

Charity Registration No. 298388

Company Registration No. 2205876 (England and Wales)

The Sussex Beacon

Trustees' Report and Accounts

For the Year Ended 31st March 2019

The Sussex Beacon

Trustees' Report and Accounts

Legal and Administrative Information

Trustees	Jayne Phoenix (Chair) Jane Waterman (Vice Chair) Duncan Churchill (resigned 5 November 2018) David Fray Norman Hill Paul Hilly Lynette Lowndes (resigned 10 June 2019) Felicity Morgan Fungai Murau (appointed 25 March 2019)
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

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Report of the Trustees

Chair's foreword

This year was a year of rebuilding and reworking, in which we made sure that the Sussex Beacon's services were best designed and delivered for the needs of our patients and clients. We worked within the strategic objectives set in 2018:

- The Sussex Beacon will be autonomous and sustainable
- We will provide services that work for people who need them
- We will reduce the overheads of the organisation
- The Sussex Beacon will have a strong profile, highlighting the needs of people who are HIV positive
- Committed volunteers will be at the heart of the Sussex Beacon, as they are now.

It can be seen from the accounts that we have had a significantly better year financially, making a small surplus after two years in deficit. This was due to a combination of better cost control and maintaining our income levels, including through 2 very generous bequests.

Our service provision was improved over the year. We reviewed the treatment available in our Inpatient Unit, ensuring that patients were receiving a service that was both satisfactory to them and effective in treating their presenting conditions. Our Health Management Service continued to expand the range of services and the diversity of people attending. During this year we commenced our Positive Living programme – a programme designed to combat physical and mental frailty for those ageing with HIV. This has been successful and highly valued by clients and will be subject to research to establish its effectiveness.

In making changes to our service offer we have worked with our service user forum, ensuring that their views and informed input is used to direct our work.

Our charity is lucky to have the support of the communities of Sussex, especially the people of Brighton and Hove. The profile of the Sussex Beacon is lifted by our many supporters in the City – including the entertainment venues that run events for our benefit and the volunteers who work with us in fundraising. We continue to work on improving our profile, particularly ensuring that the public are aware that, while many people living with HIV are not affected by the virus on a day-to-day basis, there are a minority who are challenged by being HIV positive, through physical health problems, mental ill health and social issues like exclusion. That is the group for whom the Beacon exists.

Overall the organisation benefits from a magnificent group of volunteers. More than a hundred people volunteer for us regularly, carrying out tasks as various as staffing the reception desk, working in our garden or replacing full collection boxes in local pubs. This group of generous individuals are the beating heart of the charity.

The staff of the Sussex Beacon have responded remarkably to the development of the organisation. They have stepped up to the challenges of service development and increased efficiency with resolve and imagination. We are lucky to have such a committed and talented group of people working for the charity.

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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.

Jane Phoenix, Chair of Trustees
2nd September 2019

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2019

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 2019. 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) (effective 1 January 2015).

Objective and activities

- To provide specialist care and support for people living with, or affected by, HIV.
- To provide high quality, safe care in a friendly environment – enabling service users to lead healthy, independent and fulfilling lives.
- To provide services tailored to the individual, which consider all aspects of health and well-being.

What we are for:

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

Our activities

What we do:

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

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

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

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

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

The Sussex Beacon Trustees' Report and Accounts for the year ended 31 March 2019 Report of the Trustees

Our services

Hospital Services

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

- 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 there were 161 people admitted to the Inpatient Unit from across Sussex. Their feedback was complimentary about the level and standard of care. For instance, 100% of respondents rated our staff as professional and welcoming.

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. Amongst other aspects of care, we pay great attention to food and nutrition. 100% of respondents rated the food during their stay as good or outstanding.

Health Management

Our Health Management Services provide a range of support that our service users tell us that they cannot find anywhere else. The service was very active, with over 500 individual case work interventions during the year, making a positive difference to the lives of our 142 regular service users.

Our Women and Families Group (supported by Brighton and Hove City Council) continues to be one of the most popular and well supported services of the Sussex Beacon. This diverse group of service users receive regular support through group work and casework. Their needs are related but distinct from those that use our other services and we have worked with them to develop a supportive environment where they can deal with the stigmatisation and other challenges of their HIV status.

