

REGISTERED CHARITY NUMBER: 1166530

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 March 2018  
for  
SHARE  
supporting homeless, assisting refugees  
everywhere**

**Gardners Accountants Limited  
Chartered Accountants  
Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
CH8 7RD**

SHARE

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for the year ended 31 March 2018

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## SHARE

### Report of The Trustees For the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018.

The Trustees present their report with the financial statements of the charity for the period of 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' issued in March 2005.

SHARE – the charities official name is 'Supporting Homeless and Assisting Refugees Everywhere.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:  
1166530

#### Principle Address

c/o Dandy's (Chester) Ltd  
Yew Tree Farm  
Sealand Road  
Chester  
Cheshire  
CH1 6BS

#### Trustees

A J Dandy	- appointed 14/04/16
M Hogg	- appointed 14/04/16
	- resigned 24/05/17
L Edwards	- appointed 14/04/16
	- resigned 01/08/16
S Eaton-Richards	- appointed 14/04/16
	- resigned 15/03/17
P Cecchini	- appointed 15/03/17
J M McLachlan	- appointed 01/05/17
	- resigned 06/12/17
L Ketchell	- appointed 01/05/17
D Webb	- appointed 01/05/17

#### Independent examiner

Gardners Accountants Ltd  
Chartered Accountants  
Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
CH8 7RD

#### Solicitors

DTM Legal LLP  
Archway House  
Station Rd  
Chester  
CH1 3DR

#### COMMENCEMENT OF ACTIVITIES

The charity was founded during 2015 and became a registered charity on 14<sup>th</sup> April 2016

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The Charity is controlled by its governing document, a deed of Trust, and constitutes and unincorporated charity. The Charity is controlled by its constitution and constitutes an unincorporated charity.

##### Recruitment and appointment of new trustees

Trustees are elected and chosen for what they can offer to the charity, in terms of their expertise. Trustees can be proposed by volunteers or co-opted by the Board of Trustees

##### Induction and Training of new trustees

Newly appointed Trustees are provided with comprehensive induction to SHARE through the provision of mentoring by established Trustees.

## SHARE

### Report of The Trustees

For the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational Structure

SHARE is governed by its Board of Trustees, which is responsible for setting the strategic direction of the organisation and the working policies of the charity. The Trustees carry the ultimate responsibility for the conduct of SHARE and for ensuring that the charity satisfies its legal and contractual obligations. The board of Trustees continues to seek funds to appoint an operational manager to manage the day to day operations of the charity in order to facilitate effective operations. This manager will have delegated authority, within the terms approved by The Trustees, for operational matters including finance, employment, and project and service development, and any other arising issues. The charity is also aiming to appoint a fundraising manager, to focus on increasing the income for the charity, to facilitate the provision of its services. The current Board of Trustees is independent of management.

SHARE has 1 paid full-time paid member of staff, in the role of the charity shop manager.

SHARE has partnered with a local further education college to provide and disseminate a comprehensive and relevant health and safety programme and induction, to educate, develop and protect its staff and volunteers. This is ongoing.

SHARE is reviewing its health and safety policies and documentation. This is ongoing.

SHARE have introduced a volunteer 'Code of Conduct', a grievance procedure and a disciplinary procedure which has been implemented across the charity.

The SHARE Board of Trustees have completed a strategic planning process to ensure the continuing longevity of the charity, to provide effective delivery of its services and to continue to develop relevant, targeted and timely services, while optimising the services SHARE are able to offer its service users.

##### Related Parties

There are currently no related party transactions that require reporting. The Charity has a policy whereby Trustees are asked at the beginning of every Board Meeting for individuals to declare any interest in agenda items to be disclosed and discussed. This is then recorded.

##### Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud or error. A full and comprehensive programme of physical risk management is underway. This is ongoing.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and Aims

The objectives of SHARE are to provide basic aid, support and advice to:

- 1) Refugees who are in need, both locally and abroad.
- 2) People who are homeless.

##### Significant Activities

Locally SHARE support homeless families and individuals, by providing basic aid, including warm clothing, bedding, household items, toiletries, sanitary products and food. This is predominantly delivered from the 'Share Shop' which acts as a drop-in centre, and also focuses on signposting, providing advice, support and basic care. SHARE also have an outreach service that provides this humanitarian aid from the 'SHARE Van' at night, to people sleeping on the streets of Chester, and signposts them to local services that can provide emergency accommodation. SHARE have fostered strong partnerships with local statutory and voluntary organisations and have established a collaborative group, to provide an integrated service which can empower local homeless people to move their lives forward. In doing so, SHARE have successfully assisted many individuals to find accommodation and obtain help from mental health, substance abuse, housing, medical and benefits services. SHARE have funded temporary housing for some homeless individuals to facilitate this process.

