



DENS LIMITED

Report and Accounts

31 March 2009

Company Number: 4610820 - Charity Number: 1097185

## DENS LIMITED

Trustees Report for the year ended 31 March 2009

### DIRECTORS

R Asplin  
J Armitage (appointed 21/7/08)  
K Douthwaite  
P Eastwood (appointed 8/3/09 )  
Mary Flynn (resigned)  
J G Gaddes  
P B Gonzalez  
A F Grainger (Chair)  
W J Lear  
K Livermore  
E Pillinger  
I Tottman  
M Warner (appointed 18/3/09 )

### OPERATIONS MANAGER

Andrew Liversidge

### AUDITORS

Hillier Hopkins LLP  
Charter Court  
Midland Road  
Hemel Hempstead  
Hertfordshire  
HP2 5GE

### BANKERS

Lloyds TSB PLC  
198 – 200 The Marlowes  
Hemel Hempstead  
Hertfordshire  
HP1 1BH

### Registered Office

Bury Lodge  
1 Queensway  
Hemel Hempstead  
Hertfordshire HP1 1HT

### Telephone:

Office and Night Shelter 01442 262274  
Bury Lodge Day Centre 01442 275900

**Web Site:** [www.DENS.org.uk](http://www.DENS.org.uk)

**E-Mail:** [office@dens.org.uk](mailto:office@dens.org.uk)

**Charity Number:** 1097185  
**Company Number:** 4610820

## **DENS LIMITED**

### **Trustees Report for the year ended 31 March 2009**

The directors present their report and accounts for the year ended 31 March 2009.

#### **STATUS**

DENS Limited is a charitable company limited by guarantee, incorporated on 6 December 2002 and registered as a charity on 24 April 2003. 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.

#### **APPOINTMENT OF DIRECTORS**

Directors are appointed at the AGM, when one third of all trustees retire by rotation and between such meetings directors may be appointed by the board. Directors act as trustees.

#### **DIRECTOR INDUCTION AND TRAINING**

New directors undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

#### **ORGANISATION**

The board of directors, which can have up to twelve members, governs the charity. The board meets quarterly. Sub-committees covering staffing, finance, marketing and fundraising and social enterprise meet as required.

#### **RESULTS**

##### **Results**

The net outgoing resources for the year were £2,336 (incoming £16,405 for last year) and this was covered by a reduction in general reserves, which now stand at £109,549 (£111,885 for last year).

The directors are pleased with the results for the year, as services have been maintained through very difficult economic times. In particular, the directors were very pleased to receive two donations, each of £10,000, late in the financial year which meant that call on our reserves was kept to a minimum.

The staff and the directors are very grateful for the continued financial support offered by so many organisations and individuals.

## CHAIRMAN'S STATEMENT

I am both pleased and saddened to report another year of growth and success for DENS. Pleased, obviously, with the successes that we've had and the fact that we've helped even more people. Saddened that the problem of homelessness seems only to grow.

Last year I reported that the Day Centre funding was secure only until August but in the event we have kept the Centre running at five days per week throughout the year. A major success. In addition to the expansion of the Day Centre's work we have made three other significant steps forward during the year. First, the DENS Board of Trustees has been brought back to full strength after a period of Trustee resignations as people moved away or found the demands of other commitments too great. Secondly, DENS was successful in its bid to the Big Lottery Fund, they have awarded us a grant which allows us to employ additional resources at the Day Centre. Thirdly, great strides have been made towards establishment of a Social Enterprise.

The Big Lottery Fund has awarded a grant which runs for 5 years from 1<sup>st</sup> April 2009 and, whilst by no means meeting all our costs for the Day Centre, it should take away the "hand-to-mouth" nature of Day Centre funding and allows us to plan a way forward.

The Social Enterprise will bring us a number of benefits: it will expand our Move-On accommodation, allowing us to help more people; it brings the possibility of giving work experience to some of our service users and it will generate funds to help us do even more.

