

BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)

England & Wales · Charity number 1087606

Details

Other names	BEN'S PLACE
Status	Registered
Legal form	Charitable company
Company number	03896342
Registered	2001-07-19
Register	View on the Charity Commission register

Contact

Address	22 Wilkinson Street Sheffield S10 2GB
Phone	07771897086
Email	admin@benscentre.org
Website	www.benscentre.org

Activities

Objects: To relieve poverty, sickness and distress of persons suffering from addiction and street culture in the Sheffield area in particular by the provision of a day centre offering advice, food, clothing and washing facilities

Activities: StatementA lifeline and place of sanctuary for the sufferers of addiction and street culture.Our missionTo provide a safe space and an open hand to those who suffer through substance misuse and its barriers.Our visionTo give hope and opportunity to those who have neither.Our core valuesInclusion, opportunity, and motivation to live unhindered by trauma and substance dependency.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** SHEFFIELD
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£469,967	£454,651	-	-
2023-12-31	£432,644	£424,649	-	-
2022-12-31	£385,833	£382,663	-	-
2021-12-31	£338,066	£293,048	-	-
2020-12-31	£353,484	£229,981	-	-

Trustees

Name	Role	Appointed
Alan Brailey		2019-03-01
Andrew Ball		2026-01-08
Brian Wilson		2023-03-02
Christopher James Hanson		2026-01-28
Courtney Hancock		2025-11-06
Elizabeth Williams		2018-09-01
IAN SHERMAN		
Sarah Rousseau		2025-11-06

BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)

England & Wales - Charity number 1087606

Accounts

Registered Charity Number: 1087606

Company Number: 03896342

Ben's Centre for Vulnerable People (Sheffield)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2024

Ben's Centre for Vulnerable People (Sheffield)

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Ben's Centre for Vulnerable People (Sheffield)

Legal and administrative information For the year ended 31 December 2024

Trustees

Ian (Ben) Sherman	Founding trustee	
Elizabeth Williams		
Alan Brailey		
Jade Hearsum		Resigned 4 September 2025
Sarah Batty		Resigned 30 September 2025
Brian Wilson	Company secretary	
Edward Harford		Resigned 21 October 2024

Company Secretary

Brian Wilson

Key management

Chief Executive Daryl Bishop

Charity number

1087606

Company number

03896342

Registered office

22 Wilkinson Street
Sheffield
S10 2GB

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report

For the year ended 31 December 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 in October 2019.

Structure, governance and management

The organisation is a charitable company limited by guarantee, established under a memorandum of association which established the objects and powers of the charity company, and is governed under its articles of association. The company registered as a charity in July 2001.

Under the articles, the trustees and other members of the board of trustees are elected or confirmed in office at each AGM. The Chair is elected for a two-year term.

The day-to-day management of the organisation is undertaken by the Chief Executive Officer (CEO), Daryl Bishop and is delivered from the Ben's Centre building five days a week (Monday to Friday) by our staff team. We also have a team of volunteers that make an invaluable contribution to our work.

Daryl Bishop has notified the committee of his decision to step down as CEO of Ben's Centre, with his departure effective from 31st December 2025. The search for a new CEO is currently underway. The committee extends its sincere thanks to Daryl for his dedication to Ben's Centre and his unwavering commitment to supporting the vulnerable individuals we serve.

Edd Harford stepped down from the management committee in October 2024, followed by Jade Hearsum on 4 September 2025. Recruitment efforts are currently underway to strengthen the committee and better support the organisation's needs.

Objectives and activities

Ben's Centre for Vulnerable People (Ben's Centre) is a registered charity with the principal objective to relieve poverty, sickness and distress of persons suffering from addiction and street culture in the Sheffield area in particular by the provision of a day centre offering advice, food, clothing and washing facilities.

The legal objects were amended to those above during 2023 to formally widen the scope of clients from those with solely alcohol related problems to those with wider addiction issues to match the actual needs of the clients of Ben's Centre.

In practice the charity provides 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 enables substance misusers to access the centre whilst under the influence of drugs and/or alcohol. Ben's Centre provides its client 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 services 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.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued

For the year ended 31 December 2024

As with past years, 2024 presented its own challenges. Issues with the building and the increase in cost of living meant that we were struggling to see a long-term future at Wilkinson Street. After some difficult decisions we met with our landlord and negotiated more manageable terms on the lease and some planned investment into the building. This has now put the organisation in a much better position and the trustees have agreed that we will stay in our current premises until at least 2030.

In 2024, Ben's Centre continued to develop partnership working with other agencies by facilitating and hosting increased presence and impact from external agencies in the centre. This has promoted early intervention for our clients and has been an advantageous use of resources for our client group, the agencies involved, and the staff team. Some, but not all of the agencies accessing the centre were NHS, substance misuse based or housing services and the facilities were used free of charge. Hosting these services meant that we could provide a safe and neutral place for clients and professionals to meet and work towards appropriate success.

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 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 49 hours per week.

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

Achievement and performance

Our core service remained at the centre of all that we did in 2024. The Project Manager, Support Workers and Outreach team remain dedicated in their exceptional work providing client-centred support to vulnerable clients. Continuing their professional development is an annual objective for all the staff team.

We were able to continue the essential day-to-day service to our clients, some of these include: hot, nutritional meals, free hot and cold drinks throughout each day, showering and hygiene facilities, internet and phone access as well as one-to-one addiction support and signposting. Maintaining a safe, dry and warm centre also features amongst one of the services that our clients benefitted from the most. Working with external organisations to offer housing support, health engagement, meaningful activities and workshops also makes up the impact we facilitated for our client community.

We were extremely lucky in terms of small and medium grant applications. Collectively, we received around £5,500 from smaller organisations, including; Swann-Morten, The Grace Trust, Skipton Building Society and Sheffield Quaker house, St Williams Church and The Together 500 community.

We also received larger grants from the Spencer Charitable trust, The Hedley Foundation, Albert Hunt, Morrisons Foundation, The Society of the Holy Child Jesus, The Spencer Trust, Oliver Borthwick, Andrew Fisher, Evan Cornish, Paul Grant and The University of Sheffield. These organisations supported us with funding totalling around £90,000.

Our income diversification plans have begun to be implemented, and our marketing has been improved. Our fundraising remains strong and the charity's long-term sustainability continues to be the main focus of the Board of Trustees and Senior Management Team.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued

For the year ended 31 December 2024

Some grant funding covered core services such as food, utilities and staff salaries, we also had capital grants for a kitchen refurbishment and money from the Low Carbon Community and Cultural Project to make our building more energy efficient.

Income diversification continues to be an area of focus. In 2024-more work was put into our fundraising strategy, which was implemented in January One of the goals of the strategy being long-term corporate relationships and ongoing funding.

The team continued their work developing relationships locally with individuals and businesses to encourage one-off and large donations. Our improved marketing and communications also underpinned these efforts and increased both monetary and donations of goods, including a sleeping bag appeal and gift vouchers for Christmas.

Unfortunately, our social enterprise, Ben's Bazaar finally closed in January 2024.

On a more strategic and forward-thinking level, we developed links with partnership agencies such as the Synergy Mental Health Alliance and the Foundry where we were able to share information and assets while aligning future objectives and causes. We continue to work with The Foundry as we develop the Sheffield Charitable network which is soon to launch with a conference entitled "Lift Thy Neighbour."

We continue to link with long-standing agencies such as Voluntary Action Sheffield (VAS) and Sheffield City Council's various community programs as well as strengthening our relationship with the ICB and public health. Our CEO has also completed a period of study at the prestigious Windsor Leadership on the Emerging Strategic Leader course.

Who we have supported in 2024

Up to 40 clients access the day centre each working day. Since January 2023, an additional 171 clients were assessed for the day service; this is almost double the amount assessed in 2023. Cost-of-living increases and struggling with fuel poverty continue to be a concern for our client group alongside the withdrawal/lack of other services. 5777 client contacts were recorded in 2024.

Overall, Ben's Centre has had another successful year. Staff development continues to be a priority for the service. The team has continued to work to an exceptionally high standard.

Finally, and most importantly, we continue to have a positive impact on the vulnerable people we support. Providing security, consistency, one-to-one trauma-informed care and comfort to each of our clients.

Future Plans

As a part of the Ben's Centre business development, we are committed to the following key areas:

- To continue to improve and develop our client support through staff training, partnership working with other sector organisations, growing our service provision and through other opportunities.
- To strengthen Ben's Centre's income generation and in doing so, improve the charity's sustainability and resilience.
- To ensure Ben's Centre has the governance, policies and procedures in place to support its growth and development.
- To continue our ongoing work to build and invest in a board of trustees, staff team and volunteer base so they may work effectively, feel supported and have the confidence and capacity to fulfil the charities work and to meet any challenges in their role along the way.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued

For the year ended 31 December 2024

As we move forward, the importance of developing new and diverse income streams for Ben's Centre continues to be a priority for the Board of Trustees and senior management team, we have worked hard to strengthen our tried and tested income streams, as well as to develop new ones to ensure our continued sustainability.

These include but are not limited to:

- Continuing to apply for small to medium sized grants on a regular basis.
- Applying for more large grant funding streams, such as the Lloyds Bank Foundation.
- Continuing to improve our marketing and communications to attract more regular individual donations as well as attract donations/partnerships with local businesses and high-net-worth individuals.
- Review of tendering opportunities as a means of bringing in new income for the charity
- Looking at corporate sponsorship

Financial review and reserves policy

The trustees regularly review the level of reserves held and discuss any foreseeable expenditure for major repairs and planned schedules of work. Free reserves are now being held in a separate account from our current account to give a clearer visualisation of the financial situation.

The trustees have agreed that Ben's Centre should aim to maintain unrestricted reserves at a level which equates to running costs for 3-4 months. This provides sufficient funds to enable the organisation to respond to a sudden loss of income or unforeseen liability and to ensure that it can continue to provide a service for our vulnerable client group for a reasonable amount of time. This target was approximately £132,000 to £176,000.

Actual free reserves held at 31 December 2024 were £206,473 which is above the target, however the trustees expect to use some of these reserves during 2025. The trustees and senior team have been conscious of the need to develop alternative grant funding to support us through 2025 and onwards. 2025 is proving to be a challenging year and, whilst we have made good progress in developing new sources of income, there may still be a small shortfall against our budgeted income.

Ben's Centre's current lottery funding will come to an end in October 2025, and we have applied for the next round of funding, which is due to be granted in late 2025. At the time of signing of the accounts, we have been successful at the first stage of the grant selection process and have high hopes of being successful at the final stage.

The Board of Trustees recognises the challenges Ben's Centre faces following the conclusion of the current National Lottery funding grant period. They are working on the relevant, later stages of an application for a further funding grant from the National Lottery. At this stage, they are very hopeful that this bid will be successful. However, in the event that it is unsuccessful, then they have worked closely with the senior management team to develop contingency plans, continue delivering the organisation's fundraising strategy, and explore additional support for writing bids and securing grant funding. These contingency plans will reduce the service provided to the charity's clients, but will ensure the ongoing viability of the charity to ensure that it can continue to deliver appropriate services to those most in need.

Any contingencies will aim first and foremost to keep secure the continued running of the service.

The Board of Trustees is confident that, thanks to our strengthened reserves, should we face any financial difficulties in over the next 12 months, we will be able to weather those difficult periods.

Trustees' annual report - continued
For the year ended 31 December 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions

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

The trustees declare that they have approved the trustees' report above on 23 October 2025.

Signed on behalf of the trustees by:



Brian Wilson
Trustee

Independent Examiner's report to the trustees of Ben's Centre for Vulnerable People (Sheffield) ("the Company")

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

As noted in the Trustee report the charity has a potential gap in funding due to the timing of a grant application – the trustees have concluded that the charity will be able to operate as a going concern for the next 12 months from the signing of this report.

I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Lightfoot

23 Oct 2025

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Ben's Centre for Vulnerable People (Sheffield)
Statement of Financial Activities (incorporating an income and expenditure statement)
for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Donations and grants	2	94,045	120,501	214,546	116,368	10,600	126,968
Charitable activities	3	10,192	233,621	243,813	13,664	246,118	259,782
Donated goods and textiles		3,293	-	3,293	42,992	-	42,992
Investments - bank interest		3,699	-	3,699	1,462	-	1,462
Other soruces		4,616	-	4,616	1,440	-	1,440
Total income		115,845	354,122	469,967	175,926	256,718	432,644
Expenditure on:							
Raising funds including fundraising consultancy		10,958	-	10,958	1,265	-	1,265
Information hub and shop	4	16,816	881	17,697	50,918	3,226	54,144
Other charitable activities	5	101,955	324,041	425,996	115,610	253,630	369,240
Total expenditure		129,729	324,922	454,651	167,793	256,856	424,649
Net movement on funds		(13,884)	29,200	15,316	8,133	(138)	7,995
Total fund brought forward		220,357	66,667	287,024	212,224	66,805	279,029
Total funds carried forward		206,473	95,867	302,340	220,357	66,667	287,024

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Ben's Centre for Vulnerable People (Sheffield)
Balance Sheet
as at 31 December 2024

	Notes	2024 £	2023 £
Current assets			
Debtors	9	48,605	28,903
Cash at bank and in hand		<u>277,163</u>	<u>276,981</u>
Total current assets		<u>325,768</u>	<u>305,884</u>
Creditors: amounts falling due within one year	10	(23,428)	(18,860)
Net current assets		<u>302,340</u>	<u>287,024</u>
Total assets less current liabilities		302,340	287,024
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>302,340</u>	<u>287,024</u>
Funds of the Charity			
Unrestricted funds		206,473	220,357
Restricted funds	12	95,867	66,667
Total funds	13	<u>302,340</u>	<u>287,024</u>

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 23 October 2025.

