

# The Sherriff Centre



Annual Report 2022

# Trustees

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Father Robert Thompson

Marilyn Brooks

Tom Nielsen

Tom Rainbow

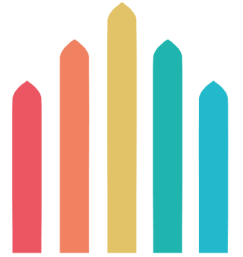
Tushi Banerjee

Nela Banovic

Heather Wood

# Funders

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CVS Brent

Camden Giving

Amazon Smile

Waitrose

Group Nexus

Hunters Estate Agents

Johns & Co Estate Agents

Jaffe Properties

A huge thank you to all our funders this year.



We became a registered charity in February 2014

# Aims & Objectives

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## We support

- Individuals
- Families
- Vulnerable people
- Lone parents
- Elderly people
- Homeless people

## We provide

- Free debt advice
- Food parcels + surplus food
- Additional needs play sessions
- Free activities
- Place of safety
- Place of welcome

Our aim is to create a space in West Hampstead where we are able to support those who are marginalized because of debt or other social and economic factors.

# Structure & Governance

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The Sanctuary Café NW6 employ and pay staff, meet the running costs of the building and all associated fees, including licences, insurances, business rates and utilities.

Any profits are then gift aided to The Sheriff Centre Charity.

A management team oversees the work of both the charity and the social enterprise. The board of trustees govern and manage the direction of the charity.

The charity employs one debt advice worker, Paul Scannell.



# How we operate as a social enterprise...

The Sheriff Centre Ltd

Registered Charity

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Debt Advice

The Food Share Project

Allotment Project

Suspended Coffees

Additional Needs Play

The Sanctuary Café NW6 Ltd

Trading Subsidiary

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The Sanctuary Cafe

Post Office

Hullabaloo Soft Play

Rentals and Parties

Live Music and Event Space



# Camden Stats

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30%

of families with  
children claim  
housing benefit

36%

of children are  
eligible for free  
school meals

50%

of parents are  
not currently in  
paid work

## Current Partners

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London Borough of Camden

Advice 4 Renters

Crisis Skylight

BrentHubs



# Charity Report

2022 has seen a return to normality for both our charity and trading subsidiary business. All Covid restrictions were lifted and all of our services have returned to face to face operations.

Our debt advice project has gone from strength to strength seeing 395 clients this year, and handling £41,750,675 worth of debt, achieving remarkable results for our clients. The service is held in incredibly high esteem by both Camden and Brent councils and Paul, our advisor, was asked to consult with Brent Council as to how they can best help residents with chronic debt. As a result of this Brent Council have said they will fast track all Sherriff Centre clients for debt relief and emergency grant help on Paul's recommendation alone, they will not require any further checks or red tape. This is unprecedented and life changing for our clients.

In addition to this, following recent meetings with a local MP's staff (Dawn Butler, MP for Brent Central) and decision makers within Brent Council, Paul has been invited to advise and train Brent Council staff to provide a more ethical, customer based revenue collection and enforcement service, along with how to identify an emergency situation, refer and signpost for advice.



Our food project known as the Free Food Store, underwent a change this year to better serve the clients we are aimed at helping. The project is now called The Food Share Project, and has two areas of focus. We provide surplus food, which is freely available to anyone who wishes to take it, this is to help reduce food waste and donations come mainly from Gail's bakery and local fruit and vegetable shops. Secondly, we now take referrals to provide clients with a food parcel, which is typically three days worth of food. Paul, our debt advisor, can refer, as can any support service such as family support



workers, mental health professionals, GP's and so on. We currently support 15 households.

We have again had a good year for fundraising, we were successfully awarded £10,000 from Brent CVS, who have funded the debt advice service in part for the last 2 years. We also received a further £8,000 from Brent Council to provide some specialist training, which will also contribute to our core costs.

In June, as part of Brent Council's 'You Decide' event to decide how to spend £400,000 of NCIL money, Jane, our Centre Director, pitched our debt advice service to an audience of Brent residents who would then vote for the projects they wanted to fund. We were happily successful and received the full amount we asked for which was £31,000 this will fund Paul, our debt advisor, for 2 years salary.