DENS is the evidence that this community cares about those who are less fortunate. Our awards this year went to **Towergate Risk Solutions plc, Kings Langley School and High Street Baptist Church, Tring** for their particular support. As always there have been many other supporters from church groups, schools, businesses and individuals, some of whom donate anonymously. Our volunteers number in excess of 100 and it is worth taking time to consider the involvement of volunteers. The known, recorded time expended by DENS' volunteers over the last year amounts to 10,000 hours. This is equivalent to 5 full-time staff; a cost we could never afford. As ever, the professional staff we have are a dedicated and caring set of people and just as we could not operate without volunteers we could not operate without our professionals. My thanks to all.

Tony Grainger,  
Chairman, DENS Limited

**PRINCIPAL ACTIVITIES AND REVIEW OF THE BUSINESS**

The aims of the business are to relieve poverty and distress, for those people living in the area of Dacorum, Hertfordshire by the provision of accommodation and support. These aims and objectives are met by three projects, namely the Day Centre, Night Shelter and Move-On accommodation, a description of their operation follows in this report ; these three projects are supported by the services of Resettlement Work and Distribution of Stores.

The activities of the business are reviewed at each quarterly meeting of the Board of Directors. These reviews ensure that our activities remain focussed on our aims and objectives. We have taken account of the Charity Commission's guidance on public benefit both when reviewing our current activities and when planning future actions.

**COMMUNITY BENEFIT**

The benefit that DENS brings to the local community comes in a number of ways. There is the direct benefit in the provision of overnight accommodation, at the Night Shelter and in the Move-On Accommodation, and a refuge for the day time homeless. Details of the numbers of people accessing these provisions are set out below. In addition many individuals, whatever facility they are using, are given support in seeking to address the underlying cause of their problem including referral to appropriate professional agencies, e.g. those dealing with drug and alcohol abuse. During the year there were 314 individuals given the opportunity to reclaim their lives and make a positive contribution to society, in some cases by working as a volunteer and helping others facing the problems of homelessness.

There is also the secondary benefits that come to the wider community with problems of minor crime and anti-social behaviour being moderated; and the consequential reduction in the demands on the local police and health services. In addition DENS has in excess of 100 volunteers who benefit in numerous ways, through gaining social experience, learning new skills, work experience and, most frequently, a sense of satisfaction from being involved. Local companies are also involved through Corporate Social Responsibility schemes and many of their employees have the opportunity to make an overt contribution to their local community and in so doing developing a feel good factor which they take back to their work environment.

**Day Centre**

The Day Centre operates in a renovated and adapted property Bury Lodge, at the entrance to Gadebridge Park. Bury Lodge has a communal room and washing facilities for the service users, an administrative office, further space to conduct private interviews and a room to hold various activities and/or training for the service users. There is a positive, family atmosphere and a homely feel which the service users appreciate. Service users can access resettlement support, enjoy a nutritional meal, have the opportunity to learn new skills, all in an environment that aims to prevent them from social isolation and promote social inclusion.

The Day Centre is well used with up to 15 people accessing at one time. In the past year 286 people have used the Day Centre (145 exclusively, the remaining 141 used the Night Shelter as well), amounting to 4331 individual visits. The Day Centre is used by 3 types of service user: rough sleepers, people using hostel accommodation and those in their own accommodation but needing support.

We are pleased to report that throughout last year we have been able to open five days a week on fixed term basis. In January 2009 we were successful in applying for Lottery Funds which will finance 80% of the funds needed to open permanently from 1<sup>st</sup> April 2009. This means the Day Centre can now operate with full staffing support and a structured training programme for

the next five years. We are organising further activities and training to create an enhanced sense of purpose and direction for the service users. Social Enterprise is planned to fund the Day Centre from year six onwards.

#### **Night Shelter**

DENS provides emergency overnight accommodation in the Night Shelter which is open 365 nights a year and offers bed, breakfast and evening meal for ten people at any one time. In order to access the Night Shelter, places can be reserved by 'phone but must be accessed via one of two referral agencies – the Housing Options Service at Dacorum Borough Council, Civic Centre, Hemel Hempstead or the Hemel Hempstead Police Station. Service users can stay up to a maximum of 30 nights and may return to DENS after a 30 night time-out period. This prevents service users from bed-blocking and encourages them to engage with their needs and promotes motivation. Over the past year DENS has actively supported 154 individuals in the Night Shelter operation who made 2789 overnight stays. Night Shelter Numbers have increased by 22% this year due to the addition of a 10<sup>th</sup> bed and better control of the bed blocking problem caused by guests not attending to take their bed.

