

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

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2018**

**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 2018.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

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

James Irving – resigned 1 January 2018  
Ben Sherman – Chair from January 2018  
Stephen Givnan  
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**

Daryl Bishop

### **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 its clients with hot food, washing and laundry facilities, clothing store, amenities, advice and comfort during opening hours. Ben's can provide hot showers, toilet facilities, access to a washing machine and tumble drier and, importantly, a kitchen where we can cook fresh food for our clients whatever their dietary needs. Trust building is the key to achieving successful outcomes with vulnerable people, enabling and empowering them to move on in their lives. A range of skill-based activities is offered 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 75 hours per week.

**FINANCIAL REVIEW**

The results for the year are set out on page 5. These show that the total incoming resources have decreased by £11,589 compared with the previous year but that there was a net surplus of £8,549. This is largely because of reduced spending associated with refitting the kitchen and associated facilities last year.

**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**

We all work hard to maintain our service provision to Ben's core client group. We have steadily built our numbers in terms of those clients 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 6th 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.

We have now restructured our service, with Daryl Bishop being in overall charge of the project, in conjunction with managers Kelly Lawson and Danny McDonald, who are all moving the project forward, which will hopefully see that we will be open for an extra day as well as numerous new projects and initiatives. We are evolving our monitoring systems to better show how we help and assist our core client group which now numbers at around 200 and an average of 40 clients per day both at Ben's Centre and through our outreach team.

## **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 2018 as an independent examiner.

Approved by the trustees on 22 July 2019 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 2018 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**  
22 July 2019

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

**For the Year ended 31 December 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		43,994	0	43,994	17,449
Charitable activities	5	3,000	72,003	75,003	113,135
Investments		36	0	36	38
<b>Total</b>		<u>47,030</u>	<u>72,003</u>	<u>119,033</u>	<u>130,622</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	3,000	0	3,000	3,000
Charitable activities	7	14,231	93,208	107,439	138,222
<b>Total</b>		<u>17,231</u>	<u>93,208</u>	<u>110,439</u>	<u>141,222</u>
<b>NET MOVEMENT IN FUNDS</b>		29,799	(21,205)	8,594	(10,600)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>36,358</u>	<u>34,725</u>	<u>71,083</u>	<u>81,683</u>
<b>Total funds carried forward</b>		<u><u>66,157</u></u>	<u><u>13,520</u></u>	<u><u>79,677</u></u>	<u><u>71,083</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 2018

	Note	2018 £	2017 £
<b>CURRENT ASSETS</b>			
Debtors and prepayments	10	3,716	3,052
Cash at bank and in hand	11	91,748	84,605
		<u>95,464</u>	<u>87,657</u>
<b>LIABILITIES</b>			
Creditors falling due within one year	12	<u>15,787</u>	<u>16,574</u>
<b>TOTAL NET ASSETS</b>	13	<u><u>79,677</u></u>	<u><u>71,083</u></u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds		66,157	36,358
Restricted income funds	14	<u>13,520</u>	<u>34,725</u>
		<u><u>79,677</u></u>	<u><u>71,083</u></u>

For the year ending 31 December 2018 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 22 July 2019

**Ben Sherman**  
Chair of the Trustees

**NOTES TO THE FINANCIAL STATEMENTS****For the Year ended 31 December 2018****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 2018

**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:	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Examiner's remuneration	500	500
	=====	=====
<b>Staff costs and numbers:</b>		
Wages and salaries	62,049	44,408
Company National Insurance	1,320	767
Pension contributions	659	343
	<u>64,028</u>	<u>47,518</u>
	=====	=====
Staff (full time equivalent)	4	3
	==	==

No employees were paid more than £60,000.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2018

**5 INCOME FROM CHARITABLE ACTIVITIES**

	<b>2018</b>	<b>2017</b>
	£	£
Sheffield City Council revenue grant	54,610	57,678
Other project related grants from institutions	20,393	55,448
	<u>75,003</u>	<u>113,126</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		54,039	35,356
Recruitment & Training		433	0
Others		1,156	0
Support workers		12,748	22,627
Catering		1,225	415
Activities		1,139	1,180
Rent		12,429	12,429
Kitchen expenditure		0	39,430
Premises maintenance		5,615	4,132
Miscellaneous		846	904
Support costs	note 9	17,159	21,099
Governance costs	note 8	650	650
		<u>107,439</u>	<u>138,222</u>

**8 GOVERNANCE COSTS**

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

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2018

**9 SUPPORT COSTS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Staff Costs	9,989	13,162
Payroll & other services	471	285
Rates & water	178	214
Premises & maintenance	2,210	2,116
Printing & stationery	3	114
Postage & telephone	228	158
Insurance	263	182
Kitchen	0	6,571
Compliance and support consultancy	4,875	0
Building repairs	980	0
Sundry expenses	1,112	1,447
	<u>20,309</u>	<u>24,249</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	17,159	21,099
Governance costs	150	150
	<u>20,309</u>	<u>24,249</u>

**10 DEBTORS**

Prepayments	3,716	3,052
	<u>3,716</u>	<u>3,052</u>

**11 CASH AT BANK & IN HAND**

Deposit account	22,526	22,511
Current account	69,168	62,091
Petty cash	54	3
	<u>91,748</u>	<u>84,605</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2018

12 CREDITORS	2018	2017
	£	£
Amounts falling due within one year:		
Grant received in advance	13,286	14,750
Accruals	2,501	1,824
	<u>15,787</u>	<u>16,574</u>

## 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General	Restricted	Total
	£	£	£
Current assets	68,658	26,806	95,464
Current liabilities	(2,501)	(13,286)	(15,787)
Total net assets	<u>66,157</u>	<u>13,520</u>	<u>79,677</u>

## 14 RESTRICTED FUNDS

	Balance	Movement in Resources		Balance
	1/1/2018	Incoming	Outgoing	31/12/2018
	£	£	£	£
Playstation Fund	192	0	192	0
Health HCP	1,091	3,400	4,491	0
Give As You Rent	1,378	0	1,378	0
Lloyds TSB	283	0	283	0
Evans Cornish	0	7,500	7,500	0
Earl Fitzwilliam	1,000	0	1,000	0
Sheffield City Council Garden Grant	281	0	19	262
Foodinate	0	4,243	4,243	0
Paul Charitable Trust	9,740	0	9,740	0
South Yorkshire Police	(193)	0	(193)	0
James Neill	0	1,250	1,250	0
Souter Trust	0	1,000	1,000	0
Sheffield City Council Revenue Grant	20,953	54,610	62,305	13,258
	<u>34,725</u>	<u>72,003</u>	<u>93,208</u>	<u>13,520</u>

Playstation funded activities.

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

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

Evans Cornish funded outreach work.

Earl Fitzwilliam funded support workers.

Foodinate fund a chef and associated costs.

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

James Neill funded kitchen appliances.