Our Day Services (supported by Brighton and Hove City Council) continue to play a crucial role in the lives of service users. The peer support, groupwork and case work interventions are a major source of assistance to a group of people who have been marginalised and stigmatised by the consequences of their HIV status. During the year we developed an approach that concentrated on combatting dependence and helping service users to move toward independence from the service. This both supports their movement toward self-sufficiency and allows us to work with the regular new referrals to the service.

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

The Sussex Beacon Trustees' Report and Accounts for the year ended 31 March 2019 Report of the Trustees

Alongside these services we provide a number of complementary sessions including Mindfulness (supported by the Rainbow Fund), which attendees report to be enormously valuable to them.

In 2019 we started our Positive Living Programme. This is a partnership with the Brighton and Sussex University Hospital. Participants are assessed by a physiotherapist and a programme of exercises is put together for them that is targeted at their particular needs for combatting frailty. The research on the programme is not complete but anecdotal evidence indicates that participants are enjoying an improved quality of life as a result of the exercises, many of which they can do independently at home.

We work in partnership with other services across Sussex to ensure that we are part of a "joined up" solution for patients and service users. We work closely with the different NHS services across Sussex, including the Lawson Unit, the Sexual Health Clinic at Crawley Hospital and Community Services in East Sussex and elsewhere in the County. We also have valued partnerships with other voluntary sector organisations, including St Peter's House Project and Lunch Positive.

Volunteering at the Sussex Beacon

We have around a hundred regular volunteers who work with us in a range of ways. This is "Team Beacon" – the exceptional group of people who work with us all year round and make our work possible.

Our volunteer development programme works with other local agencies to recruit people with the time and the talent to support us in many different ways. The numbers swell on special days, up to 500 on the day of the Half Marathon.

Volunteers are at the heart of our fundraising, our service provision and ensure that we remain a true "voluntary organisation"

Each year we make sure that there is a programme that is rewarding for volunteers to ensure that they have a satisfying experience of working with us and will wish to continue doing so.

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 recognise, however, that funding from statutory sources has diminished over time and that we need to raise funds through other means to maintain the care and support that we provide.

Retail

The Sussex Beacon operates two retail outlets in Brighton: one located in a prime position on St James Street selling men's and women's apparel, the other located on London Road selling home wares, furniture, electrical goods, artwork and books. Both stores are run by the Trading Manager who oversees a dedicated volunteer team. They receive daily donations of goods from generous supporters, which are prepared for sale. Both stores contribute an essential source of income to the charity. They promote the charity's brand and its fundraising activities and community partnerships via window displays.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2019

Report of the Trustees

Events

Our biggest single fundraising event, through the year, is the Brighton Half Marathon, the headline sponsor of which is the Grand Hotel.

This race is run in February and this year we were blessed with unusually warm and sunny weather for the day. Both the thousands of runners and those who came as spectators and supporters combined to make it a great atmosphere in the City for the race.

The Grand Brighton Half Marathon is not just a fundraiser for us but also for many other good causes. We estimate that around a million pounds is raised on the day for many different charities.

Every year our supporters in the community run events and take on challenges to raise money for the Sussex Beacon. The charity has strong roots in Brighton and Hove and this shows in the support we receive from shops, clubs, bars, choirs and others too numerous to mention. This is important not just for the money that is raised but also to maintain our links in the communities that we serve.

Quality and Clinical Governance

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

This year we moved to outcome-based monitoring of our services to better measure the impact for service users and the community.

Looking to the future

With the nature of medication and other medical services for HIV advancing rapidly, we need to match our plans to the likely needs of people living with the virus in the medium and long term.

We know that the group of people currently using our services will need us for the foreseeable future. We can also see that there is a steady stream of new referrals; evidence that there is need that we are not yet meeting.

We have looked at how we can bring the different service offers of the Sussex Beacon together, onto an integrated approach that gives patients and clients the opportunity to select the different aspects of our service in a single care and support plan.

We also believe there is a place for us in working with people at the point where they experience difficulties that might lead to non-compliance with medication regimes, physical health problems or mental ill health. Working with partners we will develop packages that will be available at first point of identification of need, preventing further deterioration.

Frequently the needs of our service users are a combination of physical, mental and social issues that require a balanced and varied approach. We will continue to develop our approach to make sure that we take a rounded and "whole person" approach.