Service users are appointed a key-worker on their first night at DENS. After they have been with DENS a few days they are offered an interview with the Resettlement Manager to determine how they can best be assisted. At the end of this interview an agreed action plan is produced and service users have a clearer understanding of options available to them. DENS aims to empower service users to make positive life changes to assist them in breaking their cycle of homelessness. Together we can then determine what the service user's next step may be, and may put them in contact with other support agencies such as Turning Point or Rent Aid who may be able to help. We have seen more people moving on positively as a result of this process. During the past year DENS staff have been working to introduce a more structured way of assessing service users' needs and recording the progress made (the 'Outcomes Star' model), this is now going live from May 2009.

This year DENS has begun counting people turned away when the Night Shelter is full, it indicates the level of the local homeless problem. From 6<sup>th</sup> May 2008 when we started recording to 31<sup>st</sup> March 2009, 345 individuals were unable to access our services. That's an average of one person every day we are open!

#### **Move-On Accommodation**

DENS also provides longer term housing in its Move-On accommodation which can accommodate up to five people. This provision is a stepping stone into independent living. Vacancies are offered to service users who have reached their 30-day limit in the Night Shelter, and have showed they are engaging with the available support, are actively seeking to deal with their situation and would fit in with the current service user group in the house. Once in the Move-On accommodation service users are expected to continue working with the available support with the added opportunity of developing their independent living skills. Currently DENS offers this service for a period of six months with flexibility for longer stays if necessary and has supported 15 people over the last 12 months which amounted to 1653 overnight stays.

## DENS LIMITED

### Trustees Report for the year ended 31 March 2009

#### **Resettlement Work**

Underpinning all of DENS work across the projects is the Resettlement Service which aims to ensure that each service user receives one to one support, covering everything from housing through to employment. Without this support, service users can easily 'drop out' of the system as they pass from one service to the next. Resettlement Support empowers homeless people to achieve permanent, positive changes in their lives.

The last year has been very busy for resettlement with the introduction of the 'Outcomes Star' for all Night Shelter guests and Move-On accommodation residents. This development has meant a lot of work for the staff but has enabled us to focus the advice and support we offer each service user, allowing us to provide a more tailored service for each individual. The 'Outcomes Star' procedure allows all staff and service users to view the progress made at any given time as well as providing valuable records and evidence of our work.

In the future we are seeking to develop this work alongside Social Enterprise to offer home support, mentoring, training and work experience, prior to employment and independent living.

DENS seeks to empower individuals to take responsibility for their own lives, 30% of the paid DENS staff were once service users, who won their positions fairly through an open application policy. Most residents in DENS Move-On accommodation and many past service users actively volunteer within DENS.

#### **DENS Distribution – Donations in kind**

DENS receive many donations throughout the year of food, toiletries, clothes and household items. Sadly DENS estimates that due to the economic climate these donations have reduce by approximately 15% in the past year. These stores are used by homeless people through DENS and also by a wide range of other recognised organisations working to prevent homelessness. Donated food is cooked and given to the service users, clothes are given to those that need them and toiletries are used on a daily basis. In addition, volunteers collect excess food daily from **Sainsbury's** for use in the projects and local supplier **Mash Pack** delivers excess food to us. Small household items are given to service users who are moving into their own homes to help them settle in, such as cups and plates and electrical equipment. Currently DENS is looking for a small warehouse sized location from which it can take this important preventative work to a new level. The really exciting thing about DENS Distribution is that it is run and managed entirely by volunteers!

At Christmas time 40 homes and 4 hostels received hampers of donated Ocado food and gifts from the stores. In total this amounted to a significant number of beneficiaries including children, parents, grandparents, single people alone at Christmas and those with mental illnesses.

Dozens of volunteers work through the year sorting and distributing making this all possible. Thank you to both donors and volunteers.

