Company registration number 07476749 (England and Wales)

Charity registration number 1140363 (England and Wales)

SUTTON COMMUNITY WORKS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SUTTON COMMUNITY WORKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A M Oke	
	M D Tomlinson	
	S Musters	(Appointed 27 October 2025)
	A Dwan	(Appointed 16 September 2025)
	S Burberry	(Appointed 14 September 2025)
	M Wynn	(Appointed 26 January 2026)
	S Smith	(Appointed 27 April 2026)
	M Jackson	(Appointed 27 July 2026)
Secretary	M D Tomlinson	
Country of incorporation	United Kingdom (England and Wales)	07476749
Charity registration	England and Wales	1140363
Registered office	Highfield Hall 320 Carshalton Road Sutton Surrey SM5 3QB	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde Limited 4 Marigold Drive Bisley Surrey GU24 9SF	

SUTTON COMMUNITY WORKS

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 21

SUTTON COMMUNITY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, 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).

Objectives and activities

The objectives of Sutton Community Works are to enable local churches to work with people in and around the London Borough of Sutton to improve their conditions of life. These include improving the social welfare of residents particularly those who are disadvantaged; to relieve hardship and alleviate poverty; to contribute to community safety in the day and night time economy; to help to signpost people with deeper societal issues e.g. substance misuse; to tackle the issue of homelessness and rough-sleeping, joblessness; to listen to young people in schools with problems and to offer guidance where appropriate and the advancement of the Christian Faith through meeting the needs of the whole person. We serve and respect all people regardless of their gender, marital status, race, ethnic origin, religion, age, sexual orientation, or physical and mental capacity.

Public benefit

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

Charitable Activities

Consistent with its objectives and aims, Sutton Community Works undertakes many charitable activities for the public benefit. The main activities undertaken in the year involved the charity developing the operation of Sutton Street Pastors, Sutton School Pastors, Sutton Foodbank, Sutton Community Foodshop, Prayer for Sutton (which seeks to bring churches together in prayer across the borough) and a Winter Shelter in 2025 which operated from Jan-Mar 2025.

Sutton Community Works is supported by a core of 22 churches in the borough (2024: 22). When a new project is being considered e.g. the Winter Shelter, an engine room is convened. This is where church leaders gather to explore and discuss ideas for projects. This sometimes involves input from partnering agencies. The director also meets individually with church leaders and at the monthly leaders' breakfasts.

Sutton Community Works is represented by the director on many borough-wide forums and consultations, such as the Safer Neighbourhoods Board, Voluntary Sector Forum, Police Problem Solving Group, the Rough Sleeping Forum, and the Borough Resilience Forum as required. He is also involved in the Anti-Poverty Forum. Building these links has increased the profile of the charity and established a deeper respect and desire to work with the Christian community in Sutton.

Review of the year

Sutton Community Works continues to build networks with the local council and other partners by participating in the groupings mentioned above.

We continue to meet with member and non-member churches. This has resulted in some of them supporting Sutton Community Works financially and/or supporting individual projects. The director and other staff members, make regular visits to churches in the borough which has resulted in financial donations, new volunteers, and strengthened partnerships.

Sutton Street Pastors

Sutton Street Pastors (SSP) finished the year with **46** street pastors (2024: 46) working in the daytime and nighttime economy. We operate on Friday and Saturday afternoons 1.30-5.30pm and late-night shifts i.e. starting at 10pm and finishing at 2am. There has been a decrease in the number of those going out and there are no nightclubs in Sutton. However, a few pubs do stay open until 1.30/2am. We also have a shift twice a month in Wallington High Street on Friday afternoons between 1.30-4pm. We made use of the services of a paid street pastor recruiter working on recruitment for the afternoon shift and evening shifts.

During 2025 she was able to recruit **4** more Street Pastors [2024: 4]. It seems to be a factor in London and with changes in commitments to volunteering that we are recruiting to maintain good numbers in our teams.