The Sussex Beacon

Trustees' Report and Accounts for the year ended 31 March 2019

Report of the Trustees

Structure, Governance and Management

Structure

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

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

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

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

Governance

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

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

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

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

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

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Report of the Trustees

- 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, which is Chaired by a Trustee and 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 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 including fundraising activities, NHS sources, legacies and other potential revenue streams

Safety issues

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

Ageing estate requiring maintenance

A full long-term maintenance programme has been identified and is monitored regularly

Staffing issues – permanent and voluntary

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

The Sussex Beacon Trustees' Report and Accounts for the year ended 31 March 2019 Report of the Trustees

Financial Review

The statement of Financial Activities, before investment losses, shows a net surplus of £50,516.

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

Income

The Sussex Beacon receives funding from a variety of sources. Total income for the year was £1,761,007 in comparison to £1,744,758 in 2017/2018. This represents a 1% increase.

How We Spend Our Money

Total expenditure for the year was £1,710,191 which is 13% less than total expenditure of £1,958,482 in 2017/2018.

Charitable expenditure in 2018/2019 has decreased by 13% on the prior year. This was largely as a result of reducing services and staffing in response to a reduction in income.

Expenditure on raising funds totals £561,424, which is a 12% decrease on the previous year.

Reserves

As of the 31st March 2019, The Sussex Beacon held total reserves of approximately £1.1m. However, around 60% of this figure represents tangible fixed assets, which are integral to the charity's service delivery. To represent that these services are tied up in fixed assets, a designated fund in this amount is held. £8,102 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 have agreed the charities reserves policy so that the level of unrestricted reserves held be equal to three-months running costs. Our budgeted expenditure for 2019/2020 is £1,775,000. Three-months running costs based on this expenditure is £443,700 and so with our actual unrestricted reserves as of the 31st March 2019 being £423,743, we are currently just below the target, but this will improve through the year as the 2018-21 strategy continues to be implemented.

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

The Sussex Beacon

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Report of the Trustees

Plans

In 2017-18 we developed a 3-year strategy and this period was the first full year of its implementation. We achieved many of the goals that we set ourselves. The charity is now going forward with a clear vision and better recognition from the community, partners and funders. We have worked to ensure that we can be an efficient and effective autonomous organisation.

Our plans include the development of new service offers (see above) and a gradual increase in fundraising effort, to improve the financial stability of the Sussex Beacon, ensuring that we are here for our current and future patients and clients.

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.

**The Sussex Beacon
Trustees' Report and Accounts for the year ended 31 March 2019
Report of the Trustees**

Statement as to Disclosure to our Auditors

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

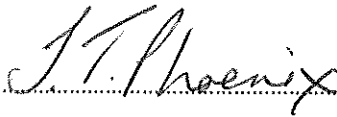
- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is aware.
- The Trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken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

Small Companies

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

Approved by the Board of Trustees on 2nd September 2019

Signed on its behalf by
Ms J Phoenix (Chair) Trustee



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

Opinion

We have audited the financial statements of The Sussex Beacon (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2019, and of its incoming resources and application of resources, including its income and expenditure, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

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
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, set out on page 10, the trustees (who are also the directors of the charitable company for the purposes 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 regulations made under section 154 of that Act.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company'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
1 – 7 Station Road
Crawley
West Sussex
RH10 1HT
Date 05/09/19*

Richard Place Dobson Services Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The Sussex Beacon
Trustees' Report and Accounts
Statement of Financial Activities (including Income & Expenditure Account) for
the year ended 31 March 2019

	Notes	Unrestricted funds	Designated Funds	Restricted funds	Total 2019	Total 2018
		£	£	£	£	£
Income						
Donations	2	65,753	-	-	65,753	60,657
Legacies	3	151,118	-	-	151,118	26,000
Income from other trading activities	4	777,711	-	-	777,711	836,914
Income from Investments		1,824	-	-	1,824	2,158
Income from charitable activities						
<i>Inpatient Unit</i>	5	689,107	-	-	689,107	720,154
<i>Health and Wellbeing Services</i>	6	49,944	-	25,550	75,494	98,875
		739,051	-	25,550	764,601	819,029
Total income		1,735,457	-	25,550	1,761,007	1,744,758
Expenditure						
Expenditure on raising funds	7	561,424	-	-	561,424	640,231
Expenditure on charitable activities						
<i>Inpatient Unit</i>		998,459	20,785	-	1,019,244	1,165,151
<i>Health and Wellbeing Services</i>		98,686	5,490	25,647	129,823	163,100
		1,097,145	26,275	25,647	1,149,067	1,328,251
Total Expenditure		1,658,569	26,275	25,647	1,710,491	1,958,482
Net income / (expenditure)		76,888	(26,275)	(97)	50,516	(223,724)
Transfers between Funds		-	-	-	-	-
Net movement in funds		76,888	(26,275)	(97)	50,516	(223,724)
Reconciliation of Funds						
Total funds brought forward		346,855	683,127	8,199	1,038,181	1,261,905
Total funds carried forward		423,743	656,852	8,102	1,088,697	1,038,181