## DENS LIMITED

### Trustees Report for the year ended 31 March 2009

#### Social Enterprise

In February 2009 DENS started to establish a Property Management or Services Company whose working title is currently Dacorum Property Services. DENS has entered into a rental agreement with a local Housing Association and is establishing a first trial house, known as house 3 which provides Move-On style accommodation supported at a distance by DENS staff just prior to residents finding their own accommodation. This has several benefits by:

- drawing on DENS six years experience of running Move-On style accommodation
- relieving the log jam of people in the Night Shelter by providing additional accommodation
- providing meaningful daytime occupation, training and work experience through decorating, plumbing, electrics, gardening etc.
- providing an excellent opportunity for individuals and companies to get alongside DENS and its clients as mentors and helpers and
- by providing some income for DENS through rental.

DENS LIMITED

Trustees Report for the year ended 31 March 2009

STATISTICS AND SERVICES

<u>Gender and Number of Visits</u>	<u>Day Centre</u> (exclusively using DC, not using NS or MO)			<u>Night Shelter</u>			<u>Move-On Accommodation</u>		
	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>
<u>Male</u>	113(78%)	134 (69%)	82 (79%)	119(77%)	104 (83%)	111 (81%)	13(87%)	6 (75%)	7 (90%)
<u>Female</u>	32(22%)	59 (31%)	22 (21%)	35(23%)	22 (17%)	26 (19%)	2(13%)	2 (25%)	1 (10%)
<u>Total</u>	145	193	104	154	126	137	15	8	8
<u>Visits</u> (% of capacity)	4331 (111%)	3650 (130%)	2000 (85%)	2789 (76%)	2711 (81%)	2055 (62%)	1653 (91%)	1711 (94%)	1624 (89%)

- 314 individuals used DENS services in 2008-09, a decrease of 13 people from 2007-08. 245 (78%) males and 69 (22%) females. Females have decreased by 3%, halting a steady increase over the past few years.
- The Day Centre
  - achieved 111% occupancy by asking people to return later in the day when they were not full!
  - Numbers have dropped because the staff are focusing on higher quality work with individuals towards more positive outcomes for individuals.
- Move-On numbers have almost doubled because DENS staff are working more effectively at resettling residents in their own accommodation.

DENS LIMITED

Trustees Report for the year ended 31 March 2009

<u>Age of DENS Service Users</u>	<u>Day Centre</u>			<u>Night Shelter</u>			<u>Move-On</u>		
	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>
<u>18 – 25 years</u>	23 (16%)	39 (20%)	26 (25%)	43	36 (29%)	36 (26%)	3	1 (13%)	0
<u>26 – 35 years</u>	30 (21%)	36 (19%)	35 (34%)	46	41 (33%)	47 (34%)	9	4 (50%)	2 (25%)
<u>36 – 45 years</u>	52 (36%)	38 (20%)	28 (27%)	35	23 (18%)	29 (21%)	1	1 (12%)	3 (38%)
<u>46 – 55 years</u>	10	16 (8%)	10 (10%)	22	15 (12%)	15 (11%)	1	2 (25%)	1 (12%)
<u>56 years +</u>	10	11 (6%)	5 (5%)	8	11 (9%)	10 (7%)	1	0	2 (25%)
<u>Unknown</u>	20	53 (27%)	n/a	0	0	0	0	0	0

DENS LIMITED

Trustees Report for the year ended 31 March 2009

<u>Where did service users sleep before accessing DENS?</u>	<u>Day Centre</u>			<u>Night Shelter</u>			<u>Move-On</u>		
	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>
Slept rough	21 (7%)	17 (11%)	19 (18%)	41 (27%)	45 (36%)	52 (38%)	0	0	0
Friend's house	14 (5%)	15 (8%)	35 (34%)	33 (21%)	37 (29%)	27 (20%)	0	0	0
Privately renting	7 (3%)	3 (0%)	4 (4%)	14 (9%)	10 (8%)	7 (5%)	0	0	0
Prison	1	0	3 (3%)	4 (3%)	1 (1%)	5 (4%)	0	0	0
Staying with family	14 (5%)	10 (5%)	19 (18%)	33 (21%)	19 (15%)	16 (12%)	0	0	0
Night Shelter	141 (49%)	86 (45%)	5 (5%)	20 (13%)	5 (4%)	n/a (11%)	15	8	8
Other	46 (16%)	26 (13%)	17 (16%)	2	8 (6%)	28 (20%)	0	0	0
Hospital	0	1 (0%)	2 (2%)	7 (5%)	1 (1%)	2 (1%)	0	0	0
Own Tenancy	36 (13%)	35 (18%)	n/a	0	n/a	n/a	0	n/a	n/a
Rehabilitation	3 (1%)	n/a	n/a	0	0	0	0	0	0
Mobile Home	3 (1%)	n/a	n/a	0	0	0	0	0	0

Usually Move-On residents are drawn from the Night Shelter.