### **Future plans**

One of our volunteers came up with an excellent idea to make use of the alleyway at the back of the church to grow our own vegetables to enable us to provide fresh produce to our clients. To get the project started one of our volunteers' parents who came to a food drive we held in June made a donation of £3,000 to set this up, as he was so impressed with the work we do. We plan to begin work in early spring.

In the New Year we plan to bring back our popular additional needs sessions within our soft play for children with special needs, who benefit from a private and dedicated play session. Pre Covid we ran these as weekly sessions and received very positive feedback from parents who attended.



# Debt Advice at The Sherriff Centre

The Sherriff Centre is committed to providing advice and information that is:

- free
- independent
- confidential
- impartial

We offer advice on a wide range of financial issues including:

- utility debts
- rent arrears
- council tax arrears
- credit card debt
- benefit overpayments

We also aim to assist clients facing emergency situations including:

- eviction
- repossession
- disconnection
- imprisonment
- court hearing
- no money for food
- other crisis



A single parent client, with mental health issues living in damp accommodation with her 12 year old daughter contacted Paul for help. She was living on universal credit and struggling to make ends meet. With Paul's expert help she received a debt relief order for just over £7,000 and was able to get rehoused.

"I would love to give a review of my experience with your debt advisor Paul. I was in a big state having recently suffered from a breakdown and in lots of financial debt, housing and council tax arrears.

Paul was such a helpful person, he understood my situation and spent 1 hour with me in detail and gave me all aspects of advice to rectify my financial situation. I will always be most grateful to Paul and I am actually humble and emotional for the help I was given."

A client with rent arrears was facing eviction and homelessness.

After meeting with Paul, our advisor, incorrect benefit deductions were returned by Brent Council. In addition, housing benefit overpayment of just over £20,000 was found to be unenforceable as a debt by law.



"The reliability of The Sherriff Centre's service has seen referrals come from a wide range of different channels such as local clinics; schools; churches and housing associations, as well as Council departments and other organisations within the Hub Partnership."

**What Brent Hubs  
has to say:**



"Customers often come to Brent Hubs to resolve one issue but on further investigation into the presented need it becomes clear that they have multiple issues."

## Statement of Financial Activities: Year Ended 31 December 2022

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<b>Income + Endowments</b>	<b>2022</b>	<b>2021</b>
<b>Donations + Legacies</b>	<b>£</b>	<b>£</b>
Donations	2,907	3,071
Corporate Donations	-	750
Free Food Store	730	-
John Cooper Donation	3,000	-
Gift Aid	822	-
CVS Brent	4,948	9,375
National Lottery Grant		29,090
Camden Giving	6,538	1,500
Brent Training Grant	8,000	-
Brent Council Grant	16,016	-
Hunter Sponsor	1,000	-
Bank Interest	17	-
<b>Total Income</b>	<b>43,978</b>	<b>43,786</b>

## Statement of Financial Activities: Year Ended 31 December 2022

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Expenditure	2022	2021
Expenditure on charitable activities	£	£
Rent	16,992	13,992
Insurance	741	674
Other Establishment	1,454	-
Legal + Professional Fee's	1,200	1,200
Other Office Costs	-	497
Bank Charges	81	102
Direct Charitable Activity Costs	5,946	4,238
Overhead + Management Cost Recharges	235	31,986
Audio Equipment	-	18,573
<b>Total Expenditure</b>	<b>44,580</b>	<b>111,492</b>



# Chair's Report

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In looking at the developments within our charity and businesses at The Sherriff Centre this year the main highlight for me personally has been able to see the building come back to life again as we move into managing ongoing Covid in a different way. It has been wonderful to see the centre completely full at various times, as we were before Covid restrictions, with people using the Post Office, cafe/bar and children and carers enjoying not just Hullabaloo but also the classes which have resumed in the Lady Chapel of our building. Better still as we have also expanded what we offer, with other organisations and with the parish, Sofar Sounds concerts, ceilidhs, open mic, quizzes, to name a few, in the evenings in the last year so that it feels very much as if we are offering one of the most important community spaces of those in West Hampstead and beyond.

