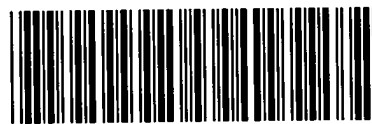


***OPEN HANDS PROJECT (SHEFFIELD)***  
***(LIMITED BY GUARANTEE)***

*UNAUDITED FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED 30 SEPTEMBER 2019*

SATURDAY



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COMPANIES HOUSE

**COMPANY NUMBER 6368608**  
**CHARITY NUMBER 1121814**

**Open Hands Project (Sheffield) (Limited by Guarantee)**

**Financial statements**

**For the year ended 30 September 2019**

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**Report of the Board of Trustees to the members of**  
**Open Hands Project (Sheffield) (Limited by Guarantee)**  
**For the year ended 30 September 2019**

The board of trustees, who are the directors of the company for the purposes of company law, present their report, together with the financial statements and independent examiners report for the year ended 30 September 2019.

**Objectives and activities**

**Objects**

The objects of the charity are to relieve persons who are in need or hardship or who are aged or sick and to relieve the distress caused thereby in Sheffield and in such other parts of the United Kingdom as the trustees may from time to time think fit.

**Activities during the year**

The main objective of the charity is to house destitute asylum seekers in the Sheffield area. Generally "guests" (as we call those who we accommodate) will be offered a accommodation for a period of up to 12 months, which is a time of much needed relief for many. During that time guests can review their position and make a fresh application for asylum or other support. Those we accommodate receive no assistance from the government. Some guests will receive support from ASSIST, who have similar aims to Open Hands Project (Sheffield).

Each house has a volunteer house manager who will visit the house regularly to offer pastoral support to the guests, and also signposts to other agencies, such as local foodbanks. The charity is grateful for the small team of house managers who seek to build friendships with the guests, and are most often the first point of contact for the guests.

The Trustees have given careful regard to the Charity Commission's guidance on public benefit, and are satisfied that in supporting destitute asylum seekers by the provision of accommodation and pastoral support that the charity delivers public benefit.

**Achievements and performance**

Throughout the year, the charity volunteers have organised many socials for our guests. The Monday meal is still enjoyed by many of the Open Hands guests, where they have a chance to share food and friendship together every fortnight. It is popular with existing guests, and also others who have been previously accommodated by the charity.

This year, Open Hands also arranged a weekend away, with 17 people, including 11 who had either been guests previously or are currently guests in one of our houses, or a regular at our Monday meal. A total of 9 different countries were represented. The charity would love to be able to do that again, although sadly we can't do it every month, as one of the guests requested.

The charity is grateful for the Landlords who are sympathetic to the aims of the charity. The charity occupies three houses, which can accommodate ten asylum seekers at any one time.

**Financial review**

**Summary**

The net expenditure for the period amounted to £1,677. This is made up of £1,677 of net expenditure on unrestricted projects. The total unrestricted funds amounted to £10,491 at the year-end.

The charity has been mainly funded by donations (including gift aid) which are mostly received from individuals who are members of three Sheffield churches: St Thomas', Philadelphia, and The Well. The charity is also grateful for the gifts from South Sheffield Church, St Peters Greenhill, Wycliffe Independent Church, Meadowhead Fellowship and Grace Fellowship. In addition ASSIST have made financial contributions in relation to those asylum seekers they have referred to the charity, and who they are financially supporting.

## **Report of the Board of Trustees to the members of**

### **Open Hands Project (Sheffield) (Limited by Guarantee) (Continued)**

#### **For the year ended 30 September 2019**

##### **Summary (continued)**

The sources of income are set out in the statement of financial activities; however the charity is particularly grateful to the many individuals who have given during the last 12 months. Most of all the trustees are grateful to God for his provision over the years.

##### **Reserves policy**

The board of trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months of the resources expended, which equates to £6,555 in general funds. At this level, the board of trustees feel that they would be able to continue the current activities of the charity, in the event of a significant drop in funding, whilst new sources of funding could be established or the charity could discharge its financial obligations whilst taking action such as serving notice to quit premises to a selected property or properties. At the balance sheet date the free reserves stood at £10,491.

The trustees keep the finances under review by the review of monthly reports.

## **Structure, Governance and Management**

### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 12 September 2007 and registered as a charity on 04 December 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The total number of such guarantees at 30 September 2019 was 8 (2018 – 9).

### **Recruitment and appointment of board of governors**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of trustees. Under the requirements of the Memorandum and Articles of Association all of the trustees must retire at each Annual General Meeting, but may offer themselves for re-election.

New members of the board of trustees are recruited by circulating vacancies amongst the current team of volunteers and churches. The charity is keen to promote a greater diversity of trustees in terms of skills, ethnic origin and gender.

