

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:

B. Wilson

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

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

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
	<u>331,549</u>	<u>111,280</u>