Signed on its behalf by:



Brian Wilson
Trustee

1 Accounting Policies

(a) General

Ben's Centre for Vulnerable People (Sheffield) is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Ben's Centre for Vulnerable People (Sheffield) meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of services provided, or for a specified period of time, is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated goods - the value to the charity of donated goods sold is recognised as income when goods are sold, as it is deemed impractical to estimate the fair value of donated goods for resale because of the volume of low-value items.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

(e) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2024

1 Accounting Policies - continued

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Operating leases

The charity classifies the lease of the property, photocopier and telephone system; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations	57,795	1,785	59,580	43,929	100	44,029
500 Together	-	500	500	-	-	-
Albert Hunt Trust	5,000	-	5,000	-	-	-
Aviva Community Fund and Cost of Living Boost	-	-	-	5,000	-	5,000
Charles & Elsie Sykes Trust	-	5,000	5,000	-	-	-
Co-operative Community Fund	-	-	-	3,147	-	3,147
Garfield Weston Foundation	-	-	-	15,000	-	15,000
Liz & Terry Bramall Foundation	-	10,000	10,000	-	-	-
Lloyds Bank Foundation for England & Wales	-	-	-	19,792	-	19,792
May Hearnshaw Charitable Trust	4,000	-	4,000	-	-	-
Morrisons Foundation	-	9,500	9,500	-	-	-
Paul Grant Charitable Trust	10,000	-	10,000	13,500	-	13,500
Sheffield Church Burgesses Trust	-	2,500	2,500	-	-	-
Sheffield City Council	-	3,000	3,000	-	-	-
Sheffield City Council - Local Area Committee funding	1,500	-	1,500	-	-	-
Sheffield City Council and UK Shared Prosperity Fund	-	24,282	24,282	-	-	-
Sheffield Town Trust	2,000	3,000	5,000	3,000	-	3,000
Skipton Building Society Community Foundation	-	1,995	1,995	-	-	-
Society of The Holy Child Jesus	-	15,000	15,000	-	-	-
South Yorkshire's Community Foundation	-	5,000	5,000	-	5,000	5,000
The Company of Cutlers in Hallamshire	750	-	750	-	-	-
The Evan Cornish Foundation	-	10,039	10,039	-	-	-
The Forrester Family Trust	-	-	-	5,000	-	5,000
The Freshgate Trust Foundation	-	-	-	-	-	-
The Grace Trust	-	1,000	1,000	-	-	-
The Hedley Foundation	-	2,900	2,900	-	2,000	2,000
The James Neill Trust Fund	-	2,000	2,000	-	-	-
The JG Graves Charitable Trust	-	3,000	3,000	-	-	-
The Oliver Borthwick Memorial Trust	5,000	-	5,000	-	-	-
The National Lottery Awards for All England	-	20,000	20,000	-	-	-
The Sarah Nulty Power of Music Foundation	-	-	-	-	500	500
The Spencer Charitable Trust	8,000	-	8,000	8,000	-	8,000
<i>Information hub and shop</i>						
The JG Graves Charitable Trust	-	-	-	-	3,000	3,000
	94,045	120,501	214,546	116,368	10,600	126,968

A number of grants were received for core costs/running costs - these have been treated as unrestricted funding.

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Sheffield City Council Core Services	-	67,287	67,287	-	52,284	52,284
The National Lottery Community Fund	-	166,334	166,334	-	166,334	166,334
NHS South Yorkshire ICB	-	-	-	-	27,500	27,500
<i>Other charitable income</i>						
Student placement fees	10,192	-	10,192	12,414	-	12,414
Other activities	-	-	-	1,250	-	1,250
	10,192	233,621	243,813	13,664	246,118	259,782

4 Expenditure on information hub and shop

Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Repairs and maintenance	-	-	-	352	-	352
Utilities and rates	(1,815)	881	(934)	3,226	226	3,452
Other costs	1,654	-	1,654	2,645	-	2,645
Volunteer expenses	84	-	84	575	-	575
Staff costs - salaries	16,893	-	16,893	44,120	3,000	47,120
	16,816	881	17,697	50,918	3,226	54,144

The information hub and shop (Ben's Bazaar) was set up in late 2021 to:

- Provide client involvement placements in the information hub and retail training
- Provide a drop off point for those who aren't ready to meet at the Day Centre, and for the general public to get information on organisations and
- raise funds by selling donated items in the charity shop

The shop and information hub was closed by the end of March 2024. A utility refund has been accounted for.

5 Expenditure on other charitable activities

Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Staff costs - salaries	43,050	211,037	254,087	53,246	171,548	224,794
Volunteer costs	407	-	407	450	-	450
Other staff costs	975	282	1,257	5,148	100	5,248
Payroll and other services	1,567	-	1,567	1,837	-	1,837
Catering	1,871	6,933	8,804	2,671	3,590	6,261
Activities	1,289	5,743	7,032	1,892	2,216	4,108
Rent	-	45,000	45,000	3,150	40,850	44,000
Premises repairs and maintenance	16,102	33,674	49,776	13,140	20,110	33,250
Premises utilities and rates	6,930	14,057	20,987	4,959	9,103	14,062
Cleaning and health and safety	8,132	370	8,502	6,136	1,444	7,580
Telephone	7,719	4,220	11,939	8,115	2,537	10,652
Insurance	3,114	456	3,570	3,256	782	4,038
Office expenses	8,325	1,203	9,528	9,669	350	10,019
Other costs	879	66	945	1,081	-	1,081
Legal and professional fees	252	-	252	-	-	-
Independent examiners fee	1,343	1,000	2,343	860	1,000	1,860
	101,955	324,041	425,996	115,610	253,630	369,240

5 Staff costs

	2024 £	2023 £
Salaries	247,411	256,632
Employer's National Insurance contributions	17,530	15,777
Employer's allowance	(5,000)	(5,000)
Employer's pension contributions	4,832	4,505
Redundancies	6,207	-
	270,980	271,914

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 14 (2023: 17).

6 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity.

£45 was paid for a meal for the trustees. No individual trustee received out of pocket reimbursements during the year (2023: One trustee received £21 towards travel expenses, £100 was paid for a meal for the trustees).

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £42,129 (2023: £35,769).

7 Related Party Transactions

Edd Harford, trustee, is an employee of Sheffield City Council - the charity receives funding from them. Edd has no decision making powers when it comes to grant funding the voluntary and community sector and these decisions are taken by other teams within the Council.

There were no other related party transactions during the year.

8 Independent examination fees

	2024 £	2023 £
Independent examination fee	2,343	1,860
Other fees were payable to the independent examiner's organisation were:		
Tax advisory service	252	-
Other services	324	270
	576	270

9 Debtors

	2024 £	2023 £
Other debtors	18,027	2,022
Prepayments	30,578	26,881
	48,605	28,903

10 Creditors: amounts falling due within one year

	Note	2024 £	2023 £
Trade creditors		1,191	1,983
Accruals		7,237	3,806
Income received in advance	11	15,000	13,071
		23,428	18,860

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2024

11 Income received in advance

	2024 £	2023 £
Brought forward	13,071	32,863
Released in the year	(13,071)	(32,863)
Deferred in the year	15,000	13,071
	<u>15,000</u>	<u>13,071</u>

Income received in advance of the period specified by the funder

12 Restricted funds

Project	Funder	Balance at 1-Jan-24 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-24 £
Core Grant 23-24	Sheffield City Council Core Grant	3,572	22,287	(25,859)	-	-
Core Grant 24-25	Sheffield City Council Core Grant	-	45,000	(44,088)	-	912
Home to Grow	The National Lottery Community Fund	60,443	166,334	(164,600)	-	62,177
Together fund	Yorkshire Sport Foundation	239	-	(20)	-	219
Personalised Health Care	ICB	2,404	-	(26)	-	2,378
Music sessions	The Sarah Nulty Power of Music Foundation	9	-	(9)	-	-
UKSPF Low Carbon Community and Cultural Project	Sheffield City Council and UK Shared Prosperity Fund	-	24,282	(24,282)	-	-
Cost of living/core costs	Various	-	10,000	(10,000)	-	-
Street outreach	Various	-	20,039	(6,990)	-	13,049
Heating or Eating	Various	-	32,500	(31,679)	-	821
Assessment worker	Various	-	26,500	(11,681)	-	14,819
Clothing and sleeping bags	Various	-	6,175	(5,434)	-	741
Christmas gifts	Various	-	1,005	(254)	-	751
		<u>66,667</u>	<u>354,122</u>	<u>(324,922)</u>	<u>-</u>	<u>95,867</u>

The main restricted funds are:

Sheffield City Council Core Grant

Funding granted to support the core costs or running the drop in centre and Outreach programme - funding runs to 31/3

The National Lottery Community Fund

The grant funds a 3 years project to put in place a more formal program of regular interventions, and to maintain a safe staff ratio.

Other restricted funding is applied for to cover specific activities or costs, as denoted by the fund name.

Prior year comparison

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-23 £
Sheffield City Council Core Grant 22-23	2,526	13,071	(15,597)	-	-
Sheffield City Council Core Grant 23-24	-	39,213	(35,641)	-	3,572
The National Lottery Community Fund - Home to Grow	62,912	166,334	(168,803)	-	60,443
Yorkshire Sport Foundation	1,367	-	(1,128)	-	239
ICB Clinical Room	-	20,000	(20,000)	-	-
ICB Personalised Health Care	-	2,500	(96)	-	2,404
ICB Cost of living	-	5,000	(5,000)	-	-
Freshgate Trust Foundation	-	2,000	(2,000)	-	-
The JG Graves Charitable Trust	-	3,000	(3,000)	-	-
South Yorkshire's Community Foundation	-	5,000	(5,000)	-	-
The Sarah Nulty Power of Music Foundation	-	500	(491)	-	9
Other funds	-	100	(100)	-	-
	<u>66,805</u>	<u>256,718</u>	<u>(256,856)</u>	<u>-</u>	<u>66,667</u>

13 Net assets by fund

	Unrestricted funds £	Restricted funds £	2024 Total £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2023 Total £</i>
Current assets	229,901	95,867	325,768	239,217	66,667	305,884
Current liabilities	(23,428)	-	(23,428)	(18,860)	-	(18,860)
	206,473	95,867	302,340	220,357	66,667	287,024

14 Operating lease commitments

At the year end the charity was committed to making the following payments under other operating leases as follows:

	2024 £	2023 £
Operating lease payments:		
Within 1 year	57,232	49,732
Within 2 to 5 years	226,640	48,165
Over 5 years	47,677	13,383
	331,549	111,280

BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)

England & Wales - Charity number 1087606

Accounts

Registered Charity Number: 1087606
Company Number: 03896342

Ben's Centre for Vulnerable People (Sheffield)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2023

Ben's Centre for Vulnerable People (Sheffield)

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Ben's Centre for Vulnerable People (Sheffield)

Legal and administrative information For the year ended 31 December 2023

Trustees

Ian (Ben) Sherman	Founding trustee	
Elizabeth Williams		
Alan Brailey		
Stephen Parker		Resigned 10 December 2023
Jade Hearsum		
Sarah Batty		Appointed 2 February 2023
Brian Wilson	Company secretary	Appointed 2 March 2023
Edward Harford		Appointed 11 July 2023

Company Secretary

Brian Wilson	Appointed 2 March 2023
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Key management

Chief Executive	Daryl Bishop
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Charity number

1087606

Company number

03896342

Registered office

22 Wilkinson Street
Sheffield
S10 2GB

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report

For the year ended 31 December 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 in October 2019.

Structure, governance and management

The organisation is a charitable company limited by guarantee, established under a memorandum of association which established the objects and powers of the charity company, and is governed under its articles of association. The company registered as a charity in July 2001.

Under the articles, the trustees and other members of the board of trustees are elected or confirmed in office at each AGM. The Chair is elected for a two-year term.

The day-to-day management of the organisation is undertaken by the Chief Executive Officer (CEO), Daryl Bishop and is delivered from the Ben's Centre building five days a week (Monday to Friday) by our staff team. We also have a team of volunteers that make an invaluable contribution to our work.

In 2023, Ben's Centre lost one long-standing trustee from the management committee, Stephen Parker. We were able to recruit three new trustees, Sarah Batty in February 2023, Brian Wilson in March 2023 and Edd Harford in July 2023.

Objectives and activities

Ben's Centre for Vulnerable People (Ben's Centre) is a registered charity with the principal objective to relieve poverty, sickness and distress of persons suffering from addiction and street culture in the Sheffield area in particular by the provision of a day centre offering advice, food, clothing and washing facilities.

The legal objects were amended to those above during 2023 to formally widen the scope of clients from those with solely alcohol related problems to those with wider addiction issues to match the actual needs of the clients of Ben's Centre.

In practice the charity provides 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 enables substance misusers to access the centre whilst under the influence of drugs and/or alcohol. Ben's Centre provides its client 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 services 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.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued

For the year ended 31 December 2023

In 2023, Ben's Centre invested in and further developed partnership working with other agencies by facilitating and hosting increased presence and impact from external agencies in the centre. This has promoted early intervention for our clients and has been an advantageous use of resources for our client group, the agencies involved, and the staff team. Some, but not all of the agencies accessing the centre were NHS based or housing services and the facilities were used free of charge. Hosting these services meant that we could provide a safe and neutral place for clients and professionals to meet and work towards appropriate success.

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 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.

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

Achievement and performance

2023 was another challenging year for Ben's Centre but also one of impact and achievement. Ben's Centre staff, board and volunteers worked hard to support our clients and develop the charity.

The NHS South Yorkshire Integrated Care Board (ICB) paid for the transformation of one of our rooms into a medical room. This has enabled NHS/ICB staff to carry out work in a clinical environment, more suitable to the work that they do. This has supported the work carried out by the Outreach Nurse and Podiatrist, alongside the blood borne virus nurses and substance misuse team.

Our core service remained at the centre of all that we did in 2023. The Project Manager, Support Workers and Outreach team continued their exceptional work providing client centred support to vulnerable clients. Led by the Chief Executive, the staff team completed new and refresher training to enable them to improve on the trauma informed support they already offer to those we help. Other staff training has included Adverse Childhood Experiences (ACEs) and Cuckooing, which is a highly important skill when working with our client group.

