

REGISTERED COMPANY NUMBER: CE023235 (England and Wales)
REGISTERED CHARITY NUMBER: 1192178

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
BEN SAUNDERS FOUNDATION

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

BEN SAUNDERS FOUNDATION

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BEN SAUNDERS FOUNDATION

Report of the Trustees for the year ended 30 September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objective is providing holidays to Teenagers and Young Adults who have suffered from cancer.

Significant activities

Our second year as a charity has been an incredible roller coaster of a journey. Whilst our first year was a year of immense challenge the second year has been one of consolidation and achievement. The Bath based foundation was created by Ben Saunders in August 2020. It was Ben's wish to never be forgotten and he wanted to achieve this by providing holidays for Teenagers and Young Adults with cancer.

We managed to purchase a third lodge at the same site in the Cotswolds in September 2022. The third home (Ben's legacy) is currently let permanently by the Hoburne site. The funds raised from this will be used to offset the costs long term for the other two holiday homes.

Ben's first foundation ball was held in February 2021 at the Apex Hotel in Bath, over 300 people attended and it was an amazing emotional evening for everyone in attendance.

As of the End September 2022 we have been able to provide a holiday for over 150 families. We were fully booked from April until the End of September. We also have another 50 families booked in between October 2022 and March 2023.

As well as supporting teenagers we now support younger children and bereaved parents.

We have received support from companies both local to Bath as well as nationally. We also received a second £10,000 grant from the National Lottery.

Public benefit

Public benefit is achieved by providing holiday accommodation for teenagers and young adults undergoing treatment for cancer, as well as for bereaved families. The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Volunteers

The Foundation relies on the support of many unpaid volunteers. The Trustees would like to take this opportunity to thank all our generous volunteers.

FINANCIAL REVIEW

Financial position

As shown on the balance sheet, the Trust's financial position is healthy.

Reserves policy

The charity's reserves policy is to hold funds in cash of at least £25,000 in order to cover at least six months' average overhead expenditure.

Going concern

The charity is a going concern. There are no material uncertainties about the charity's ability to continue its operation.

BEN SAUNDERS FOUNDATION

Report of the Trustees for the year ended 30 September 2022

FUTURE PLANS

We are very aware of the current cost of living crisis and the impact this is having on people's ability to support charities. With this in mind we received permission from the charity commission to employ someone to make grants applications. This has proved to be an incredible success and our ambition long term is to employ someone full time as we hope to support even more families.

The Foundation is an incredible charity and has been extremely successful in delivering an understanding and compassionate service. This is due to the unfortunate circumstances that led to the creation of this Charity. We plan to continue to grow our presence on social media and to reach out to an even larger community to ensure Ben is never forgotten.

The Chair of Trustees has a full understanding of the trauma of losing a child and is therefore able to communicate on a professional yet understanding level with all of the families who make contact for a holiday.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Ben Saunders Foundation CIO (the "Foundation") was registered as a charitable incorporated organisation on 5th November 2020, number 1192178. Its governing document is its constitution which was the basis of its registration and incorporation.

Recruitment and appointment of new trustees

Trustees are appointed by the board of Trustees. The charity's trustees and committee members are appointed by the Board of Trustees after due consideration being given to eligibility, personal competence, specialist skills and local availability. Trustees meet four times a year to consider proposals and deal with the governance of the charity.

Induction and training of new trustees

New trustees are inducted into the workings of the charity by the Board of Trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE023235 (England and Wales)

Registered Charity number
1192178

Registered office
165 The Hollow
Bath
BA2 1NJ

Trustees
T Saunders Chair
J Saunders Trustee
C Saunders Trustee
K Payton Trustee
A Webb Trustee
C Daniels Trustee
P Daniels Trustee

BEN SAUNDERS FOUNDATION

Report of the Trustees
for the year ended 30 September 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Catherine Edwards

FCA

Richardson Swift Audit Limited

11 Laura Place

Bath

BA2 4BL

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

Approved by order of the board of trustees on 5TH JAN 2023 and signed on its behalf by:

Tom Saunders

Tom Saunders - Trustee

**Independent Examiner's Report to the Trustees of
Ben Saunders Foundation**

Independent examiner's report to the trustees of Ben Saunders Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) 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 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 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 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.