We did **168** shifts (2024: 166) and Street Pastors invested **1621** volunteer hours (2024: 1788). This represents approximately **£19,792** (2024: £21,831) based on a national living wage of £12.21 per hour. We were grateful to receive funding from the Safer Sutton Partnership for the twentieth year in succession. This is an indication of the value placed upon the work and ministry of Street Pastors within the borough of Sutton.

Sutton Street remain an integral part of Sutton day and night-time economies. The Director and Coordinator attend regular quarterly meetings with Safer Sutton Partnership, participating in problem solving meetings as appropriate and Pub Watch when it is in operation (a combined partnership of pubs/clubs/police/council/street pastors) enabling open lines of communication. We also meet with the borough commander, the town centre inspector, and other police at least annually.

Our teams continue to support responses to anti-social behaviour, rough sleeping, tragic incidents, and major town centre events, including Stop Hate Week, the Christmas Lights Switch-On and football tournaments such as the 2026 World Cup. We were particularly pleased to have received funding from MOPAC during 2025 to help with VAWG [Violence against women and girls]. We had and continue to have a number of encounters with women and girls who feel vulnerable on the streets of Sutton and Wallington.

Volunteer development remained a priority throughout the year through team leader meetings, refresher training, youth engagement, VAWG awareness, Basic Life Support (CPR and First Aid), leadership development, and suicide prevention training for railway platforms. The coordinator attended coordinator training; Ascension Trust Prayer Meetings; Problem Solving Meetings. Seven of the team attended refresher training (2024:9] which is provided by Ascension and Trust and is mandatory every three years for each volunteer. We continue to be the highest performing initiative in London in terms of recruitment, attendance at training and number of regular shifts which are averaging 3 per weekend.

Sutton School Pastors

Our school pastors provided 1:1s to students offering a space to be heard regarding problems such as bullying; home life; school; friendships etc.. We ran several groups covering topics such as settling into the school, exam tips, and building resilience skills. We invested time in 3 schools and had **81** 1:1's/**31** students (2024: 232 1:1's/92 students) and we saw **61** students over **90** group sessions (2024: 51 students/52 group sessions).

Demand has shifted significantly from individual support towards group-based interventions as schools increasingly seek preventative programmes addressing transition, stress, anxiety, and examination preparation. Schools also have greater access to internal wellbeing provision, including counselling, school nurses and emotional wellbeing practitioners, alongside external organisations, and online mental health resources.

We had **1** school pastor trained in 2025 (2024: 3] and we ended the year with **15** volunteers (2024: 18) having invested **241** volunteer hours (2024: 362) equivalent to **£2,941** (2024: £4,147) based on a national living wage of £12.21.

We continue to have termly team times to build team and have had input on listening skills and devotions led by church leaders or members of the team. Our aim is to continue to meet the needs as the schools present them which at the moment seems to be groups.

Sutton Foodbank

Sutton Foodbank had 1558 clients referred from 134 partnering frontline agencies (2024: 1771 clients). This represents 2337 adults and 1081 children totalling 3418 (2024: 3804). We continue to see demand amongst residents however, our collaboration with Citizens Advice by having an adviser at Foodbank sessions has led to income being maximised £701,562 in 2025 (£857,219 in 2024). This has led to a decrease in Foodbank usage which demonstrates the need to tackle underlying causes of Food Insecurity.

We are thankful to Sutton Salvation Army, Bishop Andrewes Church, and St Michaels Beddington for the kind use of their premises. We started a new Foodbank session in July on the Roundshaw estate in response to local need and wanting to ensure Foodbank is accessible to those in need. We are thankful to Handley Page for the provision of premises. Collaboration is a key part of our ethos and Modis operandi.

Our storage facilities are at Big Yellow Storage in Sutton and **28054 Kgs** of food was distributed to clients (2024: 34422.9 Kgs). The 2025 figure included **5072.1 Kgs** surplus food given to external foodbanks & organisations (2024: 7251.4 Kgs). In 2025, **27675.2 Kgs** (2024: 30985 Kgs) of food was donated to the Foodbank by individuals, churches, schools and through a national supermarket collection.