Income diversification came into focus for us again. We strengthened our Marketing and Communications strategy and also implemented a Fundraising strategy into this. This led to rapid improvements in our online marketing and social media platforms. So far, we have been unable to attract any long-term corporate funding however we have been able to become more targeted with grant applications.

We had been hoping for an increase in sales at Ben's Bazaar, Information Hub and Charity Shop however it was unable to reach sales targets to keep the project a going concern, on top of this fire concerns with the property meant that the retail arm had to move into Moor Market. Sales continued to decline and in January 2024 the trustees made the difficult decision to wind down the project and concentrate on the charity's primary objectives.

To ensure that as an organisation we were supporting staff properly, we engaged a HR Consultant, Andrew Crawford, who supported us to support our staff team.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2023

The team continued their work developing relationships locally with individuals and businesses to encourage one off and large donations to our work. Our improved Marketing and Communications also underpinned these efforts and increased attention from local media on our work, which in turn brought in new funding opportunities. We continue to pursue other sources of large pot funding.

On a more strategic and forward-thinking level we developed links with partnership agencies such as the Synergy Mental Health Alliance and the Foundry where we were able to share information and assets while aligning future objectives and causes. We continue to link with long standing agencies such as Voluntary Action Sheffield (VAS) and Sheffield City Council's various community programs as well as strengthening our relationship with the ICB and public health.

Who we have supported in 2023

Up to 35 clients access the day centre each working day. Since January 2023, an additional 89 clients were assessed for the day service. Cost-of-living increases and struggling with fuel poverty continues to be a concern for our client group. 5663 client contacts were recorded in 2023.

Ben's Centre also benefited from the consultancy services of Claudia Demuth which was funded by Lloyds Bank Foundation. Claudia has supported both the senior management team and also the trustees.

Overall, Ben's Centre has had another successful year. Staff development continues to be priority for the service. The team has continued to work to an exceptionally high standard. Our income diversification plans have begun to be implemented and our marketing has been improved. A full review of our governance, policies and procedures was also undertaken. Our fundraising remains strong and the charity's long-term sustainability continues to be the main focus of the Board of Trustees and Senior Management Team. Finally and most importantly, we continue to have a positive impact on the vulnerable people we support. Providing security, consistency, one to one trauma informed care and comfort to each of our clients.

Future Plans

As a part of the Ben's Centre business development we are committed to the following key areas:

- To continue to improve and develop our client support through staff training, partnership working with other sector organisations, growing our service provision and through other opportunities.
- To strengthen Ben's Centre's income generation and in doing so, improve the charities sustainability and resilience.
- To ensure Ben's Centre has the governance, policies and procedures in place to support its growth and development.
- To continue our ongoing work to build and invest in a board of trustees, staff team and volunteer base so they may work effectively, feel supported and have the confidence and capacity to fulfil the charities work and to meet any challenges in their role along the way.

As we move forward, the importance of developing new and diverse income streams for Ben's Centre continues to be a priority for the Board of Trustees and senior management team, we have worked hard to strengthen our tried and tested income streams, as well as to develop new ones to ensure our continued sustainability.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2023

These include but are not limited to:

- Continuing to apply for small to medium sized grants on a regular basis.
- Applying for more large grant funding streams, such as the Lloyds Bank Foundation and the Hodge Foundation.
- Continuing to improve our marketing and communications to attract more regular individual donations as well as attract donations/partnerships with local businesses and high-net-worth individuals.
- Review of tendering opportunities as a means of bringing in new income for the charity
- Looking at corporate sponsorship

During 2024 we arrived at the break-clause in our tenancy at Wilkinson Street. We explored alternative options extensively however, following negotiations with the current landlord, the trustees have agreed to remain in our current premises. A programme of works is planned by the landlord and Ben's Centre will also be looking at how to make the property more energy efficient.

Financial review and reserves policy

The trustees regularly review the level of reserves held and discuss any foreseeable expenditure for major repairs and planned schedules of work. Free reserves are now being held in a separate account from our current account to give a clearer visualisation of the financial situation.

The trustees have agreed that Ben's Centre should aim to maintain unrestricted reserves at a level which equates to running costs for 3-4 months. This provides sufficient funds to enable the organisation to respond to a sudden loss of income or unforeseen liability and to ensure that it can continue to provide a service for our vulnerable client group for a reasonable amount of time. This target was approximately £189,500.

Actual free reserves held at 31 December 2023 were £220,366, which is above the target, however the trustees expect to use some of these reserves during 2024.

There is a potential for a shortfall in our budget in 2024 as we have noticed that funding opportunities are reducing with some larger legacy trusts dismantling their services. It is not unusual for the project to receive a smaller donation rather than full costs for grant applications. Our costs have increased as we have become a real living wage employer. We have also had to employ an additional member of support staff, due to a rise in the number of people we are supporting but also an increase in demand due to supporting people with more complex needs. Whilst SCC have committed more money to the core service grant the project receives, there has been no uplift to other long-term grant funding.

Any contingencies will aim first and foremost to keep secure the positions of Ben's Centre employees and the continued running of the service. There will be a comprehensive contingency plan in place by September 2024, agreed by the Chief Executive Officer and Board of Trustees so actions can be taken without hesitation, should our income fall short.

Ben's Centre's current lottery funding will come to an end in October/November 2025. We are looking at ways to develop our current provision and will be pursuing a further lottery grant, potentially from the UK Fund. Alongside this we will continue to work on our funding strategy looking to identify alternative large pot funding to support us through 2025 onwards.

The Board of Trustees is confident that, thanks to our strengthened reserves, should we face any financial difficulties in over the next 12 months, we will be able to weather those difficult periods.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2023

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions

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

The trustees declare that they have approved the trustees' report above on 12/09/2024 and signed on behalf of the trustees by:

Print name:

Position:

 SARAH BARRY
Trustee

Independent Examiner's report to the trustees of Ben's Centre for Vulnerable People (Sheffield) ("the Company")

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

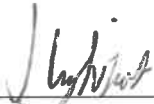
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 
Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 12/09/2024

Ben's Centre for Vulnerable People (Sheffield)
Statement of Financial Activities (incorporating an income and expenditure statement)
for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations and grants	2	116,368	10,600	126,968	84,158	32,500	116,658
Charitable activities	3	13,664	246,118	259,782	24,919	205,476	230,395
Donated goods and textiles		42,992	-	42,992	36,979	-	36,979
Investments - bank interest		1,462	-	1,462	321	-	321
Other		1,440	-	1,440	1,480	-	1,480
Total income		175,926	256,718	432,644	147,857	237,976	385,833
Expenditure on:							
Raising funds - fundraising consultancy		1,265	-	1,265	-	-	-
Information hub and shop	4	50,918	3,226	54,144	34,573	18,937	53,510
Other charitable activities	5	115,610	253,630	369,240	136,952	192,201	329,153
Total expenditure		167,793	256,856	424,649	171,525	211,138	382,663
Net movement on funds		8,133	(138)	7,995	(23,668)	26,838	3,170
Total fund brought forward		212,224	66,805	279,029	235,892	39,967	275,859
Total funds carried forward		220,357	66,667	287,024	212,224	66,805	279,029

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Ben's Centre for Vulnerable People (Sheffield)
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	9	28,903	33,145
Cash at bank and in hand		276,981	284,959
Total current assets		305,884	318,104
Creditors: amounts falling due within one year	10	(18,860)	(39,075)
Net current assets		287,024	279,029
Total assets less current liabilities		287,024	279,029
Creditors: amounts falling due after more than one year		-	-
Total net assets		287,024	279,029
Funds of the Charity			
General funds		220,357	212,224
Designated funds	12	-	-
Total Unrestricted funds		220,357	212,224
Restricted funds	11	66,667	66,805
Total funds	13	287,024	279,029

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 12/09/2024
and signed on its behalf by:

Print name: SARAH BATTY
Position: Trustee

1 Accounting Policies

(a) General

Ben's Centre for Vulnerable People (Sheffield) is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Ben's Centre for Vulnerable People (Sheffield) meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of services provided, or for a specified period of time, is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated goods - the value to the charity of donated goods sold is recognised as income when goods are sold, as it is deemed impractical to estimate the fair value of donated goods for resale because of the volume of low-value items.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

(e) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2023

1 Accounting Policies - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Operating leases

The charity classifies the lease of the property, photocopier and telephone system; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Donations	43,929	100	44,029	33,408	-	33,408
Aviva Community Fund and Cost of Living Boost	5,000	-	5,000	-	-	-
Co-operative Community Fund	3,147	-	3,147	-	-	-
The Freshgate Trust Foundation	-	2,000	2,000	-	-	-
The Forrester Family Trust	5,000	-	5,000	-	-	-
Garfield Weston Foundation	15,000	-	15,000	-	-	-
Lloyds Bank Foundation for England & Wales	19,792	-	19,792	27,250	-	27,250
Paul Grant Charitable Trust	13,500	-	13,500	10,000	-	10,000
The Sarah Nulty Power of Music Foundation	-	500	500	-	-	-
Sheffield Town Trust	3,000	-	3,000	6,000	-	6,000
The Spencer Charitable Trust	8,000	-	8,000	7,500	-	7,500
South Yorkshire's Community Foundation	-	5,000	5,000	-	-	-
The Clothworkers' Foundation	-	-	-	-	10,000	10,000
Gay & Peter Hartley's Hillards Charitable Trust	-	-	-	-	1,000	1,000
West Riding Masonic Charities	-	-	-	-	5,000	5,000
The James Neill Trust Fund	-	-	-	-	1,000	1,000
<i>Information hub and shop</i>						
The JG Graves Charitable Trust	-	3,000	3,000	-	3,000	3,000
Maximus	-	-	-	-	2,500	2,500
South Yorkshire's Community Foundation - Wesleyan Foundation Fund	-	-	-	-	10,000	10,000
	116,368	10,600	126,968	84,158	32,500	116,658

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2023

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Sheffield City Council Core Services	-	52,284	52,284	-	52,284	52,284
The National Lottery Community Fund	-	166,334	166,334	-	148,165	148,165
NHS South Yorkshire ICB	-	27,500	27,500	2,500	-	2,500
Sheffield City Council - enhanced cleaning	-	-	-	1,200	-	1,200
Move More Empowered Communities	-	-	-	13,400	-	13,400
Yorkshire Sport Foundation	-	-	-	-	5,027	5,027
<i>Other charitable income</i>						
Student placement fees	12,414	-	12,414	7,819	-	7,819
Other activities	1,250	-	1,250	-	-	-
	13,664	246,118	259,782	24,919	205,476	230,395

4 Expenditure on information hub and shop

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Repairs and maintenance	352	-	352	-	577	577
Utilities and rates	3,226	226	3,452	2,447	1,044	3,491
Other costs	2,645	-	2,645	2,022	3,839	5,861
Volunteer expenses	575	-	575	258	-	258
Staff costs - salaries	5 44,120	3,000	47,120	29,846	13,477	43,323
	50,918	3,226	54,144	34,573	18,937	53,510

The information hub and shop (Ben's Bazaar) was set up in late 2021 to:

- Provide client involvement placements in the information hub and retail training
- Provide a drop off point for those who aren't ready to meet at the Day Centre, and for the general public to get information on organisations and charities in Sheffield.
- raise funds by selling donated items in the charity shop (opened in January 2022)

5 Expenditure on other charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Staff costs - salaries	5	53,246	171,548	224,794	72,185	127,036	199,221
Volunteer costs		450	-	450	305	850	1,155
Other staff costs		5,148	100	5,248	5,980	174	6,154
Payroll and other services		1,837	-	1,837	1,761	-	1,761
Catering		2,671	3,590	6,261	2,559	2,000	4,559
Activities		1,892	2,216	4,108	2,918	1,157	4,075
Rent		3,150	40,850	44,000	5,652	35,213	40,865
Premises repairs and maintenance		13,140	20,110	33,250	13,976	12,350	26,326
Premises utilities and rates		4,959	9,103	14,062	9,244	4,533	13,777
Cleaning and health and safety		6,136	1,444	7,580	6,917	244	7,161
Telephone		8,115	2,537	10,652	4,041	3,050	7,091
Insurance		3,256	782	4,038	2,525	1,732	4,257
Office expenses		9,669	350	10,019	5,496	1,398	6,894
Other costs		1,081	-	1,081	1,443	2,464	3,907
Independent examiners fee	8	860	1,000	1,860	1,950	-	1,950
		115,610	253,630	369,240	136,952	192,201	329,153

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2023

5 Staff costs

	2023 £	2022 £
Salaries	256,632	229,793
Employer's National Insurance contributions	15,777	13,922
Employer's allowance	(5,000)	(5,000)
Employer's pension contributions	4,505	3,829
	<u>271,914</u>	<u>242,544</u>

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 17 (2022: 17).

6 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity.

One trustee received £21 towards travel expenses during the year - no other trustees received out of pocket reimbursements during the year (2022: £nil). £100 was paid for a meal for the trustees in the year.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £35,769 (2022: £33,352).

7 Related Party Transactions

Trustees gave £100 towards staff christmas gift vouchers during the year (2022: £nil).

Edd Harford, trustee, is an employee of Sheffield City Council - the charity receives funding from them. Edd has no decision making powers when it comes to grant funding the voluntary and community sector and these decisions are taken by other teams within the Council.

There were no other related party transactions during the year.

8 Independent examination fees

	2023 £	2022 £
Independent examination fee	<u>1,860</u>	<u>1,950</u>
Other fees were payable to the independent examiner's organisation were:		
Other services	270	-
	<u>270</u>	<u>-</u>

No other payments were made to the independent examiner's organisation.