DENS LIMITED

Trustees Report for the year ended 31 March 2009

What was the service user's primary problem	Day Centre			Night Shelter			Move-On		
	2008-09	2007-08	2006-07	2008-09	2007-08	2006-07	2008-09	2007-08	2006-07
Mental illness	28 (13%)	14 (7%)	9 (9%)	16 (10%)	2 (2%)	18 (13%)	2 (13%)	1 (12%)	1 (12%)
Alcohol addiction	63 (29%)	21 (11%)	16 (15%)	34 (22%)	18 (14%)	24 (18%)	2 (13%)	2 (25%)	2 (25%)
Drug addiction	37 (17%)	27 (14%)	14 (13%)	27 (18%)	20 (16%)	14 (10%)	4 (26%)	1 (13%)	1 (13%)
Ex-offender	9 (4%)	0	7 (7%)	7 (5%)	6 (5%)	5 (4%)	1 (1%)	1 (12%)	1 (13%)
Tenant/Landlord problems	2	0	3 (3%)	9 (6%)	30 (24%)	1 (1%)	0	1 (13%)	0
Relationship breakdown	11 (5%)	8 (4%)	10 (10%)	37 (24%)	44 (35%)	11 (8%)	6 (40%)	2 (25%)	1 (12%)
Job loss	8 (4%)	1 (1%)	2 (2%)	9 (6%)	6 (5%)	8 (6%)	0	0	3 (38%)
Other/Not known	56 (26%)	122 (63%)	43 (41%)	15 (10%)	0	59 (43%)	0	0	0
Gambling Addiction	1	n/a	n/a	n/a	0	0	0	0	0

DENS LIMITED

Trustees Report for the year ended 31 March 2009

Where did they go when they left DENS?	Day Centre			Night Shelter			Move On		
	2008-09	2007-08	2006-07	2008-09	2007-08	2006-07	2008-09	2007-08	2006-07
Open Door Night Shelter	1 (1%)	0	1 (1%)	7 (5%)	6 (5%)	0	0	0	0
Rent Aid	3 (2%)	1 (1%)	2 (2%)	20 (13%)	18 (14%)	9 (7%)	3 (20%)	1 (12%)	0
Council Accommodation	36 (25%)	1 (1%)	5 (5%)	5 (3%)	5 (4%)	5 (4%)	6 (40%)	0	1 (12%)
Private rented	5 (3%)	2 (1%)	1 (1%)	21 (14%)	8 (6%)	4 (3%)	1 (1%)	0	2 (25%)
Live in job	1 (1%)	1 (1%)	1 (1%)	1	2 (2%)	2 (2%)	0	0	0
Supported housing	5 (3%)	2 (1%)	2 (2%)	23 (15%)	17 (13%)	2 (1%)	0	1 (13%)	0
Swan Foyer	1 (1%)	1 (1%)	1 (1%)	3 (2%)	8 (6%)	3 (2%)	0	0	0
Staying with family/friends	14 (10%)	24 (12%)	8 (8%)	35 (23%)	11 (9%)	8 (4%)	0	0	0
YMCA	2 (1%)	1 (1%)	3 (3%)	10 (6%)	15 (12%)	9 (7%)	0	1 (12%)	2 (25%)
DENS Move On accommodation	0	0	2 (2%)	7 (5%)	5 (4%)	4 (3%)	4 (27%)	5	0
Not known/unresolved	62 (43%)	127 (66%)	78 (40%)	22 (14%)	31 (25%)	91 (66%)	1 (1%)	0	2 (25%)
Still in own tenancy	0	33 (17%)	n/a		n/a	n/a		n/a	1 (13%)
Prison	1 (1%)								
Night Shelter	9 (6%)								
Mobile Home	3								
New Job	1								
Returned to own country	1								

