

**BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

**Company Registration Number: 3896342**

**Charity number: 1087606**

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**TRUSTEES' REPORT**

The trustees, who are also directors, present their report and the financial statements for the year to 31 December 2019.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Patron**

Rt Rev Ralph Heskett

**Trustees of the charity and directors of the company**

Ben Sherman	Cllr Anne Murphy
Stephen Givnan	Elizabeth Williams - appointed 1/11/19
Jayne Sherman - resigned 1/11/19	Alan Brailey - appointed 1/1/19
Shannon Roberts	Stephen Parker - appointed 20/9/19
Wendy Allen	

All served throughout the year unless stated otherwise.

Except as members, the directors / trustees had no interests in the company throughout the year.

**Registered office and operating address**

15 North Church Street  
Sheffield  
S1 2DH

**Company secretary**

Vacant

**Chief Executive**

Daryl Bishop

**Bankers**

Yorkshire Bank  
Fargate  
Sheffield  
S1 1LL

**Independent Examiner**

A. M. J. Ball  
75, Banner Cross Road  
Sheffield  
S11 9HQ

## **STRUCTURE GOVERNANCE AND MANAGEMENT**

### **Constitution**

The organisation is a charitable company limited by guarantee.

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. Under those articles, the trustees and other members of the management committee are elected or confirmed in office at each AGM. The chair is elected for a two year term.

### **OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS**

Ben's Centre is a registered charity with the principal objective of providing a day centre for street substance misusers and vulnerable adults in Sheffield City Centre and the surrounding areas. The centre is unique in the city as a 'damp centre', which enabled substance misusers to access the centre whilst under the influence of drugs and/or alcohol. Ben's Centre provides its clients with hot food and drinks, washing and laundry facilities, clothing store, amenities, a hot shower and toilets, advice, and comfort during opening hours. A key part of the service provided at Ben's Centre is our one to one client led work provided by our team of support workers as well as our Outreach service which supports people out on the street and not yet being supported by the day centre.

Trust building is the key to achieving successful outcomes with vulnerable people, enabling and empowering them to take positive and healthy steps forward with their lives and away from reliance on drugs and or alcohol.

A range of skills-based activities are offered to develop Ben's Centre clients including cookery, arts & crafts, IT, health promotion and general life skills. Ben's Centre is able to deliver its services with the help of a committed pool of volunteers who between them donate an average of 45 hours per week.

In 2019, Ben's Centre had a highly successful year delivering high quality support and services to our vulnerable clients and in outreach support also. The centre secured a three-year Reaching Communities large grant from The National Lottery Community Fund and we have begun delivery of and advancement of our services with the support of this funding. This has included expanding our staff team to meet the unique needs from each of our clients and their growing number in the centre and in outreach.

2019 also saw the promotion of Daryl Bishop to Chief Executive from Centre Manager in recognition of his outstanding work to improve and develop Ben's Centre and manage the staff team.

### **FINANCIAL REVIEW**

The results for the year are set out on page 5. These show that the total incoming resources have increased by £57,322 compared with the previous year largely as a result of a large Lottery grant. There was a net surplus of £27,440.

### **Investment policy**

The trustees invest the funds in interest bearing accounts to maximise funds in a liquid form.

### **Reserves policy**

The trustees have agreed that Ben's Centre should aim to maintain unrestricted reserves at a level which equates to core running costs for three months, i.e. £25,000. This provides sufficient funds to enable the organisation to respond to a sudden loss of income or unforeseen liability.

### **Risk policy**

The trustees continuously monitor and review the activities of the charity to ensure that all risks are identified and that procedures have been put in place to mitigate those risks. A significant risk for the organisation continues to be its dependence on income from small grants which may result potentially in inadequate levels of free reserves.

## **FUTURE PROSPECTS**

Ben's Centre had a highly successful 2019 which has enabled the Trustees and Staff Team to begin advancing the Centre even further. Our main objectives for continued advancement are:

- Securing new larger premises for Ben's Centre which allow the team to support more clients in the centre as well as enable us to improve on services we already provide (i.e. one to one support, dining room for breakfast and lunch, computer access) as well as to provide new services we don't currently have space for, such as quiet areas for clients under the influence of substances to recover without being disruptive to the rest of the service or being disrupted by others.
- Improving our profile in Sheffield by developing our brand and resourcing more time for marketing and communication activity in the staff team and board of trustees.
- Developing our reporting and recording processes through the development of a CRM (Customer Relationship Management) System to enable the staff team to work smarter and more efficiently and to enable Ben's Centre to report out impact to funders more effectively and easily.
- To continue to gain funding and source new funding opportunities from grant funding trusts and foundations as well as other funding sources such as Crowdfunding campaigns, online giving platforms and other fundraising opportunities.
- Advancing our staff team by providing the support, training opportunities and resources to enable them to improve in their roles.