9 Debtors

	2023 £	2022 £
Other debtors	2,022	7,644
Prepayments	26,881	25,501
	<u>28,903</u>	<u>33,145</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,983	2,322
Accruals	3,806	3,890
Income received in advance - see below	13,071	32,863
	<u>18,860</u>	<u>39,075</u>

10 Creditors: amounts falling due within one year - continued

	2023	2022
	£	£
Income received in advance of the period specified by the funder		
Brought forward	32,863	37,063
Released in the year	(32,863)	(37,063)
Deferred in the year	13,071	32,863
	<u>13,071</u>	<u>32,863</u>

11 Restricted funds

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-23 £
Sheffield City Council Core Grant 22-23	2,526	13,071	(15,597)	-	-
Sheffield City Council Core Grant 23-24	-	39,213	(35,641)	-	3,572
The National Lottery Community Fund - Home to Grow	62,912	166,334	(168,803)	-	60,443
Yorkshire Sport Foundation	1,367	-	(1,128)	-	239
ICB Clinical Room	-	20,000	(20,000)	-	-
ICB Personalised Health Care	-	2,500	(96)	-	2,404
ICB Cost of living	-	5,000	(5,000)	-	-
Freshgate Trust Foundation	-	2,000	(2,000)	-	-
The JG Graves Charitable Trust	-	3,000	(3,000)	-	-
South Yorkshire's Community Foundation	-	5,000	(5,000)	-	-
The Sarah Nulty Power of Music Foundation	-	500	(491)	-	9
Other funds	-	100	(100)	-	-
	<u>66,805</u>	<u>256,718</u>	<u>(256,856)</u>	<u>-</u>	<u>66,667</u>

The main restricted funds are:

Sheffield City Council Core Grant

Funding granted to support the core costs or running the drop in centre and Outreach programme - funding runs to 31/3

The National Lottery Community Fund - Home to Grow

The grant funds a 3 years project to put in place a more formal program of regular interventions, and to maintain a safe staff ratio.

Other restricted funding is applied for to cover specific activities or costs.

Prior year comparison

	Balance at 1-Jan-22 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-22 £
Sheffield City Council Core Grant 21-22	4,193	13,071	(17,264)	-	-
Sheffield City Council Core Grant 22-23	-	39,213	(36,687)	-	2,526
Sheffield City Council Community Covid Response Grant	4,200	-	(4,200)	-	-
The National Lottery Community Fund - Finding Home Again	22,678	65,000	(87,678)	-	-
The National Lottery Community Fund - Home to Grow	-	83,165	(20,253)	-	62,912
South Yorkshire's Community Foundation - Plant a seed	1,773	-	(1,773)	-	-
B&Q Foundation	3,133	-	(3,133)	-	-
The Grocers' charity	3,990	-	(3,990)	-	-
The JG Graves Trust	-	3,000	(3,000)	-	-
The Clothworkers' Foundation	-	10,000	(10,000)	-	-
West Riding Masonic Charities	-	5,000	(5,000)	-	-
Gay & Peter Hartley's Hillards Charitable Trust	-	1,000	(1,000)	-	-
The James Neill Trust Fund	-	1,000	(1,000)	-	-
Maximus	-	2,500	(2,500)	-	-
Wesleyan Foundation	-	10,000	(10,000)	-	-
Yorkshire Sport Foundation	-	5,027	(3,660)	-	1,367
	<u>39,967</u>	<u>237,976</u>	<u>(211,138)</u>	<u>-</u>	<u>66,805</u>

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2023

12 Designated funds

There were no designated funds during the year.

<i>Prior year comparison</i>	<i>Balance at 1-Jan-22 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfer £</i>	<i>Balance at 31-Dec-22 £</i>
<i>Information centre and shop</i>	11,573	120	(11,693)	-	-
	<u>11,573</u>	<u>120</u>	<u>(11,693)</u>	<u>-</u>	<u>-</u>

The trustees set aside £15,000 of large donations in the year to help support the set up of the information centre and shop.

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	2023 Total £
Current assets	239,217	-	66,667	305,884
Current liabilities	(18,860)	-	-	(18,860)
	<u>220,357</u>	<u>-</u>	<u>66,667</u>	<u>287,024</u>
<i>Net assets by fund - Prior year</i>	<i>General funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>2022 Total £</i>
Current assets	251,299	-	66,805	318,104
Current liabilities	(39,075)	-	-	(39,075)
	<u>212,224</u>	<u>-</u>	<u>66,805</u>	<u>279,029</u>

14 Operating lease commitments

At the year end the charity was committed to making the following payments under other operating leases as follows:

	2023 £	2022 £
Operating lease payments:		
Within 1 year	49,732	57,019
Within 2 to 5 years	48,165	75,408
Over 5 years	13,383	1,120
	<u>111,280</u>	<u>133,547</u>

BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)

England & Wales - Charity number 1087606

Accounts

Registered Charity Number: 1087606
Company Number: 03896342

Ben's Centre for Vulnerable People (Sheffield)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2022

Ben's Centre for Vulnerable People (Sheffield)

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Ben's Centre for Vulnerable People (Sheffield)

Legal and administrative information For the year ended 31 December 2022

Trustees

Ian (Ben) Sherman	Founding trustee	
Shannon Gabbert (nee Roberts)	Chair	Resigned 10 November 2022
Cllr Anne Murphy		Resigned 23 December 2022
Stephen Givnan		Resigned 4 July 2022
Elizabeth Williams		
Alan Brailey		
Stephen Parker		
Jade Hearsum		Appointed 10 November 2022
Sarah Batty		Appointed 2 February 2023
Brian Wilson	Company secretary	Appointed 2 March 2023

Company Secretary

Brian Wilson	Appointed 2 March 2023
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Key management

Chief Executive	Daryl Bishop
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Charity number

1087606

Company number

03896342

Registered office

22 Wilkinson Street
Sheffield
S10 2GB

Independent Examiner (and accountants)

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report For the year ended 31 December 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 in October 2019.

Structure, governance and management

The organisation is a charitable company limited by guarantee, established under a memorandum of association which established the objects and powers of the charity company, and is governed under its articles of association. The company registered as a charity in July 2001.

Under the articles, the trustees and other members of the board of trustees are elected or confirmed in office at each AGM. The Chair is elected for a two-year term.

The day-to-day management of the organisation is undertaken by the Chief Executive Officer (CEO), Daryl Bishop and is delivered from the Ben's Centre building five days a week (Monday to Friday) by our staff team. We also have a team of volunteers that make an invaluable contribution to our work.

In 2022, Ben's Centre lost three long-standing trustees from the management committee, these were Stephen Givnan, Shannon Gabbert and Anne Marie Murphy. We were able to recruit a new Trustee in 2022 and are continuing with the recruitment process. Jade Hearsum joined the trustees in November 2022, Sarah Batty in February 2023 and Brian Wilson in March 2023.

Objectives and activities

Ben's Centre for Vulnerable People (Ben's Centre) is a registered charity with the principal objective of relieving poverty, sickness and distress of persons suffering from addiction and street culture in the Sheffield area. In particular, through the provision of a day centre offering advice, food, clothing and washing facilities.

In practice the charity provides 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 enables substance misusers to access the centre whilst under the influence of drugs and/or alcohol. Ben's Centre provides its client 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 services 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.

The legal objects were amended during 2022 to formally widen the scope of clients from those with solely alcohol related problems to those with wider addiction issues to match the actual needs of the clients of Ben's Centre.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2022

In 2022, Ben's Centre invested in and further developed partnership working with other agencies by facilitating and hosting increased presence and impact from external agencies in the centre. This has promoted early intervention for our clients and has been an advantageous use of resources for our client group, the agencies involved, and the staff team. Some, but not all of the agencies accessing the centre were NHS based or housing services and the facilities were used free of charge. Hosting these services meant that we could provide a safe and neutral place for clients and professionals to meet and work towards appropriate success.

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.

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

Achievement and performance

2022 was another challenging year for Ben's Centre but also one of impact and achievement. Ben's Centre staff, board and volunteers worked hard to support our clients and develop the charity.

After a period of not being able to find a contractor to install a wet room in the building, we finally managed to get the work carried out in early 2022, thanks to funding from the Clothworker's Foundation. An important facility for the centre as many of our clients do not have access to hot water. We are often the only place where they can have a hot shower as well as other hygiene and clothes washing facilities.

Our core service remained at the centre of all that we did in 2022. The Project Manager, Support Workers and Outreach team continued their exceptional work providing client centred support to vulnerable clients. Led by the Chief Executive, the staff team completed new and refresher training to enable them to improve on the trauma informed support they already offer to those we help.

Income diversification came into focus for us again. We strengthened our Marketing and Communications strategy and also implemented a Fundraising strategy into this. This led to rapid improvements in our online marketing and social media platforms, which has raised awareness of our work and improved our level of one off and regular donations. We are further developing our reach and plan that in 2023 to gain some corporate funding/sponsorship.

Ben's Bazaar, Information Hub and Charity Shop finally opened its doors in January 2022. This has been a significant learning experience for the wider organisation, both in terms of resources needed and the additional management expectations the project requires. Grant funding was secured to help with the set-up costs which significantly supported the initial costs incurred. The project has significantly increased our profile in the city centre. The retail arm of the project has secured both regular donors and regular shoppers. Our improved Marketing and Communications also underpinned these efforts and increased attention from local media on our work, which in turn brought in new funding opportunities.

Ben's Bazaar was agreed by the Board of Trustees as a low risk venture for our charity, worth trialling as a potential profitable income stream in the long term. The board agreed the target of the shop's finances breaking even in its first financial year, followed by moderate profits in subsequent years, targets which will be reviewed on a regular basis by the staff team involved and the Board of Trustees.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2022

2022 was another strong financial year for Ben's Centre, thanks to the efforts of the Chief Executive Officer and Officer Manager. Our fundraising through trust and grant funding applications supported both core running costs and project funding throughout the year and we were successful with a reapplication to the National Lottery Reaching Communities Fund, giving us further 3 years of secure funding. We managed to be self sufficient whilst we were without lottery funding August to October 2022.

The team continued their work developing relationships locally with individuals and businesses to encourage one off and large donations to our work. Our improved Marketing and Communications also underpinned these efforts and increased attention from local media on our work, which in turn brought in new funding opportunities. We continue to pursue other sources of large pot funding.

We are aware that it is unlikely that we will receive further lottery funding once this grant comes to an end and are working on our funding strategy to support us through 2025 onwards.

Who we have supported in 2022

Up to **30** clients access the day centre each working day. Factors which affected average numbers in 2022 were excessive heat in the summer and excessive cold in the autumn. Since January 2022, an additional **36** clients were assessed for the day service, we estimate this to increase in 2023 as the cost-of-living increases and people are struggling with fuel poverty. 2954 client contacts were recorded in 2022. We invested more in partnership working with other agencies, which has led to better outcomes for our more vulnerable clients.

Housing shortages and the difficulties faced in contacting other services, including the knock-on effect of the pandemic, led to a challenging year in 2022 for our outreach team, however they continued to be a presence and listening ear in the city centre for our clients entrenched in street culture. The outreach team continued to strengthen our relationships with housing and other outreach agencies and those working with the vulnerable.

Three clients have been referred to Ben's Bazaar to take up client involvement placements in the information hub.

Overall, Ben's Centre has had another successful year. We have once more risen to the challenge of navigating the pandemic and the effects on our service. Staff development continues to be priority for the service. The team has continued to work to an exceptionally high standard. Our income diversification plans have begun to be implemented and our marketing has been improved. A full review of our governance, policies and procedures was also undertaken. Our fundraising remains strong and the charity's long term sustainability continues to be the main focus of the Board of Trustees and Senior Management Team. Finally and most importantly, we continue to have a positive impact on the vulnerable people we support. Providing security, consistency, one to one trauma informed care and comfort to each of our clients.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2022

Future Plans

As a part of the Ben's Centre business development we are committed to the following key areas:

- To continue to improve and develop our client support through staff training, partnership working with other sector organisations, growing our service provision and through other opportunities.
- To strengthen Ben's Centre's income generation and in doing so, improve the charities sustainability and resilience.
- To ensure Ben's Centre has the governance, policies and procedures in place to support its growth and development.

- To continue our ongoing work to build and invest in a board of trustees, staff team and volunteer base so they may work effectively, feel supported and have the confidence and capacity to fulfil the charities work and to meet any challenges in their role along the way.

As we move forward, the importance of developing new income streams for Ben's Centre continues to be a priority for the Board of Trustees and senior management team, we have worked hard to strengthen our tried and tested income streams, as well as to develop new ones to ensure our continued sustainability.

These include but are not limited to:

- Continuing to apply for small to medium sized grants on a regular basis.
- Applying for more large grant funding streams, such as the Lloyds Bank Foundation and the Hodge Foundation.
- Continuing to improve our marketing and communications to attract more regular individual donations as well as attract donations/partnerships with local businesses and high-net-worth individuals.
- Review of tendering opportunities as a means of bringing in new income for the charity
- Looking at corporate sponsorship

Contingency Planning:

We are aware that there is potential for a shortfall in our budget in 2023 onwards however the Board of Trustees and senior management team have reviewed what these contingencies may be and what they will mean for the service. Any contingencies will aim first and foremost to keep secure the positions of Ben's Centre employees and the continued running of the service. There will be a comprehensive contingency plan in place by September 2023, agreed by the Chief Executive Officer and Board of Trustees so actions can be taken without hesitation, should our income fall short.

The Board of Trustees is confident that, thanks to our strengthened reserves, should we face any financial difficulties in 2023, we will be able to weather those difficult periods in the short term whilst we work to build our income back up.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2022

Reserves policy

The trustees have agreed that Ben's Centre should aim to maintain unrestricted reserves at a level which equates to running costs for six months. This provides sufficient funds to enable the organisation to respond to a sudden loss of income or unforeseen liability and to ensure that it can continue to provide a service for our vulnerable client group for a reasonable amount of time. This target was approximately £199,000 for 2022.

Actual free reserves held at 31 December 2022 were £212,224.