The amount of donated food would equate to **£76,660** (2024: £73,435), based on the assumption of an average cost of £2.77 per kg of food donated of food donated, if the charity were to pay to acquire the food stocks. Over 90 volunteers support us, from over 30 churches and other organisations, performing many tasks crucial to the effective and efficient operation of the Foodbank. There were **4369** volunteer hours (2024: 4765) given to the Foodbank which based on the national living wage of £12.21 would be equivalent to **£53,345** (2024: £58,168).

We rely on donations from individuals and churches and are thankful for this continued income in 2025. We also received generous individual donations through Local Giving & Bankuet which is linked on our website.

We received corporate financial donations from Waitrose, Asda, and Tesco (who each give space for a food drop in their store). A financial donation was made as a percentage of the overall donation in Kgs.

Housing and Homelessness

We ran a shelter from January to March 2025. This ran for **55** consecutive nights helping 8 guests and 5 of them into more settled accommodation. We had **75** volunteers, and approximately **1925** volunteer hours were given equivalent to **£23,504** based on the national living wage of £12.21.

We continued to work with the council homeless and housing team to support those in Temporary Accommodation with essential items of bedding, household items, and emergency food packs. Those placed in Temporary Accommodation have been Ukrainian refugees; mums with children and those who have lost tenancies and are often in difficult emotional states. We ceased providing these essential items in 2025 due to funding constraints. We helped **162** individuals with more than **£9,000** worth of items in the time we offered this service in 2023.

We also partnered with the Housing and Homeless team to reach out to those in Temporary Accommodation and Foodshop customers to run a Leap into Spring event where summer clothes and toys and games and easter eggs were given to clients and a winter Hug at the Foodshop, this involved giving out nearly new clothing; toys; games and Christmas items. This served approx. 30 customers in the event in December 2025.

We also work closely with the Council Housing and Homeless team in signposting rough sleepers we see as Street Pastors on the High Street.

Sutton Community Foodshop

The Community Foodshop continues to provide an important pathway out of food poverty by offering affordable access to nutritious food alongside wider support services. During 2025, wraparound support included Citizens Advice Sutton, the Family Hub, the Repair Café, and a Job Coach.

For **£4** a visit members can access approximately **£25-27** worth of food which is a mix of fresh, chilled, frozen, and ambient foods. We see this as part of the progression out of Food Poverty. We are thankful for some funding from local churches and from Sutton Council to help us run the foodshop. We were thankful to receive funding from the Charity Sector Fund in March 2025.

We receive financial and food donations from individuals, schools, churches, and corporate organisations. We also partner with the Felix Project who in 2025 donated **7293 Kgs** [2024: 12363 Kgs] of food. Using a notional value of £2.77 per Kg this is worth **£20,202** [2024: £24,450]. We also received **8614 Kgs** of donations [2024: 9207 Kgs] from individuals/churches and other organisations which is equivalent to £23,861 had we bought the food. [2024: £21,823] using a value of £2.77 per Kg. The decrease in donations is reflected in other local food initiatives experience too and on a national level.

Our volunteers invested **2418** hours [2024: 3132] which based on the minimum wage of £12.21 is equivalent to **£29,524**. [2024: £38,241].

Prayer for Sutton

We didn’t run a formal prayer event in 2025 but did incorporate some prayer as part of our 20th Year celebration events.

Future

Sutton Community Works will continue to build on the strong foundations established over previous years by developing existing projects and working closely with local churches, the community, and key decision-makers to identify new opportunities through which people of faith can work together for the benefit of Sutton.

We aim to expand the reach of Sutton Street Pastors across Central Sutton and other parts of the borough. Our ambition is to provide patrols every Friday and Saturday afternoon and evening, while continuing to support key community events such as Christmas and major football tournaments. We also plan to strengthen our presence in Wallington High Street, where we are now operating twice a month, ensuring our deployment reflects changing patterns in the night-time economy and emerging community needs.

Our priority remains helping residents move out of poverty through the provision of practical support alongside interventions that address its underlying causes. We will continue to work collaboratively with partner organisations and, between 2026 and 2028, will work alongside Christians Against Poverty Sutton to address debt and budgeting issues identified through our Foodshop service.

