

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
BEN SAUNDERS FOUNDATION**

Richardson Swift
Chartered Accountants
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 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. 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).

Welcome to the Ben Saunders Foundation annual report for 2022/2023.

Our third year as a charity has been very busy.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Significant activities

We have provided holidays for over 100 families in the previous 12 months. These families have come from all four corners of England as well as many from both Wales and Scotland. In total since we took our first guest in April 2021 we have now supported over 275 families.

All of the families who stay with us have given us wonderful feedback and the majority of their stories can be found on our website. [Bensaundersfoundation.org](https://bensaundersfoundation.org)

Bens second foundation ball was held in February 2022 at the Apex Hotel in Bath, once again a maximum of 300 people were in attendance. The ball coincided with what would have been Ben's 21st birthday, it was an amazing emotional evening for everyone in attendance. A table of 10 nurses who treated Ben during his illness shows how much we are thankful for all the support Ben received.

During this last year we have also purchased a freezer for the Teenage Young Adult ward in Bristol. In addition to these all patients to this ward are now given vouchers to redeem in two local shops. We were also approached to support one particular young man who was undergoing cancer treatment, we agreed to fund his accommodation for 3 months as well as his travel costs to and from the hospital.

We also won the award for BBC Radio Bristol fundraisers of the year award which was very welcomed and keeps Ben's legacy firmly in the public eye.

We also received a third £10,000 grant from the National Lottery as well as over £20,000 from Tesco, £10,000 from Mendip Crematorium and many other four figure donations from multiple local and national businesses. We are truly thankful to everyone.

Our 200 club also continues to thrive, we pay out £500 in prize money every month and the proceeds of this pay for the pitch fees on the original holiday home Bens Retreat.

Public benefit

Public benefit is achieved by providing holiday accommodation for teenage and young adults undergoing treatment for cancer, as well as for bereaved families. The Trustees have given 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 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 6 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 2023

FUTURE PLANS

We intent to upgrade one of the holiday homes to a larger lodge with greater access for disabled people. We remain 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 continue to employ someone on a part time basis to make grants applications. This has proven to be successful to date.

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, we currently have just over 5,000 followers on facebook and the page is very active.

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 an unincorporated charity.

The Ben Saunders Foundation CIO (the "Foundation") was registered as a charitable incorporated organisation on 5th November 2020, number 1192178.

Recruitment and appointment of new trustees

Trustees are appointed by the board of Trustees and meet four times a year to consider proposals and deal with the governance of the charity.

There were four trustees at the beginning Thomas, Joanne and Charlie Saunders along with Karen Payton. A further three were added on 1st August 2021 being Paul & Claire Daniels as well as Abi Webb.

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 Charity number

1192178

Principal address

165 The Hollow
Bath
BA2 1NJ

Trustees

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

Independent Examiner

Catherine Edwards
Richardson Swift
Chartered Accountants
11 Laura Place
Bath
BA2 4BL

BEN SAUNDERS FOUNDATION

**Report of the Trustees
for the year ended 30 September 2023**

Approved by order of the board of trustees on 4th Dec 2023 and signed on its behalf by:

T Saunders
T Saunders - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Ben Saunders Foundation (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Richardson Swift
Chartered Accountants
11 Laura Place
Bath
BA2 4BL

Date: 5/12/23

BEN SAUNDERS FOUNDATION

Statement of Financial Activities for the year ended 30 September 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	141,659	120,003
Other trading activities	3	44,372	48,746
Total		<u>186,031</u>	<u>168,749</u>
 EXPENDITURE ON			
Raising funds	4	36,438	17,965
Charitable activities			
Donation to individual		3,337	4,500
Lodge Expense		44,778	35,112
Other		2,522	(145)
Total		<u>87,075</u>	<u>57,432</u>
 NET INCOME		98,956	111,317
 RECONCILIATION OF FUNDS			
Total funds brought forward		294,336	183,019
 TOTAL FUNDS CARRIED FORWARD		<u><u>393,292</u></u>	<u><u>294,336</u></u>

The notes form part of these financial statements

BEN SAUNDERS FOUNDATION

Balance Sheet 30 September 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	202,266	211,733
Investments	8	50,000	-
		<u>252,266</u>	<u>211,733</u>
CURRENT ASSETS			
Stocks	9	2,000	2,500
Debtors	10	2,974	2,136
Investments	11	25,000	-
Cash at bank		113,953	81,848
		<u>143,927</u>	<u>86,484</u>
CREDITORS			
Amounts falling due within one year	12	(2,901)	(3,881)
NET CURRENT ASSETS		<u>141,026</u>	<u>82,603</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>393,292</u>	<u>294,336</u>
NET ASSETS		<u>393,292</u>	<u>294,336</u>
FUNDS	13		
Unrestricted funds		393,292	294,336
TOTAL FUNDS		<u>393,292</u>	<u>294,336</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th DEC 2023 and were signed on its behalf by:


T Saunders - Trustee

The notes form part of these financial statements

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements for the year ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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.