Since its creation SHARE have supported refugees by sending much needed humanitarian aid to refugee camps across Greece, France, Syria and Africa. This includes medical aid, clothing, tents, food, baby equipment, sewing machines, tools etc. This is achieved in part by partnering with other local charities to send aid in containers across Europe. This has successfully reduced the financial burden of transporting aid. SHARE continues to establish strong links with grass-root NGO's in these areas across Europe, to ensure that aid is targeted effectively and is appropriate to meet the needs of the local refugee population. SHARE also continues to support and fund volunteers to travel and assist in these areas, to cement its relationships with the organisations that are delivering this aid at source. The 'Share Van' is also used to deliver aid to refugee camps across Northern France.

SHARE also support resettled local refugee families by providing basic household items and clothing, advice, signposting, social opportunities and by working collaboratively with both statutory and voluntary organisations.

##### Public Benefit



Share Trustees can confirm that they have complied with the duty in section 17 of The Charities Act, 2011, to have due regard to public benefit guidance published by The Commission. Significant activities that were undertaken by SHARE during the year that demonstrate public benefit are set out below:

## SHARE

### Report of The Trustees For the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018

#### Volunteers

Split between its two locations across Mold and Chester, SHARE have approximately 90 regular volunteers, as well as many external groups (schools, private company volunteer schemes, and public-sector organisations). SHARE had over 1800 hours of volunteering within the period considered. SHARE has an open, supported and inclusive culture and welcomes volunteers of any age, ability, gender, or religious orientation. SHARE also provide volunteering placements for The Duke of Edinburgh Award Scheme, School Enrichment Programmes, supported work placements, and The Scouting Association. Volunteers are trained and supported to provide an enriched volunteering experience.

#### Public Awareness and Education

SHARE have a very active role in increasing public awareness of the refugee crisis and the plight of the homeless population using educational opportunities, lobbying local councillors and MPs, public speaking, literature, the media and social media.

#### Reduction of Social Isolation

The facilities at SHARE offer a fully inclusive environment, which offers a harbour to many individuals and service users who would otherwise be socially isolated.

#### Social referral

SHARE accept referrals from local agencies and charities (local councils, The Red Cross, Social Services etc) of families and individuals who are in desperate need. These individuals are then brought to the SHARE Mold site by their referrer to be provided with all the basics of life -- clothes, toys, baby equipment and household items.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

Many people, young and old, use their experiences at SHARE, and the consequent personal development, to move into paid employment. SHARE continue to establish, support and contribute to a wide variety of community forums concerned with social inclusion and community development. For example, Chester Voluntary Action, Flintshire Local Voluntary Council, Chester 'Outside-In' (multi-agency support), Cheshire West Homeless Working Group, Chester Homeless Advocacy Group, and Flintshire Synergy Group (local refugee support). SHARE regard this as an important role as it allows SHARE to highlight the problems faced by refugees and people who are homeless, to influence local policy and provide a voice for our most vulnerable service users, and to affect change and development of targeted services.

#### Fundraising

The whole SHARE team continue to actively fundraise to provide financial longevity to The Charity and its services. SHARE have also partnered with local businesses and community groups who provide some sponsorship of SHARE's activities. The work of SHARE is currently financially supported by donations from local organisations, the public and from sponsorship from local companies. The Share Charity Shop in Chester also provides a regular income for the charity.

### FINANCIAL REVIEW

Following the SHARE Trustees review of its 'Reserve Policy' in March 2017, all monies donated to SHARE for a specific purpose, for example the SHARE 'Suspended Coffee Scheme' or its 'sponsor-a-stack-of-aid scheme', are ringfenced to be spent for that purpose alone. Any general donations made to SHARE will be spent on SHARE's services to the homeless and refugees in equal amounts, with monies being retained and earmarked as appropriate in order to achieve this. SHARE recognises and accepts its responsibilities as a charity, an employer, and a limited company to protect the financial viability and some of this periods income towards a reserve. The purpose of maintaining adequate reserves is as follows:

- To ensure cash flow (e.g. cover delays in revenue funding).
- To cover unforeseen circumstances.
- To provide the opportunity to attract / identify alternative funding.
- To ensure that, should funding cease, the organisation would be able to fulfil all of its financial and legal obligations, when wound up.