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 24).
The notes form part of these financial statements

**The Sussex Beacon
Trustees' Report and Accounts
Balance Sheet as at 31 March 2019**

	Notes	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2019 £	Total 2018 £
Fixed Assets						
Tangible Assets	13	5,032	656,852	-	661,884	692,306
Investments	14	2	-	-	2	2
		<u>5,034</u>	<u>656,852</u>	<u>-</u>	<u>661,886</u>	<u>692,308</u>
Current Assets						
Debtors	15	74,900	-	-	74,900	99,170
Cash at bank and in hand		434,572	-	8,102	442,674	413,108
		<u>509,472</u>	<u>-</u>	<u>8,102</u>	<u>517,574</u>	<u>512,278</u>
Creditors: amounts falling due within one year	16	90,763	-	-	90,763	166,405
Net current assets		<u>418,709</u>	<u>-</u>	<u>8,102</u>	<u>426,811</u>	<u>345,873</u>
Total assets less current liabilities		<u>423,743</u>	<u>656,852</u>	<u>8,102</u>	<u>1,088,697</u>	<u>1,038,181</u>
The funds of the charity:						
Restricted funds	18	-	-	8,102	8,102	8,199
Designated funds	19	-	656,852	-	656,852	683,127
Other charitable funds		423,743	-	-	423,743	346,855
		<u>423,743</u>	<u>656,852</u>	<u>8,102</u>	<u>1,088,697</u>	<u>1,038,181</u>

For the year ending 31 March 2019 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 the 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 2nd September 2019.



Ms J Phoenix (Chair)
Trustee



Mr Norman Hill
Trustee

The notes form part of these financial statements

**The Sussex Beacon
Trustees' Report and Accounts
Statement of Cash Flows for the year ended 31 March 2019**

	Note	2019	2018
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	23	27,742	(225,355)
Cash flows from investing activities:			
Dividends, interest and rents from investments		1,824	2,092
Sale of fixed asset investment		-	(378)
Purchase of fixed assets		-	(1,710)
Net cash provided by (used in) investing activities		1,824	4
Change in cash and cash equivalents in the reporting period		29,566	(225,351)
Cash and cash equivalents at the beginning of the reporting period		413,108	638,459
Cash and cash equivalents at the end of the reporting period		442,674	413,108

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 2019

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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 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.

Income

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

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

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

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

Expenditure

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

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

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

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

The Sussex Beacon Trustees' Report and Accounts Notes to the Accounts for the year ended 31 March 2019

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
Motor vehicles	25% 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. Expenses of £Nil were reimbursed in 2018/19 (£10 in 2017/18). 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 is 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 is 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 2019

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 2019	Total 2018
	£	£	£	£	£
General donations	23,896	-	-	23,896	19,289
Community support	29,816	-	-	29,816	22,284
In memoriam	-	-	-	-	5,107
Grants	1,890	-	-	1,890	1,400
Gift Aid	10,151	-	-	10,151	12,577
	65,753	-	-	65,753	60,657

**The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019**

3. Legacies

	Unrestricted funds	Designated Funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£	£
Legacies received	151,118	-	-	151,118	26,000
	151,118	-	-	151,118	26,000

4. Income from fundraising and trading activities

	Unrestricted funds	Designated Funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£	£
Fundraising events (incl. challenge events and the half marathon)	607,398	-	-	607,398	641,100
Charity Shop Income	146,377	-	-	146,377	176,988
Other (incl. catering)	23,936	-	-	23,936	18,826
	777,711	-	-	777,711	836,914

5. Income from charitable activities

	Unrestricted funds	Designated Funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£	£
In Patient Unit					
Income from NHS contracts	689,107	-	-	689,107	695,648
Out of Area authorities	-	-	-	-	24,506
	689,017	-	-	689,017	720,154

**The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019**

6. Health & Wellbeing Services

	Unrestricted funds	Designated Funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£	£
Income from NHS contracts	49,944	-	-	49,944	49,744
Santander Peer Support Programme	-	-	-	-	5,000
Rainbow Fund	-	-	550	550	4,131
Roddick	-	-	15,000	15,000	25,000
ViiV	-	-	10,000	10,000	15,000
	49,944	-	25,550	75,494	98,875

