

BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2017

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 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees of the charity and directors of the company

James Irving – Chair to December 2017
Ben Sherman – Chair from January 2018
Stephen Givnan
Alan Brailey – resigned 5 November 2017
Sian Jones – resigned 26 September 2017
Janet Pryke – resigned 12 December 2017
Jayne Sherman – appointed 16 February 2018
Shannon Roberts – appointed 16 February 2018
Wendy Allen – appointed 14 April 2018
Bishop Ralph Heskett – appointed 7 June 2018
Cllr Anne Murphy – appointed 28 June 2018

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

Centre Manager

Susan Smith

Bankers

Royal Bank of Scotland
5, Church Street
Sheffield
S1 1HF

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 care centre for street drinkers and vulnerable adults living in Sheffield city centre and the surrounding areas. The centre is unique in the city as it is a 'damp centre', which enables street drinkers to access the centre intoxicated. The centre provides street drinkers with hot food, washing and laundry facilities, clothing store, amenities, advice and comfort during opening hours. Ben's has recently undergone major building works which have now been completed and we can provide hot showers, toilet facilities, access to a washing machine and tumble drier and, importantly, a new kitchen where we can cook fresh food for our clients whatever their dietary needs. Trust building is the key to achieving successful outcomes with street drinkers enabling and empowering them to move on in their lives. A range of skill-based activities is offered to street drinkers to develop new skills in 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 on average 30 hours per week.

FINANCIAL REVIEW

The results for the year are set out on page 5. These show that the total incoming resources have increased by £43,399 compared with the previous year and that there was a net deficit of £10,600. This is largely because of increased income and spending associated with refitting the kitchen and associated facilities.

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. £20,000. 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

Since moving in to our new premises (15 North Church Street) in March 2015, we have worked hard to restore our service provision to Ben's core client group. We have steadily rebuilt our numbers in terms of those street drinkers accessing the support provided by staff and volunteers at Ben's. We continue and are proud of our Outreach service which is now in its 5th year of running - making contact with vulnerable people, often unaware of the centre's existence and in need of help and support, is fundamental to our continuing growth and firmly within our remit of trying to help those persons in society most at risk and vulnerable.

Sadly, Sue Smith, the manager at Ben's is retiring after many years at Ben's and therefore we are undergoing restructuring and moving the project forward, which will hopefully see that we will be open for an extra day. This is our aim and one of our main targets.

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 2017 as an independent examiner.

Approved by the trustees on 23 July 2018 and signed on their behalf by:

Ben Sherman
Chair of the Trustees

I report on the accounts of the company for the year ended 31 December 2017 which are set out on pages 5 to 11.

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, FCIE
Chartered Accountant
75, Banner Cross Road, Sheffield S11 9HQ
23 July 2018

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

For the Year ended 31 December 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		17,449	0	17,449	6,145
Charitable activities	5	0	113,135	113,135	81,040
Investments		38	0	38	38
Total		<u>17,487</u>	<u>113,135</u>	<u>130,622</u>	<u>87,223</u>
EXPENDITURE ON					
Raising funds	6	3,000	0	3,000	3,000
Charitable activities	7	22,994	115,228	138,222	92,648
Total		<u>25,994</u>	<u>115,228</u>	<u>141,222</u>	<u>95,648</u>
NET MOVEMENT IN FUNDS		(8,507)	(2,093)	(10,600)	(8,425)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>36,792</u>	<u>44,891</u>	<u>81,683</u>	<u>90,108</u>
Total funds carried forward		<u>28,285</u>	<u>42,798</u>	<u>71,083</u>	<u>81,683</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 2017

	Note	2017 £	2016 £
CURRENT ASSETS			
Debtors and prepayments	10	3,052	3,340
Cash at bank and in hand	11	84,605	92,603
		<u>87,657</u>	<u>95,943</u>
LIABILITIES			
Creditors falling due within one year	12	<u>16,574</u>	<u>14,260</u>
TOTAL NET ASSETS	13	<u><u>71,083</u></u>	<u><u>81,683</u></u>
THE FUNDS OF THE CHARITY			
Unrestricted funds		28,285	36,792
Restricted income funds	14	<u>42,798</u>	<u>44,891</u>
		<u><u>71,083</u></u>	<u><u>81,683</u></u>

For the year ending 31 December 2017 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 23 July 2018