Freehold property	- 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 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.

Donated goods

Where donated services have been received an equivalent donation has been recognised within income.

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	126,556	96,429
Gift aid	5,103	13,574
Grants	10,000	10,000
	<u>141,659</u>	<u>120,003</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	12,970	24,407
Sale of merchandise	386	2,005
Raffles and competitions	31,016	22,334
	<u>44,372</u>	<u>48,746</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	975	705
Fundraising and merchandise costs	17,145	-
Just giving fee	742	2,371
Competition prizes	7,210	8,980
Advertising and promotional mate	2,629	4,106
	<u>28,701</u>	<u>16,162</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	120,003
Other trading activities	<u>48,746</u>
Total	<u>168,749</u>
EXPENDITURE ON	
Raising funds	17,965

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Donation to individual	4,500
Lodge Expense	35,112
Other	(145)
Total	<u>57,432</u>
NET INCOME	111,317
RECONCILIATION OF FUNDS	
Total funds brought forward	183,019
TOTAL FUNDS CARRIED FORWARD	<u><u>294,336</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2022	215,607	6,789	222,396
Additions	-	1,633	1,633
At 30 September 2023	<u>215,607</u>	<u>8,422</u>	<u>224,029</u>
DEPRECIATION			
At 1 October 2022	10,442	221	10,663
Charge for year	10,780	320	11,100
At 30 September 2023	<u>21,222</u>	<u>541</u>	<u>21,763</u>
NET BOOK VALUE			
At 30 September 2023	<u>194,385</u>	<u>7,881</u>	<u>202,266</u>
At 30 September 2022	<u>205,165</u>	<u>6,568</u>	<u>211,733</u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
Additions	<u>50,000</u>
NET BOOK VALUE	
At 30 September 2023	<u>50,000</u>
At 30 September 2022	<u>-</u>

There were no investment assets outside the UK.

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2023

9. STOCKS

	2023	2022
	£	£
Stocks	<u>2,000</u>	<u>2,500</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	<u>2,974</u>	<u>2,136</u>

11. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Listed investments	<u>25,000</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>2,901</u>	<u>3,881</u>

13. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	294,336	98,956	393,292
TOTAL FUNDS	<u>294,336</u>	<u>98,956</u>	<u>393,292</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,031	(87,075)	98,956
TOTAL FUNDS	<u>186,031</u>	<u>(87,075)</u>	<u>98,956</u>

BEN SAUNDERS FOUNDATION

Notes to the Financial Statements - continued for the year ended 30 September 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>183,019</u>	<u>111,317</u>	<u>294,336</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,749	(57,432)	111,317
TOTAL FUNDS	<u>168,749</u>	<u>(57,432)</u>	<u>111,317</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	183,019	210,273	393,292
TOTAL FUNDS	<u>183,019</u>	<u>210,273</u>	<u>393,292</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	354,780	(144,507)	210,273
TOTAL FUNDS	<u>354,780</u>	<u>(144,507)</u>	<u>210,273</u>

BEN SAUNDERS FOUNDATION

**Notes to the Financial Statements - continued
for the year ended 30 September 2023**

14. RELATED PARTY DISCLOSURES

Donations received from Trustees amounted to £2,873 (2022: £2,763)

BEN SAUNDERS FOUNDATION

Detailed Statement of Financial Activities for the year ended 30 September 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	126,556	96,429
Gift aid	5,103	13,574
Grants	10,000	10,000
	141,659	120,003
Other trading activities		
Fundraising events	12,970	24,407
Sale of merchandise	386	2,005
Raffles and competitions	31,016	22,334
	44,372	48,746
Total incoming resources		
	186,031	168,749
EXPENDITURE		
Raising donations and legacies		
Wages	975	705
Fundraising and merchandise costs	17,145	-
Just giving fee	742	2,371
Competition prizes	7,210	8,980
Advertising and promotional mate	2,629	4,106
	28,701	16,162
Other trading activities		
Opening stock	2,500	1,000
Purchases	7,237	3,303
Closing stock	(2,000)	(2,500)
	7,737	1,803
Charitable activities		
Rates and water	2,570	1,355
Insurance	1,102	1,082
Repairs and consumable items	12,519	11,645
Pitch fees	17,005	13,240
Sundries	482	482
Freehold property	10,780	7,182
Fixtures and fittings	320	126
Grants to individuals	3,337	4,500
	48,115	39,612
Support costs		
Finance		
Bank charges	88	149

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 2023

	2023 £	2022 £
Finance		
Other		
Computer costs	106	208
Postage and stationery	128	68
Sundries	-	186
	<u>234</u>	<u>462</u>
Governance costs		
Accountancy and legal fees	2,200	(756)
	<u>87,075</u>	<u>57,432</u>
Total resources expended		
Net income	<u>98,956</u>	<u>111,317</u>

This page does not form part of the statutory financial statements