The Board of Trustees are committed to reviewing the reserve annually. Unless otherwise agreed, the Board will endeavour to achieve and maintain a minimum reserve equivalent to six months running costs of the organisation.

### FUTURE DEVELOPMENTS

SHARE is committed to continue helping refugees and people who are homeless. SHARE will continue to respond effectively and efficiently to requests for aid in refugee camps across Europe and improve its links with local and international agencies to facilitate the effectiveness of this.

SHARE will actively seek to provide more funding for provision of aid which will be purchased at source, thereby reducing the carbon footprint of the aid and contributing to the local economy.

SHARE will continue to actively fundraise to purchase and provide supported housing provision for the homeless and continue to provide humanitarian aid and help to people who are homeless.

SHARE will continue to develop its collaborative and partnership working to improve services for, and advocate for, both local people who are homeless and resettled refugees.

SHARE will continue to expand its network of SHARE shops to increase the income of The Charity.

SHARE will endeavour to establish a better quality 'drop-in' provision for the homeless in Chester.

SHARE will endeavour to source funding for an overall operational manager, and its operational costs.

SHARE will continue its commitment to providing good quality training for its staff and volunteers, and to provide and safe and healthy working environment within SHARE, thereby improving the volunteer experience and the service SHARE offers.

SHARE will continue to promote its role in education and increasing public awareness of the refugee crisis and the plight of people who are homeless.

This report was approved by order of The Board of Trustees on 31st July 2018 and signed on its behalf by:

Debra Webb, Chairperson.





**Independent Examiner's Report to the Trustees of  
SHARE**

I report on the accounts for the year ended 31 March 2018, which are set out on pages six to ten.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Gardners Accountants Limited  
Chartered Accountants  
Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
CH8 7RD

Date: **14 Dec 2018**



**SHARE**

**Statement of Financial Activities  
for the year ended 31 March 2018**

	Notes	Unrestricted funds £	Restricted funds £	year ended 31/3/18 Total funds £	period to 31/3/17 Total funds £ 14/4/16
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds		56,103	20,712	76,815	102,395
Voluntary income					
<b>RESOURCES EXPENDED</b>					
Charitable activities		15,539	-	15,539	41,321
Specific assistance		15,927	93	16,020	10,220
Administration and support costs					
Total resources expended		31,466	93	31,559	51,541
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>		24,637	20,619	45,256	50,854
Gross transfers between funds	5	(2,024)	2,024	-	-
Net incoming/(outgoing) resources		22,613	22,643	45,256	50,854
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,782	33,072	50,854	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		40,395	55,715	96,110	50,854

The notes form part of these financial statements

## SHARE

### Notes to the Financial Statements for the year ended 31 March 2018

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incomeing resources**

All incomeing resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the period ended 31 March 2017.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the period ended 31 March 2017.

#### 3. TANGIBLE FIXED ASSETS

COST	Motor vehicles
At 1 April 2017 and 31 March 2018	£
	11,230

##### **DEPRECIATION**

Charge for year	2,246
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##### **NET BOOK VALUE**

At 31 March 2018	8,984
At 31 March 2017	11,230

#### 4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

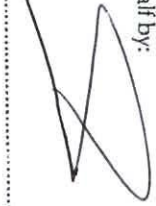
Other debtors	2018	2017
	£	£
	74,581	26,959

SHARE

Balance Sheet  
At 31 March 2018

	Notes	Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds
<b>FIXED ASSETS</b>					
Tangible assets	3	8,984	-	8,984	11,230
<b>CURRENT ASSETS</b>					
Debtors	4	27,990	46,591	74,581	26,959
Cash at bank		31,411	9,124	40,535	12,665
		59,401	55,715	115,116	39,624
<b>CREDITORS</b>					
Amounts falling due within one year		(27,990)	-	(27,990)	-
<b>NET CURRENT ASSETS</b>		31,411	55,715	87,126	39,624
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		40,395	55,715	96,110	50,854
<b>NET ASSETS</b>		40,395	55,715	96,110	50,854
<b>FUNDS</b>					
Unrestricted funds	5			40,395	17,782
Restricted funds				55,715	33,072
<b>TOTAL FUNDS</b>				96,110	50,854

The financial statements were approved by the Board of Trustees on 14 Dec 2018 and were signed on its behalf by:

  
..... A. Dawson  
Trustee

SHARE

Notes to the Financial Statements - continued  
for the year ended 31 March 2018

5. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
<b>Unrestricted funds</b>				
General fund	6,552	26,883	(33,435)	-
Designated fund for Van purchase	11,230	(2,246)	-	8,984
Designated fund	-	-	10,000	10,000
Designated Refugee Fund	-	-	3,323	3,323
Designated Homeless Fund	-	-	18,088	18,088
	<u>17,782</u>	<u>24,637</u>	<u>(2,024)</u>	<u>40,395</u>
<b>Restricted funds</b>				
House Fund	30,972	19,489	2,024	52,485
Aibus Grant	500	(93)	-	407
Big Lottery Fund	1,600	-	-	1,600
Veg Society	-	185	-	185
HK House Fund	-	1,038	-	1,038
	<u>33,072</u>	<u>20,619</u>	<u>2,024</u>	<u>55,715</u>
<b>TOTAL FUNDS</b>	<u>50,854</u>	<u>45,256</u>	<u>-</u>	<u>96,110</u>
Net movement in funds, included in the above are as follows:				
<b>Unrestricted funds</b>				
General fund	56,103	Incurring resources £	Resources expended £	Movement in funds £
Designated fund for Van purchase	-	-	(29,220)	26,883
	<u>56,103</u>	<u>56,103</u>	<u>(31,466)</u>	<u>(2,246)</u>
<b>Restricted funds</b>				
House Fund	19,489	19,489	-	19,489
Aibus Grant	-	-	(93)	(93)
Veg Society	185	185	-	185
HK House Fund	1,038	1,038	-	1,038
	<u>20,712</u>	<u>20,712</u>	<u>(93)</u>	<u>20,619</u>
<b>TOTAL FUNDS</b>	<u>76,815</u>	<u>76,815</u>	<u>(31,559)</u>	<u>45,256</u>

SHARE

Notes to the Financial Statements - continued  
for the year ended 31 March 2018

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds	Net movement		At 31/3/17
	in funds £	Transfers between funds £	£
<b>Unrestricted Funds</b>			
General fund	38,782	(32,230)	6,552
Designated fund for Van purchase	-	11,230	11,230
	<u>38,782</u>	<u>(21,000)</u>	<u>17,782</u>
<b>Restricted Funds</b>			
House Fund	9,972	21,000	30,972
Aibus Grant	500	-	500
Big Lottery Fund	1,600	-	1,600
	<u>12,072</u>	<u>21,000</u>	<u>33,072</u>
<b>TOTAL FUNDS</b>	<u>50,854</u>	<u>-</u>	<u>50,854</u>
Comparative net movement in funds, included in the above are as follows:			
<b>Unrestricted funds</b>	Incoming resources £	Resources expended £	Movement in funds £
General fund	90,323	(51,541)	38,782
<b>Restricted funds</b>			
House Fund	9,972	-	9,972
Aibus Grant	500	-	500
Big Lottery Fund	1,600	-	1,600
	<u>12,072</u>	<u>-</u>	<u>12,072</u>
<b>TOTAL FUNDS</b>	<u>102,395</u>	<u>(51,541)</u>	<u>50,854</u>



# SHARE

## Detailed Statement of Financial Activities for the year ended 31 March 2018

	year ended 31/3/18 £	period 14/4/16 to 31/3/17 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	1	-
Donations	67,594	93,599
Grants	1,223	2,100
Pre Loved	1,942	1,388
Textile Recycling	6,055	5,308
<b>Total incoming resources</b>	<u>76,815</u>	<u>102,395</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Shipping materials and costs	729	22,534
Volunteers expenses	7,766	10,157
Sponsorship	1,000	6,017
Donations	6,773	-
Insurance	2,203	1,857
Admin expenses	359	821
Goods for resale	-	756
Warehousing insurance	-	787
Office expenses	3,062	1,129
Event expenses	-	376
Advertising and promotional	507	1,261
Professional fees	4,900	4,200
Van expenses	2,014	1,646
	<u>29,313</u>	<u>51,541</u>
<b>Support costs</b>		
<b>Other</b>		
Motor vehicles	<u>2,246</u>	-
<b>Total resources expended</b>	<u>31,559</u>	<u>51,541</u>
<b>Net income</b>	<u>45,256</u>	<u>50,854</u>

This page does not form part of the statutory financial statements