This aspect of how church buildings are creatively used to be central community hubs in really creative ways was at the heart of an article that was written about our charity in early January for The Telegraph Magazine. This gave us a national as well as a local profile and we continue to be visited by many from the UK and also abroad in order to see what we have achieved here. This great gift of the space is one that we will need to keep in constant development as we move forward. Along with the Parish one of our important focuses in the years to come will be to meet the general requirements for the upkeep of this beautiful heritage building as well as to think about how we wish to develop the building to meet our changing needs, those of the Parish as well as thinking about our obligations to limit our carbon footprint. It has been really good therefore this year that in order to streamline some of this building management and development that we as The Sherriff Centre have taken over direct responsibility for the day to day upkeep of the main building and the Parish Hall. We look forward to working more closely with the new operations and development manager of the Parish in the next year.

It has been a real delight to welcome new trustees to our board this year, Heather Wood and Nela Banovic. Between them they bring a really valuable range of skills including, governance, consultancy, knowledge of being a parent user of our facilities and local resident as well as of working in church contexts, that enrich our other members and their expertise. As we look towards our building developments, with that need for fundraising and our hope to expand the range of events that we put on in the evenings we have put out an advert for at least three more trustees. We are looking for those with skills in fundraising, building project management, events management as well IT. We look forward to being to shape a robust and broad board of trustees to meet the needs of the coming years.

Many of the other developments and achievements of this last year are set out in other reports here. But I would particularly like to highlight those that have expanded our conception of what it is we offer the local community:

The Food Share project offers local people experiencing food poverty really important help as well as cutting food waste in our partnership with local businesses who would otherwise dump produce. It is really fabulous that we are now supporting 15 local households through a referral system through this project and partner with a number of West Hampstead shops.



The Allotment Project which has seen the transformation of the strip of land outside the south side of the church building from a bit of waste land into a green space that produces food is a wonderful image for our care of the budding, the local community and the environment as a whole. As we move forward it would be good to consolidate on this expansion of what we offer and become a beacon for sustainable living.



Finally, one of the main achievements of this year has been the truly excellent amount that we have secured through successful grant applications and fundraising. The total for the year from grants, sponsorship and donations was £43,978. This enables us in the main to keep offering the high standard of debt advice that we have become well known for. But it also allows us to make a number of changes to what we are also able to offer through the businesses on site. Enormous credit for this must go to Jane Edwards our centre director who has been industrious in securing our financial position as well our local reputation. We are really grateful to her and all the staff for their commitment to the charitable objectives of The Sherriff Centre as well as their day to work. They are fundamental to all that we do and offer and they are a fabulous group of people to work with.

Robert Thompson  
Vicar of St James and St Marys Church  
Chair of trustees

**The Sheriff Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2022**

**A. I. GROMAN FCA**  
Chartered Accountants  
Groman and Company  
Chartered Accountant and Independent Examiner  
5 Violet Hill  
St. John's Wood  
London  
NW8 9EB

# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 December 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### **Reference and administrative details**

**Registered charity name**                The Sheriff Centre Limited

**Charity registration number**        1155848

**Company registration number**       08563341

**Principal office and registered office**   Flat 1, St James House  
Sherriff Road  
London  
NW6 2AP

**The Trustees**                                Fr Robert George Thompson  
Tushi Bannerjee  
Marilyn Shelagh Brooks  
Thomas Nielsen  
Richard Thomas Rainbow

**Independent examiner**                    A I Groman FCA  
Groman and Company  
Chartered Accountant and Independent Examiner  
5 Violet Hill  
St. John's Wood  
London  
NW8 9EB

# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2022**

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#### **Structure, governance and management**

##### **Governing document**

The Charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association dated 10th June 2012 and registered with the Charity Commission.

#### **Appointment, induction, and training of Trustees**

Trustees are sought via relevant organisations, targeted publicity and with three members ex officio - the Incumbent of the United Benefice of St Mary with All Souls, Kilburn and St James, West Hampstead and the two wardens of the parish of St James, West Hampstead. When considering new trustees, the Board has regard to the requirement for the skill and expertise required for the role.

Potential new trustees attend three meetings as observers before they are appointed as trustees and inducted into their legal obligations under charity and company law- and decision-making processes, the development plan for the charity and the recent financial performance. During induction trustees are encouraged to get to know the Sherriff Centre and to meet key staff.