### **Trustee induction and training**

It is our policy to appoint trustees from those who are involved with the day to day work of the charity and understand the ethos and vision of the charity. They will be familiar with the difficulties faced by destitute asylum seekers. We also like to have one trustee who is a minister or senior leader of one of the churches involved in the charity. All new trustees, as part of their induction, have a meeting with the Chair of the Trustees and also the opportunity for training in their responsibilities and duties. This is provided by Voluntary Action Sheffield and their legal officer.

### **Organisational structure**

The charity currently has a board of trustees of up to 7 members who meet a minimum of twice but generally three times per annum and are responsible for the strategic direction and policy of the charity.

**Report of the Board of Trustees to the members of**  
**Open Hands Project (Sheffield) (Limited by Guarantee) (Continued)**  
**For the year ended 30 September 2019**

Reference and administrative details

Charity Name	Open Hands Project (Sheffield)
Charity Number (England and Wales)	1121814
Company Number	6368608
Registered Office and operation address	6 Gilpin Street, Sheffield S6 3BL
Website Address	www.openhandsproject.org.uk
Board of Trustees	Chair        Mr J S Bennett
	Others        Mr N R Allan
	Mr P I Johnson
	Mr N Pugliese
	Mr I M Prescott
	Mr J K Bonardt (resigned 26 September 2019)
	Mrs K Gaunt
	Mr R J Hawksworth
Company Secretary and Treasurer	Mrs K Gaunt
Project Manager	Mr J S Bennett
Independent Examiner	C W S De Silva FCCA, 77 Endcliffe Vale Road, Sheffield S10 3ET.
Bankers	Lloyds Bank PLC, 1 High Street, Sheffield S1 2GA

**Responsibility of the board of trustees**

Company law requires the board of trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the board of trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.
- The board of trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The board of trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Report of the Board of Trustees to the members of**

**Open Hands Project (Sheffield) (Limited by Guarantee) (Continued)**

**For the year ended 30 September 2019**

**Responsibility of the board of trustees (continued)**

In accordance with charity law, as the trustees, we certify that:

- So far as we are aware, there is no relevant accounting information of which the independent examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's independent examiner is aware of that information.

**Approval**

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

Approved by the board of trustees on 24 June 2020 and signed on its behalf by:



Mrs K Gaunt  
Trustee

**Independent Examiner's Report to the Members of**  
**Open Hands Project (Sheffield) (Limited by Guarantee)**  
**For the year ended 30 September 2019**

I report on the unaudited financial statements for year ended 30 September 2019 set out on pages 6 to 10.

**Respective responsibilities of the board of trustees and the independent examiner**

As described on pages 3 and 4 the trustees are responsible for the preparation of the report of the trustees and the financial statements in accordance with United Kingdom law and accounting standards, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as governors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CWS De Silva FCCA  
77 Endcliffe Vale Road  
Sheffield  
S10 3ET

24 June 2020

**Open Hands Project (Sheffield) (Limited by Guarantee)**

**Statement of Financial Activities (including Income and Expenditure Account)**

**For the year ended 30 September 2019**

Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Income from:</b>				
Donations:				
Donations and gifts	19,872	-	19,872	22,776
Grants	-	3,000	3,000	2,000
Gift aid and covenant tax claims	1,674	-	1,674	1,741
<b>Total income</b>	<b>21,546</b>	<b>3,000</b>	<b>24,546</b>	<b>26,517</b>
<b>Expenditure on charitable activities</b>				
Rent	9,900	3,000	12,900	15,850
Repairs and maintenance	685	-	685	407
Council tax	1,535	-	1,535	2,660
Water rates	1,715	-	1,715	1,830
Light and heat	6,373	-	6,373	5,952
Insurance	691	-	691	708
Funding services	500	-	500	-
TV Licence	461	-	461	562
Travel	-	-	-	107
Hire of equipment	-	-	-	141
Training	-	-	-	206
Sundry expenses	477	-	477	751
Weekend away	742	-	742	-
Advertising	144	-	144	144
<b>Total expenditure</b>	<b>23,223</b>	<b>3,000</b>	<b>26,223</b>	<b>29,318</b>
<b>Net (expenditure) income</b>	<b>(1,677)</b>	<b>-</b>	<b>(1,677)</b>	<b>(2,801)</b>
Transfers between funds	-	-	-	-
Net movement in funds	(1,677)	-	(1,677)	(2,801)
<b>Reconciliation of funds</b>				
Total funds brought forward	12,168	-	12,168	14,969
<b>Total fund carried forward</b>	<b>10,491</b>	<b>-</b>	<b>10,491</b>	<b>12,168</b>

The above statement includes all gains and losses recognised during the year.