7. Analysis of Expenditure

	Direct Costs	Support costs (note 8)	Total 2019	Total 2018
	£	£	£	£
Raising Funds				
Donations and Legacies	26,7037	-	26,707	33,563
Fundraising Events	386,839	-	386,839	445,021
Charity shop expenditure	147,878	-	147,878	161,646
Other	-	-	-	1
Total	561,424	-	561,424	640,231
Charitable activities				
Inpatient Unit	819,175	200,069	1,019,244	1,164,559
Health and Wellbeing Services	71,127	58,696	129,823	163,693
	890,302	258,765	1,149,067	1,328,251
Total	1,451,726	258,765	1,710,491	1,968,482

**The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019**

8. Analysis of Support Costs

	Inpatient Unit	Health and Wellbeing Services	Total 2019	Total 2018
	£	£	£	£
Administration	195,269	48,817	244,086	349,251
Governance costs	4,800	1,200	6,000	7,200
Housekeeping	-	8,679	8,679	10,714
	<u>200,069</u>	<u>58,696</u>	<u>258,765</u>	<u>367,165</u>

Support costs are allocated on a staff cost ratio per activity basis. Governance costs are included within the Administration category. The governance costs comprise of £6,000 (prior year: £5,700) audit fees.

9. Trustees

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

10. Employees

	2019	2018
	Number	Number
The average monthly number of employees during the year was:		
Direct charitable services	24.7	21.0
Support services	8.0	6.1
Fundraising	4.5	4.0
	<u>37.2</u>	<u>31.1</u>
Employment costs	£	£
Wages and salaries	786,424	924,653
National Insurance costs	46,200	61,121
Pension costs	15,141	19,352
	<u>847,765</u>	<u>1,005,126</u>

There were no employees whose annual remuneration was £60,000 or more. No staff were paid redundancy or termination settlement payments in the year (Prior Year: five staff and payments totalling £30,016).

The total employee benefits of the key management personnel of the charity were £Nil (Prior year: £102,044). The charity paid £59,700 to Hatch Ideas Ltd and £27,021 to Quick Point UK Ltd for the services of the Executive Director and Clinical Services Director, respectively.

**The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019**

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

	2019	2018
	£	£
This is stated after charging:		
Operating leases-equipment	7,132	15,093
Depreciation	30,422	28,976
Amortisation	-	384
Auditors Remuneration	6,000	5,400

13. Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2018	1,313,704	227,409	15,240	1,556,353
Additions	-	-	-	-
At 31 March 2019	1,313,704	227,409	15,240	1,556,353
Depreciation				
At 1 April 2018	630,576	218,231	15,240	864,047
Charge for the year	26,276	4,146	-	30,422
At 31 March 2019	656,852	222,377	15,240	894,469
Net book value				
At 31 March 2019	656,852	5,032	-	661,884
At 31 March 2018	683,128	9,177	-	692,306

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Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019**

14. Fixed Asset Investments

	Shares in subsidiaries undertakings	Total
	£	£
Cost		
Market value at 1 April 2018	2	2
Change in value in the year	-	-
Additions	-	-
Sale of bonds	-	-
Market value at 31 March 2019	<u>2</u>	<u>2</u>
Historical cost:		
At 31 March 2019	<u>2</u>	<u>2</u>
At 31 March 2018	<u>2</u>	<u>2</u>

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

15. Debtors

	2019	2018
	£	£
Trade debtors	47,149	17,994
Other debtors	8,000	7,911
Prepayments and accrued income	19,751	73,765
	<u>74,900</u>	<u>99,170</u>

**The Sussex Beacon
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Notes to the Accounts for the year ended 31 March 2019**

16. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	52,598	97,655
Other creditors	3,254	9,094
Accruals	34,911	7,428
Deferred income	-	52,228
	<u>90,763</u>	<u>166,405</u>

17. Pension and other post-retirement benefit commitments

Defined Contribution

Contributions outstanding at the year-end amounted to £2,302 (2017: £1,903). This amount is included in Other Creditors (see note 16)

	2019	2018
	£	£
Contributions payable by the company for the year	<u>15,141</u>	<u>19,532</u>

