation</b>	
At 1 July 2021	4,004
Charge for the year	504
<b>At 30 June 2022</b>	<u><b>4,508</b></u>
<b>Net book value</b>	
<b>At 30 June 2022</b>	<u><u><b>999</b></u></u>
At 30 June 2021	<u><u>471</u></u>



# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

<b>9 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>2,500</b>	<b>2,316</b>

<b>10 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
Accruals and deferred income	<b>9,721</b>	<b>19,164</b>

#### Deferred Income

##### Current financial year

The Charity deferred restricted grants of £2,842 in 2021/22 relating to contracts for services rendered in 2022/23.

	<b>Balance at 1 July 2021</b>	<b>Income deferred in year</b>	<b>Released from prior years</b>	<b>Balance at 30 June 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Deferred income	4,642	2,842	(4,642)	<b>2,842</b>

##### Prior financial year

The Charity deferred restricted grants of £4,642 in 2020/21 relating to contracts for services rendered in 2021/22, and projects put on hold due to significant Covid restrictions which resumed in 2021/22.

	<b>Balance at 1 July 2020</b>	<b>Income deferred in year</b>	<b>Released from prior years</b>	<b>Balance at 30 June 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Deferred income	23,823	4,642	(23,823)	<b>4,642</b>

# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 11 Restricted funds

##### Current financial year

The income funds of the charity include restricted funds comprising the following balances of grants held on trust for the Charity's work. Restricted funds have been used in 2022 as follows:

**Strategic Plan Delivery (previously Development Fund)** – The reserve balance and specific restricted funds we received during the year have been used to support the delivery of the operational and strategic priorities identified within Sussex Nightstop's 3 year strategic plan.

**Health & Safety Investments** – The reserve balance has been used to ensure host accommodation meets Sussex Nightstop's health and safety requirements and our operational and strategic priorities in agreement with the funder.

**Covid Support** – The reserve balance has been used to enable Sussex Nightstop to respond and adapt to new requirements as a result of the pandemic.

	<b>Movement in funds</b>			
	<b>Balance at 1 July 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 June 2022</b>
	£	£	£	£
Strategic Plan Delivery	6,197	42,420	(48,617)	-
Health & Safety Investment	2,111	-	(2,111)	-
Covid Support	33,240	-	(33,240)	-
	<u>41,548</u>	<u>42,420</u>	<u>(83,968)</u>	<u>-</u>

##### Prior financial year

	<b>Balance at 1 July 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 June 2021</b>
	£	£	£	£
Strategic Plan Delivery	4,215	78,558	(76,576)	6,197
Health & Safety Investment	-	2,167	(56)	2,111
Covid Support	-	49,945	(16,705)	33,240
	<u>4,215</u>	<u>130,670</u>	<u>(93,337)</u>	<u>41,548</u>

# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 12 Unrestricted and material designated funds

##### Current financial year

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

**Closure and Redundancy Provision** – a fund to meet contractual liabilities and redundancy costs in the event our operations have to cease immediately.

	Balance at 1 July 2021	Transfers	Movement In funds		Balance at 30 June 2022
			Incoming resources	Resources expended	
	£	£	£	£	£
Closure and Redundancy Provision	40,000	-	-	-	40,000
General unrestricted funds	50,167	-	25,807	(41,177)	34,797
	<u>90,167</u>	<u>-</u>	<u>25,807</u>	<u>(41,177)</u>	<u>74,797</u>

General unrestricted funds will be used to support the delivery of the operational and strategic priorities identified within Sussex Nightstop's 3 year strategic plan.

##### Prior financial year

	Balance at 1 July 2020	Transfers	Incoming resources	Resources expended	Balance at 30 June 2021
Closure and Redundancy Provision	-	40,000	-	-	40,000
General unrestricted funds	79,245	(40,000)	40,794	(29,872)	50,167
	<u>79,245</u>	<u>-</u>	<u>40,794</u>	<u>(29,872)</u>	<u>90,167</u>

#### 13 Analysis of net assets between funds

##### Current financial year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 30 June 2022 are represented by:			
Tangible fixed assets	999	-	999
Current assets	79,194	4,325	83,519
Creditors: amounts falling due within one year	(5,396)	(4,325)	(9,721)
	<u>74,797</u>	<u>-</u>	<u>74,797</u>

# SUSSEX NIGHTSTOP PLUS LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 13 Analysis of net assets between funds (continued)

<u>Prior financial year</u>	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 30 June 2021 are represented by:			
Tangible fixed assets	471	-	471
Current assets	96,312	54,096	150,408
Creditors: amounts falling due within one year	(6,616)	(12,548)	(19,164)
	<u>90,167</u>	<u>41,548</u>	<u>131,715</u>

#### 14 Statement of Financial Activities for the year ended 30 June 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021
		£	£	£
<b><u>Incoming resources from generated funds</u></b>				
Donations and grants	2	40,742	130,670	171,412
Investment income	3	52	-	52
<b>Total incoming resources</b>		<u>40,794</u>	<u>130,670</u>	<u>171,464</u>
<b><u>Resources expended</u></b>				
<b>Charitable activities</b>				
Costs of providing accommodation and travel		17,479	82,817	100,296
Support costs		10,450	9,491	19,941
Governance costs		1,943	1,029	2,972
<b>Total resources expended</b>	4	<u>29,872</u>	<u>93,337</u>	<u>123,209</u>
<b>Net Income/(expenditure) for the year/ Net movement in funds</b>		10,922	37,333	48,255
Fund balances at 1 July 2020		79,245	4,215	83,460
<b>Fund balances at 30 June 2021</b>		<u>90,167</u>	<u>41,548</u>	<u>131,715</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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