## **PUBLIC BENEFIT**

The trustees have taken due regard of the guidance on public benefit published by the Charity Commission.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the trustees to prepare financial statements and give a true and fair view of the state of the affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

**INDEPENDENT EXAMINER**

The trustees confirm that it is not necessary to have these financial statements audited and have appointed A. M. J. Ball, chartered accountant, to report on the financial statements for the year to 31 December 2019 as an independent examiner.

Approved by the trustees on 30 July 2020 and signed on their behalf by:

**Shannon Roberts**

**Chair of the Trustees**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD) LIMITED**

**Page 5**

I report on the accounts of the company for the year ended 31 December 2019 which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**A M J Ball BA, FCA.**  
**Chartered Accountant**  
**75, Banner Cross Road, Sheffield S11 9HQ**  
30 July 2020

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating an Income & Expenditure Account)**

**For the Year ended 31 December 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		20,381	0	20,381	43,994
Charitable activities	5	0	155,929	155,929	75,003
Investments		45	0	45	36
<b>Total</b>		<u>20,426</u>	<u>155,929</u>	<u>176,355</u>	<u>119,033</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	4,085	0	4,085	3,000
Charitable activities	7	15,135	129,474	144,609	107,439
<b>Total</b>		<u>19,220</u>	<u>129,474</u>	<u>148,694</u>	<u>110,439</u>
<b>NET MOVEMENT IN FUNDS</b>		1,206	26,455	27,661	8,594
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>66,157</u>	<u>13,520</u>	<u>79,677</u>	<u>71,083</u>
<b>Total funds carried forward</b>		<u><u>67,363</u></u>	<u><u>39,975</u></u>	<u><u>107,338</u></u>	<u><u>79,677</u></u>

All of the company's operations are classed as continuing. The company had no recognised gains or losses other than the net incoming resources for the period.

## BALANCE SHEET

At 31 December 2019

	Note	2019 £	2018 £
<b>CURRENT ASSETS</b>			
Debtors and prepayments	10	3,280	3,716
Cash at bank and in hand	11	118,714	91,748
		<u>121,994</u>	<u>95,464</u>
<b>LIABILITIES</b>			
Creditors falling due within one year	12	<u>14,656</u>	<u>15,787</u>
<b>TOTAL NET ASSETS</b>	13	<u><u>107,338</u></u>	<u><u>79,677</u></u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds		67,363	66,157
Restricted income funds	14	<u>39,975</u>	<u>13,520</u>
		<u><u>107,338</u></u>	<u><u>79,677</u></u>

For the year ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

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 directors acknowledge their responsibilities for complying with the requirements of the Act in respect to accounting records and the preparation of the accounts.

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

The financial statements were approved by the Board on 30 July 2020

**Shannon Roberts**  
Chair of the Trustees



**NOTES TO THE FINANCIAL STATEMENTS****For the Year ended 31 December 2019****1 ACCOUNTING POLICIES**

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK and Generally Accepted Accounting Practice.

**a) Incoming resources**

Grants and voluntary income are accounted for in the year in which they are received unless receipt has become certain at the balance sheet date, and allocated to the period in which it applies if appropriate. Resources restricted to a specific purpose are carried forward until spent. Other income is accrued as it becomes due.

**b) Resources expended**

Resources expended are recognised in the period in which they are incurred, and include attributable VAT which cannot be recovered.

**c) Allocation of costs**

Costs directly related to an activity are allocated to that activity. Support costs, which are necessary to deliver an activity but do not themselves deliver the activity, are allocated in proportion to the benefit attributable. Governance costs are those costs incurred in meeting statutory and constitutional requirements.

**d) Restricted funds**

Funds are identified as restricted where they are received for a specific purpose or project and where the donor may require repayment if the conditions are not met.

**e) Donations in kind**

Donations in kind or goods or services are accounted for using the trustees' estimate of their value. No value is attributed to the activities of trustees or voluntary helpers.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2019

## 1 ACCOUNTING POLICIES - continued

## f) Tangible fixed assets and depreciation

Tangible fixed assets are included at original cost less accumulated depreciation. Depreciation is provided to write off each asset over its estimated useful life. At the year end the trustees did not consider that any assets had any material residual value which should be reflected on the balance sheet.

## 2 TAXATION

As a registered charity, the Centre is exempt from income and capital taxes on its charitable activities.

## 3 TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

Trustees received no remuneration. Although they are entitled to receive reimbursement of out of pocket expenses incurred on behalf of the Centre, none were claimed during the year.

No trustees reported any interests in contracts involving the Centre.