A further Winter Shelter operated between January and March 2026, helping six guests move into more settled accommodation. Together with our Street Pastors outreach, we continue to work closely with the Council's Housing and Homelessness Team, enabling many of those we encounter to access appropriate accommodation and support.

During the year we completed a comprehensive review of our policies and procedures and were delighted to achieve Trusted Charity status in November 2025. This accreditation strengthens our governance and enhances our credibility with supporters, partners, and funders.

We are also working with key churches across the borough on a borough-wide church mapping exercise to strengthen collaboration and identify future opportunities for joint working.

Achievements and performance

2025 was a milestone year, marking **20 years of Sutton Street Pastors**, **15 years of Sutton Foodbank** and **15 years of Sutton Community Works**. We used these anniversaries to celebrate our impact, thank our supporters, and raise the profile of our work across the borough.

Highlights included a volunteer celebration attended by **80 volunteers** during the summer and a Civic Celebration in October, bringing together volunteers, staff, councillors, and partner organisations. We were also delighted to produce a **20-Year Celebration Video**, created by talented volunteer **David Stzypuljak**, together with our **20-Year Impact Report**, both showcasing the charity's achievements and impact.

Looking ahead, we will continue to promote the work of Sutton Community Works through church engagement, partnership working and community events to attract new volunteers, supporters, and funding.

During 2025 we also recruited a full-time **Foodbank Manager** to strengthen the Foodbank's capacity in food sourcing, fundraising, volunteer development, training, and external partnerships.

Relationships with other organisations

Sutton Community Works recognises that partnership working is fundamental to achieving its charitable objectives.

We continue to work closely with the **Ascension Trust**, the national umbrella organisation for Street and School Pastors, and the **Trussell Trust**, through its Foodbank network. We have also strengthened our relationship with **Housing Justice**, supporting the development of our Winter Shelter.

Locally, we have established strong partnerships with the **Safer Sutton Partnership**, **Metropolitan Police**, **London Borough of Sutton**, **Citizens Advice Sutton**, and the Council's **Housing and Homelessness Team**, all of which play an important role in delivering our services.

We are also members of **Gather**, the national network of borough-wide Christian organisations, and regularly participate in learning opportunities provided by organisations such as **NCVO** to strengthen the governance and management of the charity.

The Director also meets regularly with Chief Executives of similar organisations in Sutton and neighbouring boroughs to share learning, develop partnerships and explore collaborative opportunities.

Financial review

At the year end, the charity held net assets of £318,101 (2024: £344,436), of which £185,875 (2024: £197,965) was held in restricted funds and the balance held for the general purposes of the charity. Cash reserves stood at £352,120 (2024: £392,475).

99% (2024: 99%) of the charity's expenditure was spent on its charitable activities. The remaining 1% (2024: 1%) was spent on fundraising.

Reserves policy

The trustees have established a policy of maintaining unrestricted reserves equivalent to between three and six months of total resources expected.

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The trustees meet four times a year to oversee the governance of the Charity. Mark Tomlinson, Director and a trustee, co-ordinates the day-to-day running of the charity. His position is salaried, and his remuneration is shown in the notes to the Financial Statements.

The Director and team leaders oversee each individual project.

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

A M Oke	
E A Saunders	(Resigned 27 October 2025)
D G Featherstone	(Resigned 26 January 2026)
A E Doerr	(Resigned 27 October 2025)
I L Ayres	(Resigned 10 December 2025)
D H Smith	(Resigned 27 October 2025)
M D Tomlinson	
S Musters	(Appointed 27 October 2025)
A Dwan	(Appointed 16 September 2025)
S Burberry	(Appointed 14 September 2025)
M Wynn	(Appointed 26 January 2026)
S Smith	(Appointed 27 April 2026)
M Jackson	(Appointed 27 July 2026)

Governance and risk management

Trustees are recruited for the skills and experience they bring to charity. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees discuss the management of risk at trustees' meetings.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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



A M Oke
Trustee

Date: 03/09/2026

SUTTON COMMUNITY WORKS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUTTON COMMUNITY WORKS

I report to the trustees on my examination of the financial statements of Sutton Community Works (the trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the trust's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the trust as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.