## DENS LIMITED

### Trustees Report for the year ended 31 March 2009

#### VOLUNTEERS

The work that DENS carries out could not be done without the support provided by a group of over 100 volunteers, both corporate and individual. The activities that they undertake includes providing administrative and other support in the DENS office; organising and managing fundraising events; the collection and distribution of Harvest and Christmas donations; redecorating the Night Shelter and Day Centre. Volunteers also work directly with Service Users, in tandem with the professional paid staff, providing meals and the opportunity for social interaction. Whilst there is no formal record kept of the hours worked by these volunteers it is estimated that they donate in excess of 10,000 hours a year with over 60% of this time being spent directly working with Service Users.

#### THANK YOU

We'd like to say thank you to the following organisations for their generous support over the past year, not to mention the numerous individuals, DENS members and Churches who supported us so well.

Adeyfield School  
Berkhamsted Collegiate School  
BT Community Connections  
CAB  
Cereal Partners  
Christopher Laing Foundation  
Dacorum Borough Council  
Dacorum Community Trust  
Dr. Wander Charitable Trust  
Gade Valley School  
Hertfordshire Community Foundation  
Ian Waldron Photography  
John Lewis  
Lloyds TSB Foundation  
Mash Pack  
Ocado  
Old Town Hall  
Pendley Manor Hotel  
Pettit Trust  
Quadrant Social Club  
Ramada Jarvis Hotel  
Rotary Club  
Sainsbury's  
Supporting People  
Sword Drawn  
Supporting People  
Wendell Singers  
William Sutton Housing Association

A resounding THANK YOU to you all, we are truly grateful.

## DENS LIMITED

### Trustees Report for the year ended 31 March 2009

#### FUTURE DEVELOPMENTS

The directors aim to:

- improve the Night Shelter accommodation.
- develop Move-On through Social Enterprise.
- develop the service in the permanent day centre to a high standard
- establish the 'Outcome Star' model and
- develop our Social Enterprise

#### RESERVES POLICY

The directors have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that, to allow the charity to be managed efficiently the unrestricted funds not committed should be between 3 and 6 months of the resources expended, which equates to between £100,000 to £200,000. At this level the directors feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At present, the available reserves are around £90,000 and the directors have set a budget for the year ahead which seeks to bring the reserves towards the minimum level.

#### RISK MANAGEMENT

The directors have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to minimise these risks.

#### DIRECTORS AND THEIR INTERESTS

The directors of the company are the trustees of the charity for the purpose of charity law. The directors who served during the year to the date of this report are listed at the beginning of this report as follows.

R Asplin  
J Armitage (appointed 21/7/08)  
K Douthwaite  
P Eastwood (appointed 8/3/09 )  
Mary Flynn (resigned)  
J G Gaddes  
P B Gonzalez

A F Grainger (Chair)  
W J Lear  
K Livermore  
E Pillinger  
I Tottman  
M Warner (appointed 18/3/09 )

## DENS LIMITED

### Trustees Report for the year ended 31 March 2009

#### DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### STATEMENT OF DISCLOSURES OF AUDITORS

- (a) so far as the directors are aware, there is no relevant audit information of which the auditors are unaware, and
- (b) they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

On behalf of the Board

A F Grainger  
Director

Date: 17 June 2009

## DENS LIMITED

### Independent Auditors' Report for the year ended 31 March 2009

We have audited the financial statements of DENS Limited for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITORS

The trustees' (who are also the directors of DENS Limited for the purposes of company law) responsibilities for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## DENS LIMITED

### Independent Auditors' Report for the year ended 31 March 2009

#### OPINION

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charitable company's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' Report is consistent with the financial statements.