Catherine Edwards
FCA
Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date:5/11/22.....

BEN SAUNDERS FOUNDATION

Statement of Financial Activities for the year ended 30 September 2022

		Year Ended 30.9.22 Unrestricted fund £	Period 5.11.20 to 30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	120,004	124,365
Other trading activities	3	48,746	83,872
Investment income	4	-	1
Total		<u>168,750</u>	<u>208,238</u>
EXPENDITURE ON			
Raising funds		17,966	9,488
Charitable activities			
Donations to individuals		4,500	662
Lodge expenses		35,112	12,393
Other		(145)	2,676
Total		<u>57,433</u>	<u>25,219</u>
NET INCOME		111,317	183,019
RECONCILIATION OF FUNDS			
Total funds brought forward		183,019	-
TOTAL FUNDS CARRIED FORWARD		<u>294,336</u>	<u>183,019</u>

The notes form part of these financial statements

BEN SAUNDERS FOUNDATION

Balance Sheet 30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	8	211,733	139,801
CURRENT ASSETS			
Stocks	9	2,500	1,000
Debtors	10	2,136	2,964
Cash at bank		81,848	42,750
		<u>86,484</u>	<u>46,714</u>
CREDITORS			
Amounts falling due within one year	11	(3,881)	(3,496)
NET CURRENT ASSETS		<u>82,603</u>	<u>43,218</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		294,336	183,019
NET ASSETS		<u>294,336</u>	<u>183,019</u>
FUNDS	12		
Unrestricted funds		<u>294,336</u>	<u>183,019</u>
TOTAL FUNDS		<u>294,336</u>	<u>183,019</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BEN SAUNDERS FOUNDATION

**Balance Sheet - continued
30 September 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5th Jan 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Tom Saunders', written over a dotted line.

Tom Saunders - Trustee

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements for the year ended 30 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised on receipt. Procedures are in place to ensure the completeness of income.

Shop and catering income is accounted for on a cash received basis.

Grant and legacies are accounted for once the charity is notified of its legal entitlement and the amount due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Lodges	- 5% on cost
Fixtures and fittings	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2022

1. ACCOUNTING POLICIES - continued

Donated goods

Donated goods, services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised (refer to the Trustees' annual report for more information about their contribution).

During the period covered by the accounts £2,004 of merchandise was donated for re-sale and £22,334 was raised from prizes donated by supporters of the charity.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will normally result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Hire Purchase and Leasing Agreements

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	Year Ended 30.9.22 £	Period 5.11.20 to 30.9.21 £
Donations	96,430	104,787
Gift aid	13,574	9,578
Grants	10,000	10,000
	<u>120,004</u>	<u>124,365</u>

The grant of £10,000 was received from the National Lottery.

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2022

3. OTHER TRADING ACTIVITIES

	Year Ended 30.9.22 £	Period 5.11.20 to 30.9.21 £
Fundraising events	24,407	64,438
Sale of merchandise	2,005	1,385
Raffles and competitions	22,334	18,049
	<u>48,746</u>	<u>83,872</u>

4. INVESTMENT INCOME

	Year Ended 30.9.22 £	Period 5.11.20 to 30.9.21 £
Bank interest	-	1
	<u>-</u>	<u>1</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.9.22 £	Period 5.11.20 to 30.9.21 £
Depreciation - owned assets	7,308	3,355
	<u>7,308</u>	<u>3,355</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the period ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the period ended 30 September 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	124,365
Other trading activities	83,872
Investment income	1
Total	<u>208,238</u>
EXPENDITURE ON	
Raising funds	9,488