The trustees regularly review the level of reserves held and discuss any foreseeable expenditure for major repairs and planned schedules of work. Free reserves are now being held in a separate account from our current account to give a clearer visualisation of the financial situation.

Small company provisions

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

The trustees declare that they have approved the trustees' report above on 6th July 23 and signed on behalf of the trustees by:

Print name:

Position:

Sherman (SHERMAN)
Trustee CHAIR

Independent Examiner's report to the trustees of Ben's Centre for Vulnerable People (Sheffield) ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: S Lightfoot
Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 10 July 2023

Ben's Centre for Vulnerable People (Sheffield)

**Statement of Financial Activities (incorporating an income and expenditure statement)
for the year ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Donations and grants	2	84,158	32,500	116,658	73,724	38,032	111,756
Charitable activities	3	24,919	205,476	230,395	33,661	190,284	223,945
Donated goods and textiles		36,979	-	36,979	496	-	496
Investments - bank interest		321	-	321	20	-	20
Other		1,480	-	1,480	1,849	-	1,849
Total income		147,857	237,976	385,833	109,750	228,316	338,066
Expenditure on:							
Information hub and shop	4	34,573	18,937	53,510	3,427	2,567	5,994
Other charitable activities	5	136,952	192,201	329,153	39,238	247,816	287,054
Total expenditure		171,525	211,138	382,663	42,665	250,383	293,048
Net income/(expenditure)		(23,668)	26,838	3,170	67,085	(22,067)	45,018
Transfer between funds	11	-	-	-	-	-	-
Net movement on funds		(23,668)	26,838	3,170	67,085	(22,067)	45,018
Total fund brought forward		235,892	39,967	275,859	168,807	62,034	230,841
Total funds carried forward		212,224	66,805	279,029	235,892	39,967	275,859

The statement of financial activities includes all gains and losses recognised in the year.

Ben's Centre for Vulnerable People (Sheffield)
Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	9	33,145	26,819
Cash at bank and in hand		284,959	291,282
Total current assets		<u>318,104</u>	<u>318,101</u>
Creditors: amounts falling due within one year	10	(39,075)	(42,242)
Net current assets		<u>279,029</u>	<u>275,859</u>
Total assets less current liabilities		279,029	275,859
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u><u>279,029</u></u>	<u><u>275,859</u></u>
Funds of the Charity			
General funds		212,224	224,319
Designated funds	12	-	11,573
Total Unrestricted funds		<u>212,224</u>	<u>235,892</u>
Restricted funds	11	66,805	39,967
Total funds	13	<u><u>279,029</u></u>	<u><u>275,859</u></u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 6th July 2023
and signed on its behalf by:

Print name: J. SHERMAN
Position: Trustee

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting Policies

(a) General

Ben's Centre for Vulnerable People (Sheffield) is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Ben's Centre for Vulnerable People (Sheffield) meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of services provided, or for a specified period of time, is deferred until the criteria for income recognition are met

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated goods - the value to the charity of donated goods sold is recognised as income when goods are sold, as it is deemed impractical to estimate the fair value of donated goods for resale because of the volume of low-value items.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

(e) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2022

1 Accounting Policies - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Operating leases

The charity classifies the lease of the property, photocopier and telephone system; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Donations	33,408	-	33,408	55,516	-	55,516
Lloyds Bank Foundation for England & Wales	27,250	-	27,250	5,208	-	5,208
Paul Grant Charitable Trust	10,000	-	10,000	10,000	-	10,000
Sheffield Town Trust	6,000	-	6,000	3,000	-	3,000
The Clothworkers' Foundation	-	10,000	10,000	-	-	-
Gay & Peter Hartley's Hillards Charitable Trust	-	1,000	1,000	-	-	-
West Riding Masonic Charities	-	5,000	5,000	-	-	-
The James Neill Trust Fund	-	1,000	1,000	-	-	-
The Spencer Charitable Trust	7,500	-	7,500	-	-	-
South Yorkshire's Community Foundation	-	-	-	-	5,000	5,000
The Breilms Trust	-	-	-	-	5,000	5,000
The Grocers' charity	-	-	-	-	5,000	5,000
The JG Graves Trust	-	-	-	-	3,000	3,000
Foodinate	-	-	-	-	332	332
Sheffield City Council Community Covid Response Grant	-	-	-	-	14,000	14,000
<i>Information hub and shop</i>						
The JG Graves Trust	-	3,000	3,000	-	-	-
Maximus	-	2,500	2,500	-	-	-
South Yorkshire's Community Foundation - Wesleyan						
Foundation Fund	-	10,000	10,000	-	-	-
B&Q Foundation	-	-	-	-	5,000	5,000
Sheffield City Council ward pot	-	-	-	-	700	700
	84,158	32,500	116,658	73,724	38,032	111,756

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2022

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Sheffield City Council Core Services	-	52,284	52,284	-	60,284	60,284
The National Lottery Community Fund	-	148,165	148,165	-	130,000	130,000
Sheffield City Council - enhanced cleaning	1,200	-	1,200	1,600	-	1,600
Move More Empowered Communities	13,400	-	13,400	9,400	-	9,400
Sheffield CCG	2,500	-	2,500	2,500	-	2,500
Yorkshire Sport Foundation	-	5,027	5,027	-	-	-
<i>Other charitable income</i>						
Student placement fees	7,819	-	7,819	20,161	-	20,161
	24,919	205,476	230,395	33,661	190,284	223,945

4 Expenditure on information hub and shop

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Repairs and maintenance	-	577	577	2,404	2,203	4,607
Utilities and rates	2,447	1,044	3,491	696	-	696
Other costs	2,022	3,839	5,861	327	364	691
Volunteer expenses	258	-	258	-	-	-
Staff costs - salaries	5 29,846	13,477	43,323	-	-	-
	34,573	18,937	53,510	3,427	2,567	5,994

The information hub and shop (Ben's Bazaar) was set up in late 2021 to:

- Provide client involvement placements in the information hub and retail training
- Provide a drop off point for those who aren't ready to meet at the Day Centre, and for the general public to get information on organisations and charities in Sheffield.
- raise funds by selling donated items in the charity shop (opened in January 2022)

5 Expenditure on other charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Staff costs - salaries	5	72,185	127,036	199,221	9,248	173,509	182,757
Volunteer costs		305	850	1,155	90	616	706
Other staff costs		5,980	174	6,154	2,035	1,428	3,463
Payroll and other services		1,761	-	1,761	1,310	-	1,310
Catering		2,559	2,000	4,559	1,931	1,208	3,139
Activities		2,918	1,157	4,075	2,460	1,694	4,154
Rent		5,652	35,213	40,865	-	40,510	40,510
Premises repairs and maintenance		5,558	12,350	17,908	9,371	1,128	10,499
Premises utilities and rates		17,662	4,533	22,195	2,207	16,493	18,700
Cleaning and health and safety		6,917	244	7,161	2,387	2,237	4,624
Telephone		4,041	3,050	7,091	761	3,652	4,413
Insurance		2,525	1,732	4,257	463	3,803	4,266
Office expenses		5,496	1,398	6,894	4,568	480	5,048
Other costs		1,443	2,464	3,907	1,747	38	1,785
Accountancy costs		-	-	-	420	840	1,260
Independent examiners fee	8	1,950	-	1,950	240	180	420
		136,952	192,201	329,153	39,238	247,816	287,054

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2022

5 Staff costs

	2022 £	2021 £
Salaries	229,793	173,582
Employer's National Insurance contributions	13,922	10,563
Employer's allowance	(5,000)	(4,339)
Employer's pension contributions	3,829	2,951
	<u>242,544</u>	<u>182,757</u>

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 17 (2021: 10).

6 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2021: £nil). No trustees received any out of pocket expenses during the year (2021: One trustee received travel expenses of £23). No other trustees were reimbursed any out of pocket expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £33,352 (2021: £30,277).

7 Related Party Transactions

Anne Marie Murphy, a trustee during the year, is a local councillor. Ben's Centre receives funding from Sheffield City Council - Anne Marie is not in a position to influence any funding received from Sheffield City Council.

There were no other related party transactions during the year.

8 Independent examination fees

	2022 £
Independent examination fee	<u>1,950</u>

No other payments were made to the independent examiner's organisation.

9 Debtors

	2022 £	2021 £
Other debtors	7,644	-
Prepayments	25,501	26,819
	<u>33,145</u>	<u>26,819</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,322	2,286
Accruals	3,890	2,893
Income received in advance - see below	32,863	37,063
	<u>39,075</u>	<u>42,242</u>
Income received in advance of the period specified by the funder		
Brought forward	37,063	13,071
Released in the year	(37,063)	(13,071)
Deferred in the year	32,863	37,063
	<u>32,863</u>	<u>37,063</u>

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2022

11 Restricted funds

	Balance at 1-Jan-22 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-22 £
Sheffield City Council Core Grant 21-22	4,193	13,071	(17,264)	-	-
Sheffield City Council Core Grant 22-23	-	39,213	(36,687)	-	2,526
Sheffield City Council Community Covid Response Grant	4,200	-	(4,200)	-	-
The National Lottery Community Fund - Finding Home Again	22,678	65,000	(87,678)	-	-
The National Lottery Community Fund - Home to Grow	-	83,165	(20,253)	-	62,912
South Yorkshire's Community Foundation - Plant a seed	1,773	-	(1,773)	-	-
B&Q Foundation	3,133	-	(3,133)	-	-
The Grocers' charity	3,990	-	(3,990)	-	-
The JG Graves Trust	-	3,000	(3,000)	-	-
The Clothworkers' Foundation	-	10,000	(10,000)	-	-
West Riding Masonic Charities	-	5,000	(5,000)	-	-
Gay & Peter Hartley's Hillards Charitable Trust	-	1,000	(1,000)	-	-
The James Neill Trust Fund	-	1,000	(1,000)	-	-
Maximus	-	2,500	(2,500)	-	-
Wesleyan Foundation	-	10,000	(10,000)	-	-
Yorkshire Sport Foundation	-	5,027	(3,660)	-	1,367
	39,967	237,976	(211,138)	-	66,805

The main restricted funds are:

Sheffield City Council Core Grant

Funding granted to support the core costs of running the drop in centre and Outreach programme - funding runs to 31/3

The National Lottery Community Fund - Home to Grow

The grant funds a 3 years project to put in place a more formal program of regular interventions, and to maintain a safe staff ratio.

Other restricted funding is applied for to cover specific activities or costs.

Prior year comparison	Balance at 1-Jan-21 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-21 £
Sheffield City Council Core Grant 20-21	1,827	13,071	(14,898)	-	-
Sheffield City Council Core Grant 21-22	-	47,213	(43,020)	-	4,193
Sheffield City Council Garden Grant	262	-	(262)	-	-
Sheffield City Council Community Covid Response Grant	-	14,000	(9,800)	-	4,200
Sheffield City Council - ward pot	-	700	(700)	-	-
The National Lottery Community Fund - Finding Home Again	56,315	130,000	(163,637)	-	22,678
South Yorkshire's Community Foundation - covid response	2,369	-	(2,369)	-	-
Sheffield Town Trust	1,261	-	(1,261)	-	-
South Yorkshire's Community Foundation - Plant a seed	-	5,000	(3,227)	-	1,773
The Brelms Trust	-	5,000	(5,000)	-	-
B&Q Foundation	-	5,000	(1,867)	-	3,133
Foodinate	-	332	(332)	-	-
The Grocers' charity	-	5,000	(1,010)	-	3,990
The JG Graves Trust	-	3,000	(3,000)	-	-
	62,034	228,316	(250,383)	-	39,967

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2022

12 Designated funds

	Balance at 1-Jan-22 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-22 £
Information centre and shop	11,573	120	(11,693)	-	-
	11,573	120	(11,693)	-	-

The trustees have set aside £15,000 of large donations in the year to help support the set up of the information centre and shop.

<i>Prior year comparison</i>	<i>Balance at 1-Jan-21 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfer £</i>	<i>Balance at 31-Dec-22 £</i>
Information centre and shop	-	-	(3,427)	15,000	11,573
	-	-	(3,427)	15,000	11,573

The trustees set aside £15,000 of large donations in the year to help support the set up of the information centre and shop.

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	2022 Total £
Current assets	251,299	-	66,805	318,104
Current liabilities	(39,075)	-	-	(39,075)
	212,224	-	66,805	279,029
<i>Net assets by fund - Prior year</i>	<i>General funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>2021 Total £</i>
Current assets	266,561	11,573	39,967	248,642
Current liabilities	(42,242)	-	-	(17,801)
	224,319	11,573	39,967	230,841

14 Operating lease commitments

At the year end the charity was committed to making the following payments under other operating leases as follows:

	2022 £	2021 £
Operating lease payments:		
Within 1 year	57,019	49,519
Within 2 to 5 years	75,408	125,706
Over 5 years	1,120	7,842
	133,547	183,067

BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)

England & Wales - Charity number 1087606

Accounts

Registered Charity Number: 1087606
Company Number: 03896342

Ben's Centre for Vulnerable People (Sheffield)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2021

Ben's Centre for Vulnerable People (Sheffield)

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Ben's Centre for Vulnerable People (Sheffield)

Legal and administrative information For the year ended 31 December 2021

Patron

Rt Rev Ralph Heskett

resigned on 28 October 2021

Trustees

Ian (Ben) Sherman

Founding trustee

Shannon Gabbert (nee Roberts)

Chair

Cllr Anne Murphy

Stephen Givnan

Elizabeth Williams

Alan Brailey

Stephen Parker

Wendy Allen

resigned on 25 March 2021

Key management

Chief Executive

Daryl Bishop

Charity number

1087606

Company number

03896342

Registered office

22 Wilkinson Street

Sheffield

S10 2GB

Accountants

VAS Community Accountancy

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

Independent Examiner

John O'Brien FAIA, FCCA, FACIE

Community Accounting Plus

Units 1 and 2, Northwest

41 Talbot Street

Nottingham

NG1 5GL

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report

For the year ended 31 December 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 in October 2019.