#### **Organisation**

The charity is organised so that the trustees meet regularly to manage its affairs. The charity employs a part time debt advisor. The Centre Director, who manages both the charity and associated trading company, works part time for the charity. The centre director, working with the Chair is jointly responsible with the trustees for strategy, and sustainability, adherence to all legal and financial requirements, business and partnership development.

#### **Risk Management**

The charity has a risk management strategy which comprises:

- An periodic review of the risks the charity may face.
- The establishment of systems, procedures, and actions to mitigate those risks identified in the plan; and
  - The implementation of procedures and actions designed to minimise any potential impact upon the charity should those risks materialise. - Each area of the Centre undertakes its own risk assessments on a regular basis.

#### **Objectives and activities**

It is a place where all people are made welcome and able to access the services offered and through their activities can support other members of the same community. The Sherriff Centre aims to:

- Improve the quality of life for local people.
- Provide an accessible, welcoming venue and focal point for the community where residents can meet, socialise, and find rest and relaxation. - To offer a high quality, free and impartial debt advice service to local residents at the point of need.

The local community is defined largely as those living in the NW6 postcode, across both the London Borough

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# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 December 2022**

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of Camden and the London Borough of Brent, and to all families and residents who come to use our facilities. The area is one of considerable variation in terms of social and ethnic diversity and the charity seeks to be open to all people regardless of their gender, ethnicity, and sexuality, and economic circumstances, physical or mental ability.

#### **PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in running and planning the services provided at the charity. The trustees are aware of the need to consider how our planned activities and services will contribute to the aims and objectives they have set.

#### **PRINCIPAL ACTIVITIES UNDERTAKEN TO ACHIEVE OUR AIMS FOR THE PUBLIC BENEFIT**

Debt advice at The Sherriff Centre is committed to providing free, independent, confidential and impartial advice, information and support to people who live, work or study in West Hampstead and its surrounding area and who are experiencing financial difficulty. The service offers advice on a wide range of debt issues including, utility debts, rent and council tax arrears, credit debts, overpayments of benefits and tax credits. The service also aims to assist clients facing emergency situations including:- Creditor about to take drastic action, e.g. eviction, repossession, disconnection, imprisonment<sup>[1]</sup>Deadline approaching, e.g. replying to court forms, court hearing date- Other crisis, e.g. no money for food.

The service is currently available two days per week and we directly employ a debt advice worker. Our debt advice service is available to all local residents and works with all relevant local agencies. We have added a second key activity to our charitable services as during the first lockdown of 2020 we received funding from the Edward Harvest Fund to set up a food sustainability project.

We have a second service that runs within our premises. This is called a Food Share Project. We have surplus food donated from local businesses, for example, bread and fruit and vegetables, this is freely available for anyone to take. The second part of this project is providing food parcels by referral to households who are experiencing food poverty.

# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2022**

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#### **Achievements and performance**

2022 has seen all our services reopen without Covid restrictions and our debt advisor has been able to resume face to face appointments.

- We are extremely proud of our debt advice service, we have now seen 395 clients since service inception with a total indebtedness of £4,438,397. Our advisor continues to achieve life changing successes for our clients and is highly regarded by council officials. For example, following recent meetings with a local MP's staff (Dawn Butler, MP for Brent Central) and decision makers within Brent Council, our debt advisor has been invited to advise and train Brent Council staff to provide a more ethical, customer based revenue collection and enforcement service along with how to identify an emergency situation, refer and signposting for advice. Some of this training will raise revenue for our service.

• 2022 has seen the development of our food project and we now have a well established service, receiving regular donations and regularly assisting 15 households with food parcels.

Future plans include, bringing back our popular Additional Needs soft play sessions for children experiencing special needs and the development of an allotment at the rear of the church which will help us provide fresh vegetables for our food parcels.

We would like to thank our funders this year who have enabled us to carry on this vital work;

CVS Brent  
Camden Giving  
Amazon Smile  
Waitrose  
Group Nexus  
Hunters Estate Agents  
Johns & Co Estate Agents  
Jaffe Properties

# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 December 2022**

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##### **Financial review**

The statement of Financial Activities shows income for the year of £43,978 (2021 - £43,786) and total expenditure of £44,580 (2021 - £111,492).

