

**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 £
<b>Income from:</b>							
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
<b>Total income</b>		<b>175,926</b>	<b>256,718</b>	<b>432,644</b>	<b>147,857</b>	<b>237,976</b>	<b>385,833</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>167,793</b>	<b>256,856</b>	<b>424,649</b>	<b>171,525</b>	<b>211,138</b>	<b>382,663</b>
<b>Net movement on funds</b>		<b>8,133</b>	<b>(138)</b>	<b>7,995</b>	<b>(23,668)</b>	<b>26,838</b>	<b>3,170</b>
Total fund brought forward		212,224	66,805	279,029	235,892	39,967	275,859
<b>Total funds carried forward</b>		<b>220,357</b>	<b>66,667</b>	<b>287,024</b>	<b>212,224</b>	<b>66,805</b>	<b>279,029</b>

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 £
<b>Current assets</b>			
Debtors	9	28,903	33,145
Cash at bank and in hand		276,981	284,959
<b>Total current assets</b>		305,884	318,104
Creditors: amounts falling due within one year	10	(18,860)	(39,075)
<b>Net current assets</b>		287,024	279,029
<b>Total assets less current liabilities</b>		287,024	279,029
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		287,024	279,029
<b>Funds of the Charity</b>			
General funds		220,357	212,224
Designated funds	12	-	-
Total Unrestricted funds		220,357	212,224
Restricted funds	11	66,667	66,805
<b>Total funds</b>	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
	<b>116,368</b>	<b>10,600</b>	<b>126,968</b>	<b>84,158</b>	<b>32,500</b>	<b>116,658</b>

**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	-	-	-
	<b>13,664</b>	<b>246,118</b>	<b>259,782</b>	<b>24,919</b>	<b>205,476</b>	<b>230,395</b>

**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
	<b>50,918</b>	<b>3,226</b>	<b>54,144</b>	<b>34,573</b>	<b>18,937</b>	<b>53,510</b>

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
		<b>115,610</b>	<b>253,630</b>	<b>369,240</b>	<b>136,952</b>	<b>192,201</b>	<b>329,153</b>

**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)	-	-
	<b>11,573</b>	<b>120</b>	<b>(11,693)</b>	<b>-</b>	<b>-</b>

*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**

	<b>General funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>2023 Total £</b>
Current assets	239,217	-	66,667	305,884
Current liabilities	(18,860)	-	-	(18,860)
	<b>220,357</b>	<b>-</b>	<b>66,667</b>	<b>287,024</b>
<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)
	<b>212,224</b>	<b>-</b>	<b>66,805</b>	<b>279,029</b>

**14 Operating lease commitments**

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

	<b>2023 £</b>	<b>2022 £</b>
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
	<b>111,280</b>	<b>133,547</b>