All income and expenditure derives from continuing activities.

Comparative figures for the previous year by fund type are shown in note 8.

The notes on pages 8 to 10 form part of these financial statements.



**Open Hands Project (Sheffield) (Limited by Guarantee)**

**Statement of Financial Position**



**As at 30 September 2019**

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Current assets</b>					
Debtors	5	2,152	-	2,152	2,865
Cash at bank and in hand	6	9,542	-	9,542	10,264
		<hr/> 11,694	<hr/> -	<hr/> 11,694	<hr/> 13,129
<b>Creditors: - amounts falling due within one year</b>	7	1,203	-	1,203	961
		<hr/> 10,491	<hr/> -	<hr/> 10,491	<hr/> 12,168
<b>Net current assets</b>					
		<hr/> 10,491	<hr/> -	<hr/> 10,491	<hr/> 12,168
<b>Net assets</b>					
		<hr/> 10,491	<hr/> -	<hr/> 10,491	<hr/> 12,168
<b>Funds</b>					
Unrestricted	9	10,491	-	10,491	12,168
Restricted	9	-	-	-	-
		<hr/> 10,491	<hr/> -	<hr/> 10,491	<hr/> 12,168
<b>Total funds</b>					
		<hr/> 10,491	<hr/> -	<hr/> 10,491	<hr/> 12,168

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

For the year ended 30 September 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 24 June 2020 and signed on its behalf.

	
Mr J S Bennett Chair	Mrs K Gaunt Trustee

Company registration number: 6368608

The notes on pages 8 and 10 form part of these financial statements.

# **Open Hands Project (Sheffield) (Limited by Guarantee)**

## **Notes forming part of the Financial Statements**

### **For the year ended 30 September 2019**

#### ***1 Accounting policies***

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

The financial statements have been prepared on a going concern basis, under the historical cost convention, and in accordance with the 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 the Republic of Ireland (FRS102) (effective 1 January 2015), with FRS102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

##### ***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### ***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### ***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 reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy and costs linked to the strategic management of the charity.

##### ***Leasing commitments***

Rentals paid under operating leases are charged to the income and expenditure account as the rentals accrue.

##### ***Cash***

Cash comprises bank deposits repayable on demand.

##### ***Creditors***

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably 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 are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

**Open Hands Project (Sheffield) (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 30 September 2019**

**2 Transactions with trustees and related parties**

No trustees received any remuneration, benefits or expenses during the year or in the previous year.

The charity received donations from the trustees of £2,640 (2018 £4,363).

**3 Staff costs and numbers**

The charitable company did not employ any person during the current period.

**4 Taxation**

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

**5 Debtors**

	2019 £	2018 £
Gift Aid receivable	1,999	2,486
Prepayments	153	379
	<hr/>	<hr/>
	2,152	2,865
	<hr/>	<hr/>

**6 Cash at bank and in hand**

	2019 £	2018 £
Lloyds Bank	9,542	9,803
PayPal	-	461
	<hr/>	<hr/>
	9,542	10,264
	<hr/>	<hr/>

Included in Lloyds Bank and PayPal is £nil relating to restricted funds (2018 £nil).

**7 Creditors: amounts falling due within one year**

	2019 £	2018 £
Other creditors and accruals	1,203	961
	<hr/>	<hr/>

**Open Hands Project (Sheffield) (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 30 September 2019**

**8 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2019	2018	2019	2018
	£	£	£	£
<b>Income from:</b>				
Donations	21,546	24,517	3,000	2,000
<b>Expenditure on:</b>				
Charitable activities	23,223	27,318	3,000	2,000
<b>Net (expenditure) income</b>	<b>(1,677)</b>	<b>(2,801)</b>	-	-
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>(1,677)</b>	<b>(2,801)</b>	-	-
<b>Reconciliation of funds</b>				
Total funds brought forward	12,168	14,969	-	-
<b>Total fund carried forward</b>	<b>10,491</b>	<b>12,168</b>	-	-

**9 Movement in funds**

	At 1 Oct 2018	Movement in resources		At 30 Sept 2019
	£	Incoming	Outgoing	£
		£	£	
Restricted funds:				
Housing costs fund	-	3,000	(3,000)	-
Unrestricted funds:				
General	12,168	21,546	(23,223)	10,491
<b>Total Funds</b>	<b>12,168</b>	<b>24,546</b>	<b>(26,223)</b>	<b>10,491</b>

The purpose of the restricted Housing costs fund is to meet the housing costs of the asylum seekers.

**10 Other financial commitments**

At 30 September 2019 the charitable company had minimum total commitments under non-cancellable operating leases, over the remaining life of the leases of £2,150 (2018 - £2,150).