##### **Reserves**

The present level of funding and reserves are considered adequate to support the running of the charity for the year ahead.

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on .....and signed on behalf of the board of trustees by:

Fr Robert George Thompson  
Trustee

# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of The Sheriff Centre Limited**

#### **Year ended 31 December 2022**

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I report to the trustees on my examination of the financial statements of The Sheriff Centre Limited ('the charity') for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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**

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 charities 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.

A I Groman FCA  
Independent Examiner

Groman and Company  
Chartered Accountant and Independent Examiner  
5 Violet Hill  
St. John's Wood  
London  
NW8 9EB



# The Sheriff Centre Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	6,729	37,232	43,961	43,786
Investment income	6	17	—	17	—
<b>Total income</b>		<b>6,746</b>	<b>37,232</b>	<b>43,978</b>	<b>43,786</b>
		= ==	= ==	= ==	=
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	7,348	37,232	44,580	111,492
<b>Total expenditure</b>		<b>7,348</b>	<b>37,232</b>	<b>44,580</b>	<b>111,492</b>
		= ==	= ==	= ==	=
		-	-	-	-
<b>Net expenditure and net movement in funds</b>		<b>(602)</b>	<b>—</b>	<b>(602)</b>	<b>(67,706)</b>
		=	=	=	=
<b>Reconciliation of funds</b>					
Total funds brought forward		9,348	—	9,348	77,054
		-	-	-	-
<b>Total funds carried forward</b>		<b>8,746</b>	<b>—</b>	<b>8,746</b>	<b>9,348</b>
		=	=	=	=

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

The notes on pages 9 to 14 form part of these financial statements.

**The Sheriff Centre Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 December 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Current assets</b>			
Cash at bank and in hand		<b>25,101</b>	23,401
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<b>(16,355)</b>	(14,053)
<b>Net current assets</b>		<b>8,746</b>	9,348
<b>Total assets less current liabilities</b>		<b>8,746</b>	9,348
<b>Net assets</b>		<b>8,746</b>	9,348
		= ==	=
<b>Funds of the charity</b>			
Unrestricted funds		<b>8,746</b>	9,348
<b>Total charity funds</b>	<b>13</b>	<b>8,746</b>	9,348
		=	=

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Fr Robert George Thompson  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2022**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Flat 1, St James House, Sherriff Road, London, NW6 2AP.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **The Sheriff Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 December 2022**

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#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **4. Limited by guarantee**

That charity is limited by guarantee of £1 per member without share capital.

# The Sheriff Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	2,907	–	2,907
Free food store	–	730	730
John Cooper donation	3,000	–	3,000
<b>Gifts</b>			
Gift aid	822	–	822
<b>Grants</b>			
CVS Brent	–	4,948	4,948
Camden Giving	–	6,538	6,538
Brent Training Grant	–	8,000	8,000
Brent Council Grant	–	16,016	16,016
<b>Sponsorship</b>			
Hunter sponsor	–	1,000	1,000
	<u>6,729</u>	<u>37,232</u>	<u>43,961</u>
	= ==	= == =	= == =
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	3,071	–	3,071
Corporate Donations	750	–	750
<b>Grants</b>			
CVS Brent	–	9,375	9,375
National Lottery Grant	–	29,090	29,090
Camden Giving	–	1,500	1,500
	–	–	–
	<u>3,821</u>	<u>39,965</u>	<u>43,786</u>
	=	=	=

# The Sheriff Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	17	17	—	—
	=	=	=	=

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Principal Activity	4,613	19,499	24,112
Support costs	2,735	17,733	20,468
	<u>7,348</u>	<u>37,232</u>	<u>44,580</u>
	=	=	=

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Principal Activity	—	95,097	95,097
Support costs	1,302	15,093	16,395
	<u>1,302</u>	<u>110,190</u>	<u>111,492</u>
	=	=	=

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Principal Activity	24,112	19,187	43,299	110,190
Governance costs	—	1,281	1,281	1,302
	<u>24,112</u>	<u>20,468</u>	<u>44,580</u>	<u>111,492</u>
	=	=	=	=

#### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,200
	=	=

#### 10. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

# The Sheriff Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 11. Trustee remuneration and expenses

SORP 2015 requires the following statements to be made:- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	5,852	3,550
PCC of St James	1,000	1,000
Other creditors	9,503	9,503
	<u>16,355</u>	<u>14,053</u>
	=	=

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	9,348	6,746	(7,348)	—	8,746
	=	=	=	=	=

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	9,465	3,821	(1,302)	(2,636)	9,348
	=	=	=	=	=

##### Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Restricted Fund	—	37,232	(37,232)	—	—
	=	=	=	=	=

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted Fund	67,589	39,965	(110,190)	2,636	—
	=	=	=	=	=

# The Sheriff Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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#### 14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	8,746 =	8,746 =
	Unrestricted Funds £	Total Funds 2021 £
Current assets	9,348 =	9,348 =



**The Sheriff Centre Limited**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2022**

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**The following pages do not form part of the financial statements.**

# The Sheriff Centre Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	2,907	3,071
Corporate Donations	—	750
Free food store	730	—
John Cooper donation	3,000	—
Gift aid	822	—
CVS Brent	4,948	9,375
National Lottery Grant	—	29,090
Camden Giving	6,538	1,500
Brent Training Grant	8,000	—
Brent Council Grant	16,016	—
Hunter sponsor	1,000	—
	<u>43,961</u>	<u>43,786</u>
	—	—
<b>Investment income</b>		
Bank interest receivable	17	—
	<u>—</u>	<u>—</u>
	—	—
<b>Total income</b>	<u>43,978</u>	<u>43,786</u>
	= = =	= = =
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Other post-retirement benefits	17,931	40,300
Rent	16,992	13,922
Insurance	741	674
Other establishment	1,454	—
Legal and professional fees	1,200	1,200
Other office costs	—	497
Bank charges	81	102
Direct charitable activity costs	5,946	4,238
Overheads and management cost recharges	235	31,986
Audio equipment	—	18,573
	<u>44,580</u>	<u>111,492</u>
	—	—
<b>Total expenditure</b>	<u>44,580</u>	<u>111,492</u>
	=	=
<b>Net expenditure</b>	<u>(602)</u>	<u>(67,706)</u>
	=	=

# The Sheriff Centre Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

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	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Payroll and consultancy recharges	17,931	40,300
Direct charitable activity costs	5,946	4,238
Overheads and management cost recharges	235	31,986
Audio equipment	—	18,573
	<u>24,112</u>	<u>95,097</u>
	—	—
<b><i>Support costs</i></b>		
Premises and management cost recharges	16,992	13,922
Insurance	741	674
Software and IT Costs	1,454	—
Other office costs	—	497
	<u>19,187</u>	<u>15,093</u>
	—	—
<b><i>Governance costs</i></b>		
Independent Examiner fees	1,200	1,200
Bank charges	81	102
	<u>1,281</u>	<u>1,302</u>
	—	—
<b>Expenditure on charitable activities</b>	<b>44,580</b>	<b>111,492</b>
	=	=

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## **The Sheriff Centre Ltd**

A.I. Groman FCA  
Groman & Company  
Chartered Accountants  
5 Violet Hill  
London, NW8 9EB

Dear Sir

### **The Sheriff Centre Ltd**

During the course of your preparation of our financial statements for the period ending 31 December 2022, the following representations were made to you by trustees.

1. We acknowledge as trustees our responsibilities for preparing financial statements, in accordance with the Financial Reporting Standards for Smaller Entities that give a true and fair view and for making accurate representations to you.
2. We confirm that all accounting records have been made available to you for the purposes of your work, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed in accordance with the Financial Reporting Standards for Smaller Entities.
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the Financial Reporting Standards for Smaller Entities.
7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.
8. We confirm that the company has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the company's ability to conduct its business.
10. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.
11. We confirm that there have been no actual or suspected instances of fraud involving trustees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees' regulators or others.

12. We confirm that, in our opinion, the charity is a going concern.
13. The effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the unadjusted misstatements is available.
14. We acknowledge our legal responsibilities regarding disclosure of information to you and confirm that:
  - so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware, and
  - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your work.

Yours faithfully

Signed on behalf of the board of trustees of The Sheriff Centre Ltd

Trustee.....

Date.....