The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019

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 2018/19				
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2019
	£	£	£	£	£
Argus appeal	2,000	-	-	-	2,000
Hibernation dinner 2015	2,244	-	-	-	2,244
Hibernation dinner 2016	3,858	-	-	-	3,858
Roddick Fund	-	15,000	(15,000)	-	-
ViiV fund	-	10,000	(10,000)	-	-
Rainbow fund	-	550	(550)	-	-
Day service donations for day service trip	97	-	(97)	-	-
	8,199	25,550	(25,647)	-	8,102

	Movement in funds 2017/18				
	Balance at 1 April 2017	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2018
	£	£	£	£	£
Association of Directors of Public Health	50	-	(50)	-	-
Argus appeal	2,000	-	-	-	2,000
Hibernation dinner 2015	2,244	-	-	-	2,244
Hibernation dinner 2016	1,694	2,164	-	-	3,858
Day service donations for day service trip	127	-	(30)	-	97
Roddick Fund	-	25,000	(25,000)	-	-
	6,115	27,164	(25,080)	-	8,199

The Sussex Beacon

Trustees' Report and Accounts

Notes to the Accounts for the year ended 31 March 2019

Argus appeal

We were granted £2,000 from the Argus Appeal in order to refurbish patient/client washroom facilities at the Sussex Beacon. This will be expended when we have raised the remainder of the finance required for the project.

Hibernation dinners

These funds were granted to cover various refurbishments at the Bevendean Road facility, in particular the washrooms which are planned to undergo refurbishment in 2019/2020.

Roddick Fund

This grant is to provide a contribution to the Health Management team operations

ViiV fund

This fund provides a contribution to the peer monitoring service operated within the Health Management team

Rainbow fund

This fund covers a number of interactive sessions held by the charity

Day Service donations

This minor donation was designed to cover a specific transport need – this has now been satisfied

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 2018/19				
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2019
	£	£	£	£	£
Fixed assets	683,127	-	(26,275)	-	656,852
	683,127	-	(26,275)	-	656,852

	Movement in funds 2017/18				
	Balance at 1 April 2017	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2018
	£	£	£	£	£
Fixed assets	708,428	-	(25,301)	-	683,127
	708,428	-	(25,301)	-	683,127

Fixed Assets

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

**The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019**

20. Commitments under operating leases

At 31 March 2019 the company had minimum future payments under non-cancellable operating leases as follows:

	2019	2018
	£	£
Expiry date:		
Within one year	7,750	53,023
Between two and five years	107,613	135,694
	<u>115,363</u>	<u>188,717</u>

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:

	2019	2018
	£	£
Net (expenditure)/income for the reporting period (as per the statement of financial activities) less investment interest received	48,692	(223,724)
Adjustments for:		
Depreciation and amortisation charges	30,422	27,850
Decrease/(Increase) in debtors	24,270	(28,174)
(Decrease) in creditors	(75,642)	(1,303)
Net cash provided by/ (used in) operating activities	<u>27,742</u>	<u>(225,355)</u>

**The Sussex Beacon
Trustees' Report and Accounts
Notes to the Accounts for the year ended 31 March 2019**

24. Statement of financial activities for the year ended 31 March 2018

	Unrestricted funds	Designated Funds	Restricted funds	Total 2018
	£	£	£	£
<u>Income</u>				
Donations	58,493	-	2,164	60,657
Legacies	26,000	-	-	26,000
Income from other trading activities	836,914	-	-	836,914
Income from Investments	2,158	-	-	2,158
Income from charitable activities				
<i>Inpatient Unit</i>	720,154	-	-	720,154
<i>Health and Wellbeing Services</i>	53,875	-	45,000	98,875
	774,029	-	45,000	819,029
Total income	1,697,594	-	47,164	1,744,758
<u>Expenditure</u>				
Expenditure on raising funds	640,231	-	-	640,231
Expenditure on charitable activities				
<i>Inpatient Unit</i>	1,146,428	18,723	-	1,165,151
<i>Health and Wellbeing Services</i>	111,442	6,578	45,080	163,100
	1,257,870	25,301	45,080	1,328,251
Total Expenditure	1,898,101	25,301	45,080	1,968,482
Net income / (expenditure)	(200,507)	(25,301)	2,084	(223,724)
Transfers between Funds	-	-	-	-
Net movement in funds	(200,507)	(25,301)	2,084	(223,724)
Reconciliation of Funds				
Total funds brought forward	547,362	708,428	6,115	1,261,905
Total funds carried forward	346,855	683,127	8,199	1,038,181