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Donations to individuals	662
Lodge expenses	12,393
Other	2,676
Total	25,219
NET INCOME	183,019
TOTAL FUNDS CARRIED FORWARD	183,019

8. TANGIBLE FIXED ASSETS

	Lodges £	Fixtures and fittings £	Totals £
COST			
At 1 October 2021	137,107	6,049	143,156
Additions	78,500	740	79,240
At 30 September 2022	215,607	6,789	222,396
DEPRECIATION			
At 1 October 2021	3,260	95	3,355
Charge for year	7,182	126	7,308
At 30 September 2022	10,442	221	10,663
NET BOOK VALUE			
At 30 September 2022	205,165	6,568	211,733
At 30 September 2021	133,847	5,954	139,801

9. STOCKS

	2022 £	2021 £
Stocks	2,500	1,000

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	2,136	2,964
	<u>2,136</u>	<u>2,964</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	2,201	2,200
Accruals and deferred income	1,680	1,296
	<u>3,881</u>	<u>3,496</u>

12. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	183,019	111,317	294,336
	<u>183,019</u>	<u>111,317</u>	<u>294,336</u>
TOTAL FUNDS	<u>183,019</u>	<u>111,317</u>	<u>294,336</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,750	(57,433)	111,317
	<u>168,750</u>	<u>(57,433)</u>	<u>111,317</u>
TOTAL FUNDS	<u>168,750</u>	<u>(57,433)</u>	<u>111,317</u>

Comparatives for movement in funds

	Net movement in funds £	At 30.9.21 £
Unrestricted funds		
General fund	183,019	183,019
	<u>183,019</u>	<u>183,019</u>
TOTAL FUNDS	<u>183,019</u>	<u>183,019</u>

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,238	(25,219)	183,019
TOTAL FUNDS	<u>208,238</u>	<u>(25,219)</u>	<u>183,019</u>

13. RELATED PARTY DISCLOSURES

Donations received from Trustees amounted to £2,763 for the period.

BEN SAUNDERS FOUNDATION

Detailed Statement of Financial Activities for the year ended 30 September 2022

	Year Ended 30.9.22 £	Period 5.11.20 to 30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	96,430	104,787
Gift aid	13,574	9,578
Grants	10,000	10,000
	120,004	124,365
Other trading activities		
Fundraising events	24,407	64,438
Sale of merchandise	2,005	1,385
Raffles and competitions	22,334	18,049
	48,746	83,872
Investment income		
Bank interest	-	1
Total incoming resources	168,750	208,238
EXPENDITURE		
Raising donations and legacies		
Wages	705	-
Fundraising merchandise costs	-	3,619
Just Giving fees	2,372	2,040
Competition prizes	8,980	2,838
Advertising & promotional materials	4,106	291
	16,163	8,788
Other trading activities		
Opening stock	1,000	-
Purchases	3,303	1,700
Closing stock	(2,500)	(1,000)
	1,803	700
Charitable activities		
Rates and water	1,355	198
Insurance	1,082	641
Repairs & consumable items	11,645	3,521
Pitch Fees	13,240	4,678
Sundries	482	-
Freehold property	7,182	3,260
Carried forward	34,986	12,298

This page does not form part of the statutory financial statements

BEN SAUNDERS FOUNDATION

Detailed Statement of Financial Activities for the year ended 30 September 2022

	Year Ended 30.9.22 £	Period 5.11.20 to 30.9.21 £
Charitable activities		
Brought forward	34,986	12,298
Fixtures and fittings	126	95
Grants to individuals	4,500	662
	39,612	13,055
 Support costs		
Finance		
Bank charges	149	81
Other		
Computer costs	208	150
Postage and stationery	68	927
Sundries	186	222
	462	1,299
 Governance costs		
Accountancy and legal fees	(756)	1,296
Total resources expended	57,433	25,219
Net income	<u>111,317</u>	<u>183,019</u>

This page does not form part of the statutory financial statements