Structure, governance and management

The organisation is a charitable company limited by guarantee, established under a memorandum of association which established the objects and powers of the charity company, and is governed under its articles of association. The company registered as a charity in July 2001.

Under the articles, the trustees and other members of the board of trustees are elected or confirmed in office at each AGM. The Chair is elected for a two-year term.

The day-to-day management of the organisation is undertaken by the Chief Executive Officer (CEO), Daryl Bishop and is delivered from the Ben's Centre building five days a week (Monday to Friday) by our staff team. We also have a team of volunteers that make an invaluable contribution to our work.

In 2021, the Board of Trustees, CEO and Office Manager conducted a comprehensive review of our governance, policies and procedures. This was undertaken due to the development and advancement of Ben's Centre outpacing the level of governance, policies and procedures in place.

Thanks in no small part to the exceptional hard work of the Office Manager, Ben's Centre now has comprehensive governance in place, pertaining to all areas of our charitable work. In addition, we have upgraded our policies and procedures in health and safety, safeguarding, finance, HR and other essential areas. This process has been an important exercise for the board of trustees and senior management team. We can now move forward reassured that we have the processes in place to work to the best of our ability and develop Ben's Centre even further. As a part of the review we also introduced years and two yearly review protocols for all governance, policy and procedure forms dependent on their content.

Objectives and activities

Ben's Centre for Vulnerable People (Ben's Centre) is a registered charity with the principal objective of relieving poverty, sickness and distress of persons suffering from addiction and street culture in the Sheffield area. In particular, through the provision of a day centre offering advice, food, clothing and washing facilities

In practice the charity provides 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 enables substance misusers to access the centre whilst under the influence of drugs and/or alcohol. Ben's Centre provides its client 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 services 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.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued

For the year ended 31 December 2021

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.

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

Achievement and performance

2021 was another challenging year for Ben's Centre but also one for of impact and achievement. As we continued to navigate the Covid-19 pandemic and the repercussions of the pandemic on our community, the Ben's Centre staff, board and volunteers worked hard to support our clients and develop the charity.

Having moved into our new premises in November 2020, by early 2021 we were settled into the new building and our clients were becoming used to coming to a new premises for support. Following some essential fundraising efforts, the Office Manager secured funding to install a wet room in the building too. An important facility for the centre as many of our clients do not have access to hot water. We are often the only place where they can have a hot shower as well as other hygiene and clothes washing facilities.

Throughout 2021, the staff team and volunteers continued to navigate the changing Covid-19 restrictions and lockdowns that continued to be in place. Thanks to the new larger premises, they were able to do this without significantly limiting the number of clients able to access the day centre or the level of support provided. 2021 also saw the return of standard monthly meetings of the Board of Trustees in person. A return which was welcomed by each member of the board.

Our core service remained at the centre of all that we did in 2021 and our Centre Manager, Support Officers and Outreach team continued their exceptional work providing client centred support to our vulnerable clients. Led by the Chief Executive, the staff team completed new and refresher training to enable them to improve on the trauma informed support they already offer to those we help.

In 2020, our plans for income diversification were put on hold by the onset of the pandemic but in 2021 we were once again able to put these plans into action. We were able to take on a placement student to develop our Marketing and Communications strategy. This led to rapid improvements in our online marketing and social media platforms which has raised awareness of our work and improved our level of one off and regular donations. The student was kept on following the placement end on a part time basis to continue to build on the improvements made.

In 2021, led by the Chief Executive Officer and Office Manager and supported by the Board of Trustees, our plans for opening a charity shop in the centre of Sheffield were developed and the aim of the opening the shop in January 2022 agreed, following some required maintenance and remedial work. In September 2021 the trustees signed for a retail property on The Moor, Sheffield. The property is a free of charge arrangement by Community Spaces, Ben's Centre being responsible for the rates, utilities and maintenance on the premises. Either party are able to end the agreement with 30 days' notice. The building is to be used as an information hub on the ground floor and charity shop on the 1st and 2nd floors.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2021

Based on the above, 'Ben's Bazaar' was agreed by the Board of Trustees as a low risk venture for our charity, worth trialling as a potential profitable income stream in the long term. The board agreed the target of the shop's finances breaking even in its first financial year, followed by moderate profits in subsequent years, targets which will be reviewed on a regular basis by the staff team involved and the Board of Trustees.

2021 was another strong financial year for Ben's Centre, thanks to the efforts of the Chief Executive Officer and Officer Manager. Our fundraising through trust and grant funding applications supported both core running costs and project funding throughout the year. The team continued their work developing relationships locally with individuals and businesses to encourage one off and large donations to our work. Our improved Marketing and Communications also underpinned these efforts and increased attention from local media on our work, which in turn brought in new funding opportunities.

In 2021, we also entered our final year of funding (ending in August 2022) from the National Lottery Reaching Communities Fund, from which we were awarded 3 years of large grant funding to support the running and development of our charity. As a result, plans to apply for another Reaching Communities grant were put in place and regular reviews of alternative large grant funding opportunities undertaken, to ensure the uninterrupted running of our services moving forward.

Who we have supported in 2021

Approximately 25-30 clients access the day centre each working day. At their initial contact all clients are assessed before being welcomed into the centre so that we can gather a brief history of their background and potential risks and triggers. We rarely exclude anyone and feel that every member of society needs a place to go for a while and take a break from issues that are troubling them and causing distress thus preventing them from moving on in their lives. Since January 2021, 148 clients have been assessed for the day service. We also have 11 clients who are classed as "advanced" and are managing or addressing their substance misuse and preparing for a more independent lifestyle.

We also have an outreach team that patrols the city centre and surrounding area, engaging with people who are homeless or entrenched in street culture. We issue weather appropriate clothing, underwear, sun creams, food and drinks and rely heavily on donations from individuals and organisations to provide all that we can to support those most in need. The outreach team expect to see 20-30 people each day and form trust within street culture community, their purpose being that after a period of relationship building the clients will access Ben's Centre for additional support. The team actively engage in multidisciplinary meetings and information share with other agencies to get the best outcomes for our client group. This creates a safety net across the city and ensures all clients have some form of support. It is difficult to estimate how many individuals are seen on the streets, for obvious reasons as we are only able to gather limited information until they are fully assessed at the centre, however it is estimated that there is contact with around 285 individuals each the year.

Overall, Ben's Centre has had another successful year. We have once more risen to the challenge of navigating the pandemic and the effects on our service. Our staff team have not only continued to work to an exceptionally high standard but have also training and developed in their roles too. Our income diversification plans have begun to be implemented and our marketing has been improved. A full review of our governance, policies and procedures was also undertaken. Our fundraising remains strong and the charity's long term sustainability continues to be the main focus of the Board of Trustees and Senior Management Team. Finally and most importantly, we continue to have a positive impact on the vulnerable people we support. Providing security, consistency, one to one trauma informed care and comfort to each of our clients.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued

For the year ended 31 December 2021

Future Plans

As a part of the Ben's Centre Business Plan 2021-23 we have identified the following key areas:

- To improve and develop our client support through staff training, partnership working with other sector organisations, growing our service provision and through other opportunities.
- **To strengthen Ben's Centre's income generation and in doing so, improve the charities sustainability and resilience.**
- **To ensure Ben's Centre has the governance, policies and procedures in place to support its growth and development.**
- To continue our ongoing work to build and invest in a board of trustees, staff team and volunteer base so they may work effectively, feel supported and have the confidence and capacity to fulfil the charities work and to meet any challenges in their role along the way.

As we move forward, the importance of developing new income streams for Ben's Centre continues to be a priority for the Board of Trustees and senior management team. Over the past three years, Ben's Centre has benefitted from a substantial grant from the National Lottery Reaching Communities Fund. This funding has been crucial in enabling our team to develop our service and to better support our clients and we have been very grateful for the support. This funding ended in August 2022 and the Board of Trustees and senior management team have worked hard to strengthen our tried and tested income streams, as well as to develop new ones to ensure our continued sustainability.

These include but are not limited to:

- Applying again to the National Lottery Reaching Communities Fund to follow on from our previous grant funding. This application is once more for three years of funding and will focus on helping to sustain our current services, which have been developed thanks to the generous funding we have previously received. The final outcome of this application is expected in October/November 2022.
- Continuing to apply for small to medium sized grants on a regular basis.
- Applying for more large grant funding streams, such as the Lloyds Bank Foundation and the Hodge Foundation.
- Opening *Ben's Bazaar*, our first charity shop as a means of supporting the core costs of our charitable work.
- Continuing to improve our marketing and communications to attract more regular individual donations as well as attract donations/partnerships with local businesses and high-net-worth individuals.
- Review of tendering opportunities as a means of bringing in new income for the charity.

Contingency Planning:

The ending of the Reaching Communities Funding changes our expected income from August 2022 substantially and though we are working hard to ensure that gap is filled by the activities detailed above, it is the Board of Trustees responsibility to ensure contingencies are in place should our income fall short of our expenditure once the funding ends.

The Board of Trustees and senior management team have reviewed what these contingencies may be and what they will mean for the service. Any contingencies will aim first and foremost to keep secure the positions of Ben's Centre employees and the continued running of the service. A comprehensive contingency plan is in place by September 2022, agreed by the Chief Executive Officer and Board of Trustees so actions can be taken without hesitation, should our income fall short.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2021

The Board of Trustees is confident that, thanks to our strengthened reserves, should we face any financial difficulties in 2022 or 2023, we will be able to weather those difficult periods in the short term whilst we work to build our income back up.

Reserves policy

The trustees have agreed that Ben's Centre should aim to maintain unrestricted reserves at a level which equates to running costs for six months. This provides sufficient funds to enable the organisation to respond to a sudden loss of income or unforeseen liability and to ensure that it can continue to provide a service for our vulnerable client group for a reasonable amount of time. This target was approximately £147,000 for 2021.

Actual free reserves held at 31 December 2021 were £224,319 which is above target. The excess reserves will be utilised if there are short-term funding gaps, as previously mentioned.

The trustees regularly review the level of reserves held and discuss any foreseeable expenditure for major repairs and planned schedules of work. Free reserves are now being held in a separate account from our current account to give a clearer visualisation of the financial situation.

Small company provisions

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

The trustees declare that they have approved the trustees' report above on 1st September 2022 and signed on behalf of the trustees by:

Print name: EE Williams
Position: Trustee
EE Williams

Independent Examiner's report to the trustees of Ben's Centre for Vulnerable People (Sheffield) ('the Company)

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

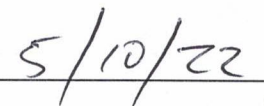
1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:


John O'Brien FAIA, FCCA, FACIE
Community Accounting Plus
Units 1 and 2, Northwest
41 Talbot Street
Nottingham
NG1 5GL

Date:



Ben's Centre for Vulnerable People (Sheffield)
Statement of Financial Activities (incorporating an income and expenditure statement)
for the year ended 31 December 2021

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restated - see note 15 Restricted funds	Total
	Notes	£	£	2021 £	£	£	2020 £
Income from:							
Donations and grants	2	73,724	38,032	111,756	63,459	23,660	87,119
Charitable activities	3	33,661	190,284	223,945	39,449	226,752	266,201
Donated goods and textiles		496	-	496	-	-	-
Investments - bank interest		20	-	20	23	-	23
Other		1,849	-	1,849	141	-	141
Total income		109,750	228,316	338,066	103,072	250,412	353,484
Expenditure on:							
Information hub and shop	4	3,427	2,567	5,994	-	-	-
Other charitable activities	5	39,238	247,816	287,054	12,783	217,198	229,981
Total expenditure		42,665	250,383	293,048	12,783	217,198	229,981
Net income/(expenditure)		67,085	(22,067)	45,018	90,289	33,214	123,503
Transfer between funds	11	-	-	-	11,155	(11,155)	-
Net movement on funds		67,085	(22,067)	45,018	101,444	22,059	123,503
Total fund brought forward		168,807	62,034	230,841	67,363	39,975	107,338
Total funds carried forward		235,892	39,967	275,859	168,807	62,034	230,841

The statement of financial activities includes all gains and losses recognised in the year.