## 4 NET INCOMING RESOURCES

This is stated after charging:	2019	2018
	£	£
Examiner's remuneration	500	500
	<u>      </u>	<u>      </u>
<b>Staff costs and numbers:</b>		
Wages and salaries	108,287	62,049
Company National Insurance	2,968	1,320
Pension contributions	1,733	659
	<u>112,988</u>	<u>64,028</u>
	<u>      </u>	<u>      </u>
Staff (full time equivalent)	7	4
	<u>      </u>	<u>      </u>

No employees were paid more than £60,000.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2019

## 5 INCOME FROM CHARITABLE ACTIVITIES

	2019 £	2018 £
Sheffield City Council revenue grant	53,146	54,610
Other project related grants from institutions	102,783	20,393
	<u>155,929</u>	<u>75,003</u>

## 6 EXPENDITURE ON RAISING FUNDS

Support costs	note 9	<u>4,085</u>	<u>3,000</u>
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## 7 EXPENDITURE ON CHARITABLE ACTIVITIES

Staff costs:			
Salaries		97,273	54,039
Recruitment & Training		0	433
Others		1,527	1,156
Support workers		0	12,748
Catering		2,778	1,225
Activities		1,237	1,139
Rent		12,429	12,429
Kitchen expenditure		153	0
Premises maintenance		5,428	5,615
Miscellaneous		153	846
Support costs	note 9	22,981	17,159
Governance costs	note 8	650	650
		<u>144,609</u>	<u>107,439</u>

## 8 GOVERNANCE COSTS

Examiner's fee		500	500
Support costs	note 9	<u>150</u>	<u>150</u>
		<u>650</u>	<u>650</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2019

## 9 SUPPORT COSTS

	2019	2018
	£	£
Staff Costs	15,715	9,989
Payroll & other services	1,072	471
Rates & water	713	178
Premises & maintenance	2,071	2,210
Printing & stationery	122	3
Postage & telephone	766	228
Insurance	65	263
Kitchen	0	0
Compliance and support consultancy	2,000	4,875
Building repairs	374	980
Office expenses	4,318	1,112
	<u>27,216</u>	<u>20,309</u>

The support costs are allocated to the activities on the basis of time spent/resources used.

Costs of generating voluntary income	4,085	3,000
Charitable activities	22,981	17,159
Governance costs	150	150
	<u>27,216</u>	<u>20,309</u>

## 10 DEBTORS

Prepayments	3,280	3,716
	<u>3,280</u>	<u>3,716</u>

## 11 CASH AT BANK &amp; IN HAND

Deposit account	22,571	22,526
Current account	95,941	69,168
Petty cash	202	54
	<u>118,714</u>	<u>91,748</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2019

12	CREDITORS	2019	2018
		£	£
	Amounts falling due within one year:		
	Grant received in advance	13,286	13,286
	Accruals	1,370	2,501
		<u>14,656</u>	<u>15,787</u>

13	ANALYSIS OF NET ASSETS BETWEEN FUNDS	General	Restricted	Total
		£	£	£
	Current assets	68,733	53,261	121,994
	Current liabilities	<u>(1,370)</u>	<u>(13,286)</u>	<u>(14,656)</u>
	Total net assets	<u>67,363</u>	<u>39,975</u>	<u>107,338</u>

14	RESTRICTED FUNDS	Balance 1/1/2019	Movement in Resources Incoming	Outgoing	Balance 31/12/2019
		£	£	£	£
	Sheffield City Council Garden Grant	262	0	(0)	262
	Paul Grant Charitable Trust	0	10,000	(10,000)	0
	South Yorkshire Police	0	2,233	(3,361)	(1,128)
	National Lottery	0	65,000	(36,347)	28,653
	The Brelms Trust	0	5,000	(5,000)	0
	Foyle Foundation	0	5,000	(5,000)	0
	South Yorkshire Community Found'n	0	4,650	(1,269)	3,381
	Graves Trust	0	3,000	(3,000)	0
	Foodinate	0	2,800	(2,800)	0
	Health Community Programme	0	5,100	(5,100)	0
	Sheffield City Council Grant	<u>13,258</u>	<u>53,146</u>	<u>(57,597)</u>	<u>8,807</u>
		<u>13,520</u>	<u>155,929</u>	<u>(129,474)</u>	<u>39,975</u>

Paul Grant Charitable Trust and South Yorkshire Police all fund project and outreach workers. National Lottery, The Brelms Trust, Foyle Foundation, South Yorkshire Community Found'n and JG Graves fund salaries and core costs, Foodinate and Health Community Programme fund a chef and associated costs. Sheffield City Council Core Service Grant covers the core costs and manager's salary. The negative on the Police grant is covered by a second tranche receivable.