Ben Sherman
Chair of the Trustees

NOTES TO THE FINANCIAL STATEMENTS**For the Year ended 31 December 2017****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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 2017

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:	2017	2016
	£	£
Examiner's remuneration	500	500
	=====	=====
Staff costs and numbers:		
Wages and salaries	44,408	49,055
Company National Insurance	767	1,120
Pension contributions	343	178
	<u>47,518</u>	<u>50,353</u>
	=====	=====
Staff (full time)	2	2
(part time)	1	1
	==	==

No employees were paid more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2017

5 INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	£	£
Sheffield City Council revenue grant	57,678	53,650
Other project related grants from institutions	55,448	27,390
	<u>113,126</u>	<u>81,040</u>

6 EXPENDITURE ON RAISING FUNDS

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

Staff costs:

Salaries		35,356	36,945
Recruitment & Training		0	370
Others		0	870
Support workers		22,627	14,932
Catering		415	774
Activities		1,180	659
Rent		12,429	12,515
Kitchen expenditure		39,430	0
Premises maintenance		4,132	4,346
Miscellaneous		904	705
Support costs	note 9	21,099	15,064
Governance costs	note 8	650	5,468
		<u>138,222</u>	<u>92,648</u>

8 GOVERNANCE COSTS

Examiner's fee		500	500
Support costs	note 9	<u>150</u>	<u>4,968</u>
		<u>650</u>	<u>5,468</u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2017

9 SUPPORT COSTS

	2017	2016
	£	£
Staff Costs	13,162	13,408
Payroll & other services	285	399
Rates & water	214	202
Premises & maintenance	2,116	2,507
Printing & stationery	114	67
Postage & telephone	158	116
Insurance	182	188
Kitchen	6,571	0
Compliance and support consultancy	0	4,968
Equipment repairs	0	344
Sundry expenses	1,447	833
	<u>24,249</u>	<u>23,032</u>

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

Costs of generating voluntary income	3,000	3,000
Charitable activities	21,099	15,004
Governance costs	150	5,028
	<u>24,249</u>	<u>23,032</u>

10 DEBTORS

Prepayments	3,052	3,340
	<u>3,052</u>	<u>3,340</u>

11 CASH AT BANK & IN HAND

Deposit account	22,511	22,497
Current account	62,091	78,472
Petty cash	3	186
	<u>84,605</u>	<u>101,155</u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2017

12	CREDITORS	2017	2016
		£	£
	Amounts falling due within one year:		
	Grant received in advance	14,750	13,413
	Accruals	1,824	847
		<u>16,574</u>	<u>14,260</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General	Restricted	Total
	£	£	£
Current assets	28,975	58,682	87,657
Current liabilities	(690)	(15,884)	(16,574)
Total net assets	<u>28,285</u>	<u>42,798</u>	<u>71,083</u>

14 RESTRICTED FUNDS

	Balance	Movement in Resources		Balance
	1/1/2017	Incoming	Outgoing	31/12/2017
	£	£	£	£
Playstation fund	192	0	0	192
Health HCP	0	3,400	2,309	1,091
Give As You Rent	3,070	9	1,701	1,378
Lloyds TSB	283	0	0	283
Grants for kitchen	2,621	27,320	29,941	0
J G Graves	0	1,500	1,500	0
Earl Fitzwilliam	0	1,000	0	1,000
Sheffield City Council Garden Grant	281	0	0	281
Sheffield DAAT	4,808	5,300	10,108	0
Paul Charitable Trust	9,740	10,000	10,000	9,740
South Yorkshire Police	(1,066)	6,928	5,669	(193)
Sheffield City Council Revenue Grant	17,275	57,678	54,000	20,953
	<u>19,929</u>	<u>55,457</u>	<u>61,228</u>	<u>14,158</u>

Playstation funds activities.

Health Community Programme, Give As You Rent, Sheffield DAAT, Paul Charitable Trust and South Yorkshire Police all fund project and outreach workers.

A further instalment will be received from South Yorkshire Police to cover the deficit.

Lloyds TSB funded a consultant to work with the trustees on planning and compliance.

J G Graves and Earl Fitzwilliam fund support workers.

Sheffield City Council revenue grant covers the core costs and manager's salary.

The trustees would like to thank CRASH, Screwfix and Nathan Oliver who contributed grants and work in kind towards completing the kitchen improvements.