Ben's Centre for Vulnerable People (Sheffield)
Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	9	26,819	21,376
Cash at bank and in hand		291,282	227,266
Total current assets		318,101	248,642
Creditors: amounts falling due within one year	10	(42,242)	(17,801)
Net current assets		275,859	230,841
Total assets less current liabilities		275,859	230,841
Creditors: amounts falling due after more than one year		-	-
Total net assets		275,859	230,841
Funds of the Charity			
General funds		224,319	168,807
Designated funds	12	11,573	-
Total Unrestricted funds		235,892	168,807
Restricted funds	11	39,967	62,034
Total funds	13	275,859	230,841

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 1st September 2022 and signed on its behalf by:

Print name: EE Williams
Position: Trustee
EE Williams

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts
for the year ended 31 December 2021

1 Accounting Policies

(a) General

Ben's Centre for Vulnerable People (Sheffield) is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Ben's Centre for Vulnerable People (Sheffield) meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of services provided, or for a specified period of time, is deferred until the criteria for income recognition are met

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated goods - the value to the charity of donated goods sold is recognised as income when sold, as it is deemed impractical to estimate the fair value of donated goods for resale because of the volume of low-value items.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

(e) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2021

1 Accounting Policies - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Operating leases

The charity classifies the lease of the property, photocopier and telephone system; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Income from donations and grants

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
Donations	55,516	-	55,516	53,459	-	53,459
Lloyds Bank Foundation for England & Wales	5,208	-	5,208	-	-	-
Paul Grant Charitable Trust	10,000	-	10,000	10,000	-	10,000
Sheffield Town Trust	3,000	-	3,000	-	2,078	2,078
South Yorkshire's Community Foundation	-	5,000	5,000	-	5,000	5,000
The Brelms Trust	-	5,000	5,000	-	5,000	5,000
The Grocers' charity	-	5,000	5,000	-	-	-
The JG Graves Trust	-	3,000	3,000	-	6,000	6,000
Foodinate	-	332	332	-	582	582
Sheffield City Council Community Covid Response Grant	-	14,000	14,000	-	5,000	5,000
<i>Information hub and shop</i>						
B&Q Foundation	-	5,000	5,000	-	-	-
Sheffield City Council ward pot	-	700	700	-	-	-
	73,724	38,032	111,756	63,459	23,660	87,119

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
Sheffield City Council Core Services	-	60,284	60,284	-	52,499	52,499
The National Lottery Community Fund	-	130,000	130,000	29,145	172,020	201,165
Sheffield City Council - enhanced cleaning	1,600	-	1,600	-	-	-
Move More Empowered Communities	9,400	-	9,400	-	-	-
Sheffield CCG	2,500	-	2,500	-	-	-
Sheffield City Council BAME - Community Safety Fund	-	-	-	500	-	500
South Yorkshire Policy and Crime Commissioners	-	-	-	-	2,233	2,233
<i>Other charitable income</i>						
Student placement fees	20,161	-	20,161	9,804	-	9,804
	33,661	190,284	223,945	39,449	226,752	266,201

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2021

4 Expenditure on information hub and shop

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Repairs and maintenance	2,404	2,203	4,607	-	-	-
Utilities and rates	696	-	696	-	-	-
Other costs	327	364	691	-	-	-
	3,427	2,567	5,994	-	-	-

The information hub and shop (Ben's Bazaar) was set up in late 2021 to:

- Provide client involvement placements in the information hub and retail training
- Provide a drop off point for those who aren't ready to meet at the Day Centre, and for the general public to get information on organisations and charities in Sheffield.
- raise funds by selling donated items in the charity shop (opened in January 2022)

5 Expenditure on other charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs - salaries	5	9,248	173,509	182,757	(3,661)	171,935	168,274
Volunteer costs		90	616	706	246	848	1,094
Other staff costs		2,035	1,428	3,463	453	-	453
Payroll and other services		1,310	-	1,310	1,129	-	1,129
Catering		1,931	1,208	3,139	661	1,514	2,175
Activities		2,460	1,694	4,154	525	165	690
Rent		-	40,510	40,510	-	11,313	11,313
Premises repairs and maintenance		9,371	1,128	10,499	558	4,569	5,127
Premises utilities and rates		2,207	16,493	18,700	(399)	7,863	7,464
Premises relocation costs		-	-	-	1,206	4,036	5,242
Cleaning and health and safety		2,387	2,237	4,624	1,133	3,439	4,572
Telephone		761	3,652	4,413	100	5,608	5,708
Insurance		463	3,803	4,266	747	1,848	2,595
Office expenses		4,568	480	5,048	7,622	1,433	9,055
Other costs		1,747	38	1,785	1,623	108	1,731
Accountancy costs		420	840	1,260	-	-	-
Independent examiners fee	8	240	180	420	840	-	840
Compliance and support consultancy		-	-	-	-	2,519	2,519
		39,238	247,816	287,054	12,783	217,198	229,981

5 Staff costs

	2021 £	2020 £
Salaries	173,582	158,991
Employer's National Insurance contributions	10,563	10,119
Employer's allowance	(4,339)	(3,661)
Employer's pension contributions	2,951	2,825
	182,757	168,274

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 10 (2020: 10).

6 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2020: £nil). No trustees received any out of pocket expenses during the year (2020: One trustee received travel expenses of £23). No other trustees were reimbursed any out of pocket expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £30,277 (2020: £21,415).

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2021

7 Related Party Transactions

Anne Marie Murphy, a trustee, is a local councillor. Ben's Centre receives funding from Sheffield City Council - Anne Marie is not in a position to influence any funding received from Sheffield City Council.

There were no other related party transactions during the year.

8 Independent examination fees

No other payments were made to the independent examiner's organisation.

9 Debtors

	2021 £	2020 £
Prepayments	26,819	21,376
	26,819	21,376

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,286	3,710
Accruals	2,893	1,020
Income received in advance - see below	37,063	13,071
	42,242	17,801
Income received in advance		
Brought forward	13,071	13,286
Released in the year	(13,071)	(13,286)
Deferred in the year	37,063	13,071
	37,063	13,071

11 Restricted funds

	Balance at 1-Jan-21 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-21 £
Sheffield City Council Core Grant 20-21	1,827	13,071	(14,898)	-	-
Sheffield City Council Core Grant 21-22	-	47,213	(43,020)	-	4,193
Sheffield City Council Garden Grant	262	-	(262)	-	-
Sheffield City Council Community Covid Response Grant	-	14,000	(9,800)	-	4,200
Sheffield City Council - ward pot	-	700	(700)	-	-
The National Lottery Community Fund - Finding Home Again	56,315	130,000	(163,637)	-	22,678
South Yorkshire's Community Foundation - covid response	2,369	-	(2,369)	-	-
Sheffield Town Trust	1,261	-	(1,261)	-	-
South Yorkshire's Community Foundation - Plant a seed	-	5,000	(3,227)	-	1,773
The Brelms Trust	-	5,000	(5,000)	-	-
B&Q Foundation	-	5,000	(1,867)	-	3,133
Foodinate	-	332	(332)	-	-
The Grocers' charity	-	5,000	(1,010)	-	3,990
The JG Graves Trust	-	3,000	(3,000)	-	-
	62,034	228,316	(250,383)	-	39,967

The main restricted funds are:

Sheffield City Council Core Grant

Funding granted to support the core costs of running the drop in centre and Outreach programme

South Yorkshire's Community Foundation - covid response

The grant funds a 3 years project to put in place a more formal program of regular interventions, and to maintain a safe staff ratio.

Other restricted funding is applied for to cover specific activities or costs

Ben's Centre for Vulnerable People (Sheffield)
Notes to the Accounts - continued
for the year ended 31 December 2021

11 Restricted funds - continued

Prior year comparison

	Balance at 1-Jan-20 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-20 £
Sheffield City Council Revenue Grant	8,807	13,286	(10,938)	(11,155)	-
Sheffield City Council Core Service Grant	-	39,213	(37,386)	-	1,827
Sheffield City Council Grant - covid response	-	5,000	(5,000)	-	-
Sheffield City Council Garden Grant	262	-	-	-	262
South Yorkshire Police	(1,128)	2,233	(1,105)	-	-
The National Lottery Community Fund	28,653	172,020	(144,358)	-	56,315
South Yorkshire's Community Foundation	3,381	-	(3,381)	-	-
South Yorkshire's Community Foundation - covid response	-	5,000	(2,631)	-	2,369
The Brelms Trust	-	5,000	(5,000)	-	-
Sheffield Town Trust	-	2,078	(817)	-	1,261
The JG Graves Charitable Trust	-	6,000	(6,000)	-	-
Foodinate	-	582	(582)	-	-
	<u>39,975</u>	<u>250,412</u>	<u>(217,198)</u>	<u>(11,155)</u>	<u>62,034</u>

12 Designated funds

	Balance at 1-Jan-21 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-21 £
Information centre and shop	-	-	(3,427)	15,000	11,573
	<u>-</u>	<u>-</u>	<u>(3,427)</u>	<u>15,000</u>	<u>11,573</u>

The trustees have set aside £15,000 of large donations in the year to help support the set up of the information centre and shop.

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	2021 Total £
Current assets	266,561	11,573	39,967	318,101
Current liabilities	(42,242)	-	-	(42,242)
	<u>224,319</u>	<u>11,573</u>	<u>39,967</u>	<u>275,859</u>
<i>Net assets by fund - Prior year</i>				
	General funds £	Designated funds £	Restricted funds £	2020 Total £
Current assets	186,608	-	62,034	248,642
Current liabilities	(17,801)	-	-	(17,801)
	<u>168,807</u>	<u>-</u>	<u>62,034</u>	<u>230,841</u>

14 Operating lease commitments

At the year end the charity was committed to making the following payments under other operating leases as follows:

	2021 £	2020 £
Operating lease payments:		
Within 1 year	49,519	41,964
Within 2 to 5 years	125,706	141,618
Over 5 years	7,842	-
	<u>183,067</u>	<u>183,582</u>

15 Prior year adjustment - reanalysis of income

The income analysis between donations and grants (note 2) and charitable activities (note 3) has been split to better show the funding of the charity.

BEN'S CENTRE FOR VULNERABLE PEOPLE (SHEFFIELD)

England & Wales - Charity number 1087606

Accounts

Registered Charity Number: 1087606
Company Number: 03896342

Ben's Centre for Vulnerable People (Sheffield)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2020

Ben's Centre for Vulnerable People (Sheffield)

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Ben's Centre for Vulnerable People (Sheffield)

Legal and administrative information For the year ended 31 December 2020

Patron

Rt Rev Ralph Heskett

Appointed as a patron on 19 March 2020

Trustees

Ben Sherman Founding trustee

Shannon Roberts Chair

Cllr Anne Murphy

Stephen Givnan

Elizabeth Williams

Alan Brailey

Stephen Parker

Wendy Allen

Rt Rev Ralph Heskett

Resigned as a trustee on 19 March 2020

Key management

Chief Executive Daryl Bishop

Charity number

1087606

Company number

03896342

Registered office

22 Wilkinson Street

Sheffield

S10 2GB

Independent Examiner

Sarah Lightfoot, FCA DChA

On behalf of:

VAS Community Accountancy

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report

For the year ended 31 December 2020

The Trustees, who are also Directors for the purposes of Company law, submit their annual report and the financial statements for the year ended 31 December 2020.

The Trustees confirm that the annual report and financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statements of Recommended Practice (SORP) (2nd edition), 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).

Structure, governance and management

The organisation is a charitable company limited by guarantee, established under a memorandum of association which established the objects and powers of the charity company, and is governed under its articles of association. The company registered as a charity in July 2001.

Under the articles, the trustees and other members of the board of trustees are elected or confirmed in office at each AGM. The Chair is elected for a two-year term.

The day-to-day management of the organisation is undertaken by the Chief Executive Officer (CEO), Daryl Bishop and is delivered from the Ben's Centre building five days a week (Monday to Friday) by our staff team. We also have a team of volunteers that make an invaluable contribution to our work.

In 2020, it was recognised by the Board of Trustees, CEO and Admin & Monitoring Officer that a comprehensive review of our governance, policies and procedures was required. In the last few years, Ben's Centre has grown significantly in its work capacity, engagement with clients and range of support offered. In addition, an important part of this growth is ensuring we have the financial capability for the Centre to continue its important work and for its continued growth. As such, the review was planned to go ahead in 2021, following the premises move, to ensure the review could be conducted with the diligence required.

Objectives and activities

Ben's Centre for Vulnerable People (Ben's Centre) is a registered charity with the principal objective of to relieve poverty, sickness and distress of persons with alcohol related problems in the Sheffield area in particular by the provision of a day centre offering advice, food, clothing and washing facilities

In practice the charity provides 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 enables substance misusers to access the centre whilst under the influence of drugs and/or alcohol. Ben's Centre provides its client 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 services 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.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2020

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.

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

Achievement and performance

2020 was a challenging year for Ben's Centre. The outbreak of Covid-19 required a complete overhaul of how we delivered our services during the pandemic. We had to ensure our clients felt supported by us and connected but also kept safe and indeed our priority was to keep the staff team safe too.

The staff team rose to the challenge admirably and led by CEO, Daryl Bishop, a contingency plan was put in place in March 2020 which was adapted according to the level of restrictions and recommendations available at each stage of the pandemic.

When the first lockdown was put in place any remaining volunteers (those who felt safe to continue) were asked to no longer attend the Centre. Trustees were asked to do the same and meetings began to be conducted on a weekly basis via Zoom. The meetings were changed from monthly to weekly to provide the staff team with the support they needed from the board whilst the new set up was put in place. The zoom meetings had the added benefit of allowing everyone to communicate remotely which was essential due to several of the trustees having to shield.

The staff team were all working remotely during the first lockdown but were able to keep in regular contact with Ben's Centre clients over the phone. Ben's Centre was also able to help coordinate care parcels (food, clothing) to the vulnerable people we support and those supported by other services also. This was essential as most Ben's Centre clients are not used to having their movement restricted as lockdown required as they are immersed in 'Street Culture'. Ben's Centre's regular contact, care packages as well as deliveries of activity books and donated electronics to help keep clients occupied made a tremendous difference to client wellbeing at these times.

As the situation with the pandemic improved enough for the Centre to be opened again the CEO recognised that access to the Centre would have to be heavily restricted to keep in line with Covid-19 social distancing guidance. The result being that only a handful of clients would be able to enter the Ben's Centre building at a time. In response the Trustees agreed to focus on finding new premises for the Centre which would have the space we needed to run our support services effectively and for clients to be able to properly access the service again.

Thanks to the exceptional work of the staff team, led by the CEO, Ben's Centre's funding was only minimally affected by the pandemic and our core funders continued to fund the charity throughout the entirety of 2020. The confidence our funders have in us is thanks to the hard work of the CEO, adapting our services to ensure continuity and a high level of support for clients despite the challenges the pandemic has brought.

As we were in a strong enough financial position, the Board negotiated the lease of 22 Wilkinson Street in Sheffield. A building significantly larger than the current Ben's Centre building. A key selling point of the new building was its large airy rooms which were crucial to ensuring clients could enter the Centre safely and that both clients and staff could work together with minimal risk and whilst adhering to the guidance in place at any given time.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2020

Whilst negotiating the lease for the new premises the Admin and Monitoring Officer, with the support of the Chair was also able to apply for an uplift on our existing Reaching Communities grant from The National Lottery Community Fund. Thanks to the Admin and Monitoring Officer's hard work the grant was awarded and enabled the transition to the new premises in November 2020 to run smoothly. As the grant contribution to the upfront costs of the move, whilst also contributing to core costs.