F J Wilde FCCA MBA DChA
Warner Wilde Limited
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 8 September 2026

SUTTON COMMUNITY WORKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	**3**	123,140	105,747	228,887	257,594
Charitable activities	**4**	10,826	171,022	181,848	132,849
Investments	**5**	12,635	-	12,635	291
Total income		146,601	276,769	423,370	390,734
Expenditure on:					
Raising funds	**6**	1,612	3,705	5,317	2,703
Charitable activities	**7**	159,234	285,154	444,388	394,063
Total expenditure		160,846	288,859	449,705	396,766
Net expenditure		(14,245)	(12,090)	(26,335)	(6,032)
Net movement in funds	**9**	(14,245)	(12,090)	(26,335)	(6,032)
Reconciliation of funds:					
Fund balances at 1 January 2025		146,471	197,965	344,436	350,468
Fund balances at 31 December 2025		132,226	185,875	318,101	344,436

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

SUTTON COMMUNITY WORKS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	**3**	113,703	143,891	257,594
Charitable activities	**4**	-	132,849	132,849
Investments	**5**	291	-	291
Total income		113,994	276,740	390,734
Expenditure on:				
Raising funds	**6**	536	2,167	2,703
Charitable activities	**7**	85,612	308,451	394,063
Total expenditure		86,148	310,618	396,766
Net income/(expenditure)		27,846	(33,878)	(6,032)
Transfers between funds		(15,595)	15,595	-
Net movement in funds	**9**	12,251	(18,283)	(6,032)
Reconciliation of funds:				
Fund balances at 1 January 2024		134,220	216,248	350,468
Fund balances at 31 December 2024		146,471	197,965	344,436

SUTTON COMMUNITY WORKS

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**13**		1,544		1,297
Current assets					
Stocks	**14**	16,612		5,957	
Debtors	**15**	18,557		15,316	
Cash at bank and in hand		352,120		392,475	
		387,289		413,748	
Creditors: amounts falling due within one year	**16**	(70,732)		(70,609)	
Net current assets			316,557		343,139
Total assets less current liabilities			318,101		344,436
The funds of the trust					
Restricted income funds	**19**		185,875		197,965
Unrestricted funds	**20**		132,226		146,471
			318,101		344,436

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

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

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

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

The financial statements were approved by the trustees on 08/09/2026

A M Oke
Trustee

1 Accounting policies

Charity information

Sutton Community Works is a private company limited by guarantee incorporated in England and Wales. The registered office is Highfield Hall, 320 Carshalton Road, Sutton, Surrey, SM5 3QB.

1.1 Basis of preparation

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

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The trust 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 trust's balance sheet when the trust 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.

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	46,480	88,856	135,336	113,703	48,452	162,155
Membership fees	-	16,891	16,891	-	22,544	22,544
Donated goods and services	76,660	-	76,660	-	72,895	72,895
	123,140	105,747	228,887	113,703	143,891	257,594

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Performance related grants	10,826	171,022	181,848	-	132,849	132,849

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	12,635	291

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Staging fundraising events	1,107	1,438	2,545	501	1,473	1,974
Advertising	505	2,267	2,772	35	694	729
	1,612	3,705	5,317	536	2,167	2,703

7 Expenditure on charitable activities

	Charitable activities 2025	Charitable activities 2024
	£	£
Direct costs		
Staff costs	204,798	177,438
Depreciation and impairment	311	259
Food distributed	85,659	102,388
Storage costs	26,972	24,596
Utilities	4,478	6,069
Property costs	5,106	4,661
Project costs	82,261	46,996
Insurance	1,163	919
Training	832	927
Travel and subsistence	1,347	1,443
Uniform	480	209
	413,407	365,905
Share of support and governance costs (see note 8)		
Support	26,634	26,277
Governance	4,347	1,881
	444,388	394,063
Analysis by fund		
Unrestricted funds - general	159,234	85,612
Restricted funds	285,154	308,451
	444,388	394,063