Our output statistics demonstrate just how much was achieved in 2020 despite lockdown restrictions and in some parts of the year having an "at the door" service:

	2019	2020
Client Contacts	5072	4696
Clients seen by Outreach Team	1903	1441
Meals/Food provided	5072	2800
Access to Clothing Store	1360	1979
Health Welfare Support	2385	2260
Mental Health Welfare Support	2462	1808

These figures represent the total numbers seen by the day centre staff and the outreach team, the comparison being the previous (pre-covid) year. Points to note are meals/food provided, we were unable to offer a cooked food provision from April – November 2020 and therefore for part of the year offered a packed lunch only. We did redirect our food distribution to a community kitchen where our clients could access hot food. Other services were able to offer a Meals on Wheels service to supported housing project, which some of our clients also benefitted from. Access to clothing saw a significant increase, at some points we had limited supplies however other agencies donated to us and therefore we gave out what we could to the people most in need. The figures are a fair representation of the fact that in whatever way we could, we kept the service running.

Ben's Centre was able to rise to the challenge Covid-19 brought thanks to its strong and adaptive staff team and the support of the Board of trustees. Not only this, but the charity also finished 2020 by hitting a new incredible milestone in our services progression. The new centre gives Ben's Centre the space it needs to expand and reach its potential. Our hope is that we can make 22 Wilkinson Street the Ben's Centre forever home and it will be a place of stability and safety for vulnerable people in Sheffield for many years to come.

Future Plans

As a part of the Ben's Centre Business Plan 2021-23 we have identified the following key areas:

- To Improve and develop our client support through staff training, partnership working with other sector organisations, growing our service provision and through other opportunities.
- To strengthen Ben's Centre's income generation and in doing so, improve the charities sustainability and resilience.
- To ensure Ben's Centre has the governance, policies and procedures in place to support its growth and development.
- To continue our ongoing work to build and invest in a board of trustees, staff team and volunteer base so they may work effectively, feel supported and have the confidence and capacity to fulfil the charities work and to meet any challenges in their role along the way.

Ben's Centre for Vulnerable People (Sheffield)

Trustees' annual report - continued For the year ended 31 December 2020

Reserves policy

Previously the reserves target was £25,000. As a result of the organisation being awarded National Lottery funding in 2019 and the subsequent increase in staffing, alongside moving to bigger premises, the trustees were aware that this previous target was insufficient to meet service continuity costs and financial liabilities. This needed to be increased to reflect a more realistic figure for running costs.

The trustees have agreed that Ben's Centre should aim to maintain unrestricted reserves at a level which equates to running costs for six months. This provides sufficient funds to enable the organisation to respond to a sudden loss of income or unforeseen liability and to ensure that it can continue to provide a service for our vulnerable client group for a reasonable amount of time. This target was approximately £147,000 for 2021.

Actual free reserves held at 31 December 2020 were £168,807, which is above the target. Ben's Centre has been extremely fortunate in that the National Lottery supported the organisation to increase its free reserves in the form of a liquidity payment of £29,145 and we also received a legacy of £25,000 during the year.

The trustees regularly review the amount of reserves held and discuss any foreseeable expenditure for major repairs and planned schedules of work. For transparency, the trustees have now agreed to transfer the free reserves held in the current account in the separate account to give a clearer visualisation of the restricted and unrestricted funds held.

Small company provisions

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

The trustees declare that they have approved the trustees' report above on 20/08/21 and signed on behalf of the trustees by:



Shannon Roberts
Chair of the Trustees

Independent Examiner's report to the trustees of Ben's Centre for Vulnerable People (Sheffield) ("the Company)

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Sarah Lightfoot, FCA DChA

On behalf of:

VAS Community Accountancy

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

Date:

24 August 2021

Ben's Centre for Vulnerable People (Sheffield)

Statement of Financial Activities (incorporating an income and expenditure statement) for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Income from:							
Donations and legacies		53,459	-	53,459	20,381	-	20,381
Charitable activities	2	49,449	250,412	299,861	-	155,929	155,929
Investments - bank interest		23	-	23	45	-	45
Other		141	-	141	-	-	-
Total income		103,072	250,412	353,484	20,426	155,929	176,355
Expenditure on:							
Charitable activities	3	12,783	217,198	229,981	19,220	129,474	148,694
Total expenditure		12,783	217,198	229,981	19,220	129,474	148,694
Net income/(expenditure)		90,289	33,214	123,503	1,206	26,455	27,661
Transfer between funds	11	11,155	(11,155)	-	-	-	-
Net movement on funds		101,444	22,059	123,503	1,206	26,455	27,661
Total fund brought forward		67,363	39,975	107,338	66,157	13,520	79,677
Total funds carried forward		168,807	62,034	230,841	67,363	39,975	107,338

The statement of financial activities includes all gains and losses recognised in the year.

Ben's Centre for Vulnerable People (Sheffield)

Balance Sheet as at 31 December 2020

	Notes	2020 £	2019 £
Current assets			
Debtors	9	21,376	3,280
Cash at bank and in hand		227,266	118,714
Total current assets		248,642	121,994
Creditors: amounts falling due within one year	10	(17,801)	(14,656)
Net current assets		230,841	107,338
Total assets less current liabilities		230,841	107,338
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>230,841</u>	<u>107,338</u>
Funds of the Charity			
Unrestricted funds		168,807	67,363
Restricted funds	11	62,034	39,975
Total funds	12	<u>230,841</u>	<u>107,338</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime and in accordance with FRS102 SORP

The financial statements were approved and authorised for issue by the Board on 20/08/21
and signed on its behalf by:



Shannon Roberts
Chair of the Trustees

Ben's Centre for Vulnerable People (Sheffield)

Notes to the Accounts for the year ended 31 December 2020

1 Accounting Policies

(a) General

Ben's Centre for Vulnerable People (Sheffield) is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Ben's Centre for Vulnerable People (Sheffield) meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of services provided is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

(e) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Ben's Centre for Vulnerable People (Sheffield)

Notes to the Accounts - continued for the year ended 31 December 2020

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

(j) Operating leases

The charity classifies the lease of the property, photocopier and telephone system; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Grants						
Sheffield City Council Core Services/ Revenue grant	-	57,499	57,499	-	53,146	53,146
The National Lottery Community Fund	29,145	172,020	201,165	-	65,000	65,000
Paul Grant Charitable Trust	10,000	-	10,000	-	10,000	10,000
South Yorkshire Policy and Crime Commissioners	-	2,233	2,233	-	2,233	2,233
The Brelms Trust	-	5,000	5,000	-	5,000	5,000
South Yorkshire's Community Foundation	-	5,000	5,000	-	4,650	4,650
The JG Graves Trust	-	6,000	6,000	-	3,000	3,000
Sheffield Town Trust	-	2,078	2,078	-	-	-
Sheffield City Council BAME - Community Safety Fund	500	-	500	-	-	-
Foodinate	-	582	582	-	2,800	2,800
Health Community Programme	-	-	-	-	5,100	5,100
The Foyle Foundation	-	-	-	-	5,000	5,000
Other charitable income						
Student placement fees	9,804	-	9,804	-	-	-
	49,449	250,412	299,861	-	155,929	155,929

3 Expenditure on charitable activities

Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Staff costs	5 (3,661)	171,935	168,274	5,561	107,427	112,988
Staff and volunteer travel	246	848	1,094	941	586	1,527
Other staff costs	453	-	453	-	-	-
Payroll and other services	1,129	-	1,129	1,072	-	1,072
Catering	661	1,514	2,175	445	2,333	2,778
Activities	525	165	690	1,237	-	1,237
Rent	-	11,313	11,313	-	14,500	14,500
Premises repairs and maintenance	558	4,569	5,127	178	1,002	1,180
Premises utilities and rates	(399)	7,863	7,464	4,623	865	5,488
Premises relocation costs	1,206	4,036	5,242	-	-	-
Cleaning and health and safety	1,133	3,439	4,572	-	-	-
Telephone	100	5,608	5,708	(18)	784	766
Insurance	747	1,848	2,595	(119)	184	65
Office expenses	7,622	1,433	9,055	4,406	34	4,440
Other costs	1,623	108	1,731	153	-	153
Independent examiners fee	8 840	-	840	-	500	500
Compliance and support consultancy	-	2,519	2,519	741	1,259	2,000
	12,783	217,198	229,981	19,220	129,474	148,694

Ben's Centre for Vulnerable People (Sheffield)**Notes to the Accounts - continued
for the year ended 31 December 2020****5 Staff costs**

	2020 £	2019 £
Salaries	158,991	108,287
Employer's National Insurance contributions	10,119	5,968
Employer's allowance	(3,661)	(3,000)
Employer's pension contributions	2,825	1,733
	168,274	112,988

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 10 (2019: 9).

6 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2019: £nil). One trustee received travel expenses of £023 during the year (2019: £nil). No other trustees were reimbursed any out of pocket expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £30,277 (2019: £21,415).

7 Related Party Transactions

Anne Marie Murphy, a trustee, is a local councillor. Ben's Centre receives funding from Sheffield City Council - Anne Marie is not in a position to influence any funding received from Sheffield City Council.

Shannon Roberts, a trustee, worked for South Yorkshire's Community Foundation during the year. Ben's Centre receives funding from South Yorkshire's Community Foundation - Shannon was not in a position to influence any funding received from this organisation.

There were no other related party transactions during the year.

8 Independent examination fees

	2020 £
Independent examination fee	840
Other fees were payable to the independent examiner's organisation were:	
Payroll	871
Other services	180
	1,051

Ben's Centre for Vulnerable People (Sheffield)

**Notes to the Accounts - continued
for the year ended 31 December 2020**

9 Debtors

	2020	2019
	£	£
Prepayments	21,376	3,280
	<u>21,376</u>	<u>3,280</u>

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	3,710	870
Accruals	1,020	500
Grants received in advance - see below	13,071	13,286
	<u>17,801</u>	<u>14,656</u>
Grants received in advance		
Brought forward	13,286	13,286
Released in the year	(13,286)	(13,286)
Deferred in the year	13,071	13,286
	<u>13,071</u>	<u>13,286</u>

Ben's Centre for Vulnerable People (Sheffield)

Notes to the Accounts - continued for the year ended 31 December 2020

11 Restricted funds

	Balance at 1-Jan-20 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-20 £
Sheffield City Council Revenue Grant	8,807	13,286	(10,938)	(11,155)	-
Sheffield City Council Core Service Grant	-	39,213	(37,386)	-	1,827
Sheffield City Council Grant - covid response	-	5,000	(5,000)	-	-
Sheffield City Council Garden Grant	262	-	-	-	262
South Yorkshire Police	(1,128)	2,233	(1,105)	-	-
The National Lottery Community Fund	28,653	172,020	(144,358)	-	56,315
South Yorkshire's Community Foundation	3,381	-	(3,381)	-	-
South Yorkshire's Community Foundation - covid response	-	5,000	(2,631)	-	2,369
The Brelms Trust	-	5,000	(5,000)	-	-
Sheffield Town Trust	-	2,078	(817)	-	1,261
The JG Graves Charitable Trust	-	6,000	(6,000)	-	-
Foodinate	-	582	(582)	-	-
	39,975	250,412	(217,198)	(11,155)	62,034

Sheffield City Council Revenue Grant

Funding from the Council for covers the core costs and manager's salary. The 2017-2020 funding agreement finished on 31/3/20 - this grant has been fully spent and so the restricted fund balance that has built up over previous years has been transferred to unrestricted funds.

Sheffield City Council Core Service Grant

Funding from the Council for covers the core costs, manager's salary and other staff costs. The annual funding agreement ends on 31/3/21 when the deficit will be covered by the final quarter's funding.

Sheffield City Council Grant - covid response

Funding support to cover one-off costs in relation to covid-19 and relocation costs.

The National Lottery Community Fund

Funding received for 3 years from April 2019 to cover core costs and salaries. During 2020 an uplift to the original grant was agreed, in response to the pandemic and office relocation costs. £29,145 liquidity funding was provided as part of this uplift, and has been treated as unrestricted income to increase free reserves.

South Yorkshire's Community Foundation - covid response

Funding support to cover one-off costs in relation to covid-19 and relocation costs.

All other funding was received to support core costs and salaries.

Prior year comparison

	Balance at 1-Jan-19 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-19 £
Sheffield City Council Grant	13,258	53,146	(57,597)	-	8,807
Sheffield City Council Garden Grant	262	-	-	-	262
South Yorkshire Police	-	2,233	(3,361)	-	(1,128)
National Lottery	-	65,000	(36,347)	-	28,653
South Yorkshire's Community Foundation	-	4,650	(1,269)	-	3,381
Paul Grant Charitable Trust	-	10,000	(10,000)	-	-
The Brelms Trust	-	5,000	(5,000)	-	-
Foyle Foundation	-	5,000	(5,000)	-	-
The JG Graves Charitable Trust	-	3,000	(3,000)	-	-
Foodinate	-	2,800	(2,800)	-	-
Health Community Programme	-	5,100	(5,100)	-	-
	13,520	155,929	(129,474)	-	39,975

Ben's Centre for Vulnerable People (Sheffield)

**Notes to the Accounts - continued
for the year ended 31 December 2020**

12 Net assets by fund

	Unrestricted funds £	Restricted funds £	2020 Total £
Tangible fixed assets	-	-	-
Current assets	186,608	62,034	248,642
Current liabilities	(17,801)	-	(17,801)
	168,807	62,034	230,841

Net assets by fund - Prior year

	Unrestricted funds £	Restricted funds £	2019 Total £
Current assets	68,733	53,261	121,994
Current liabilities	(1,370)	(13,286)	(14,656)
	67,363	39,975	107,338

13 Operating lease commitments

At the year end the charity was committed to making the following payments under other operating leases as follows:

	2020 £	2019 £
Operating lease payments:		
Within 1 year	41,964	3,772
Within 2 to 5 years	141,618	20,432
	183,582	24,204