8 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Accountancy and Payroll	6,329	4,570
Telephone and IT	2,510	3,395
Equipment Repairs and Renewals	7,077	12,992
Consultancy	2,000	282
Licence Fees and Subscriptions	6,600	3,462
Bank Charges	478	479
Printing, Postage and Stationery	556	862
Sundry Expenses	1,083	235
Governance	4,347	1,881
	30,980	28,158

Governance costs comprise:	2025 £	2024 £
Independent Examination fees	1,932	1,800
Other Governance Costs	2,415	81
	4,347	1,881

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,932	1,800
Depreciation of owned tangible fixed assets	311	259

10 Trustees

One trustee, who is classified as Key Management Personnel, received remuneration of £61,124 (2024: £62,279), including employer's National Insurance and Employer's Pensions costs. Expenses arising from employment were £489 (2024: £137).

11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
8	7

11 Employees **(Continued)**

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	186,980	160,678
Social security costs	10,313	9,071
Other pension costs	7,505	7,689
	204,798	177,438

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	**2024**
	Number	**Number**
£60,001 to £70,000	-	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	**2024**
	£	**£**
Aggregate compensation	109,420	125,938

12 Taxation

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

13 Tangible fixed assets

	Computers
	£
Cost	
At 1 January 2025	1,556
Additions	558
At 31 December 2025	2,114
Depreciation and impairment	
At 1 January 2025	259
Depreciation charged in the year	311
At 31 December 2025	570
Carrying amount	
At 31 December 2025	1,544
At 31 December 2024	1,297

14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	16,612	5,957

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	18,557	15,316

16 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	17	62,900	66,597
Other creditors		3,004	1,483
Accruals		4,828	2,529
		70,732	70,609

17 Deferred income

	2025	2024
	£	£
Other deferred income	62,900	66,597

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	62,900	66,597
Movements in the year:		
Deferred income at 1 January 2025	66,597	51,024
Released from previous periods	(66,597)	(51,024)
Resources deferred in the year	62,900	66,597
Deferred income at 31 December 2025	62,900	66,597

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	7,505	7,689

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

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Food Poverty	5,855	60,279	(5)	(66,129)	-
Foodbank	190,580	150,802	(162,695)	-	178,687
Foodshop	-	25,394	(91,523)	66,129	-
Job Club	245	-	-	-	245
Linking Lives	228	-	-	-	228
SCF PQASSO	930	-	(930)	-	-
School Pastors	-	29	(29)	-	-
Street Pastors	-	25,251	(25,251)	-	-
Winter Shelter	127	15,014	(8,426)	-	6,715
	197,965	276,769	(288,859)	-	185,875

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Food Poverty	20,357	51,037	(65,539)	-	5,855
Foodbank	185,612	126,422	(121,454)	-	190,580
Foodshop	-	76,680	(76,680)	-	-
Job Club	245	-	-	-	245
Linking Lives	228	-	-	-	228
SCF PQASSO	930	-	-	-	930
School Pastors	-	100	(6,607)	6,507	-
Street Pastors	5,709	18,410	(31,698)	7,579	-
Winter Shelter	3,167	4,091	(7,131)	-	127
Street Pastors Rought Sleepers Fund	-	-	(1,509)	1,509	-
	216,248	276,740	(310,618)	15,595	197,965

19 Restricted funds **(Continued)**

Foodbank: funding for operation of the foodbank, providing food parcels to people who find themselves in food crisis.

Food Shop: funding for operation of the community food shop.

Food Poverty: funding to support the foodbank and food shop projects.

School Pastors: funding for the Sutton School Pastors operating in three schools, offering 1:1 listening support, group sessions and exam tips.

Street Pastors: funding for street pastors, listening to and helping those in need.

Winter Shelter: for the running of the winter homeless shelter.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	146,471	146,601	(160,846)	-	132,226

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	134,220	113,994	(86,148)	(15,595)	146,471

21 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	1,544	-	1,544
Current assets/(liabilities)	130,682	185,875	316,557
	132,226	185,875	318,101

21 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,297	-	1,297
Current assets/(liabilities)	145,174	197,965	343,139
	146,471	197,965	344,436

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).