Charter Court  
Midland Road  
Hemel Hempstead  
Herts  
HP2 5GE

Hillier Hopkins LLP

Chartered Accountants  
and Registered Auditor

Date: 18 June 2009

## DENS LIMITED

Accounts 2008-2009

Statement of financial activities for the year ended 31 March 2009

	Unrestricted funds	Restricted funds	2009	2008
<b>Incoming resources (£)</b>				
Incoming resources from generated funds				
<i>Voluntary income – donations and grants (3)</i>	95,587	202,687	298,274	301,673
<i>Activities for generating funds</i>	12,355	5,677	18,032	-
<i>Investment income (4)</i>	4,725	-	4,725	5,282
Incoming resources from charitable activities				
<i>Rental income (5)</i>	83,575	-	83,575	76,774
<b>Total incoming resources</b>	<b>196,242</b>	<b>208,364</b>	<b>404,606</b>	<b>383,729</b>
<b>Resources expended (£)</b>				
Costs of generating funds				
<i>Fundraising costs of grants and donations (6)</i>	10,747	11,000	21,747	19,912
Charitable activities				
<i>Operation of night shelter, resettlement and day centre (7)</i>	182,919	197,364	380,283	342,370
<i>Governance costs (6)</i>	4,912	-	4,912	5,042
<b>Total expended resources</b>	<b>198,578</b>	<b>208,364</b>	<b>406,942</b>	<b>367,324</b>
Net (outgoing)/incoming resources	(2,336)		(2,336)	16,405
<i>Balances brought forward</i>	111,885	-	111,885	95,480
<b>Balance carried forward (18)</b>	<b>109,549</b>	<b>-</b>	<b>109,549</b>	<b>111,885</b>

Movement in funds are disclosed in note 18 to the financial statements.

The Statement of Financial Activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

**DENS LIMITED****Balance Sheet as at 31 March 2009**

	2009 (£)	2008 (£)
<b>Fixed assets</b>		
<i>Tangible assets (12)</i>	20,474	29,133
<b>Current assets</b>		
<i>Debtors (13)</i>	10,334	13,976
<i>Cash at bank and in hand</i>	141,955	134,001
	152,289	147,977
<b>Creditors</b>		
<i>Amounts due within one year (14)</i>	56,214	57,225
<i>Net current assets</i>	96,075	90,752
<i>Total assets less current liabilities</i>	116,549	119,885
<i>Amounts due after more than one year (15)</i>	7,000	8,000
	109,549	111,885
<b>Capital and reserves</b>		
<i>Unrestricted Fund (18)</i>	109,549	111,885
<i>Restricted fund (18)</i>	-	-
<i>Total funds (18)</i>	<b>109,549</b>	<b>111,885</b>

Approved by the Board on 17 June 2009 and signed on its behalf by

A F Grainger

Director

## **DENS LIMITED**

### **Notes to the accounts for the year ending 31 March 2009**

#### **Note 1 – Accounting policies**

##### **Accounting conventions**

The accounts are prepared under the historic cost convention.

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

The accounts are prepared in accordance with the Statement of Recommended Practice 2005 'Accounting and Reporting by Charities' and with applicable accounting standards.

##### **Depreciation**

All fixed assets are recorded at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset evenly over its expected useful life as follows: office equipment three years and fixtures and fittings five years. Items costing less than £500 are written off as an expense when purchased.

##### **Fund accounting**

The unrestricted fund is the accumulated surplus which the Charity may use at its discretion. Designated reserves are set up where the directors consider it prudent to provide reserves for specific purposes (see note 18).

Restricted funds are set up where donors specify the purposes for which their donations can be used, and expenditure in respect of these purposes is charged against these funds (see note 18). The cost of overall management and administration on each activity – the salary and overhead costs of the central function – are apportioned based on an estimate of the staff time attributable to each activity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to show how resources have been used. Costs relating to a particular activity are allocated directly, others are allocated on an appropriate basis such as per capita, floor areas or estimated usage (see note 8).

##### **Grants and donations received**

Grants and donations received are credited to the relevant fund on receipt. However, where grants and donations are received in advance for expenditure in a future period the recognition of the income is deferred.

##### **Gifts in kind**

The Charity receives many donations throughout the year of food, toiletries, clothes and household items. These are used by homeless people through DENS and are also shared with a wide range of other organisations working to help homeless people. Because of the nature of these donated goods it is difficult to estimate reasonably the value of these items.

As a result no monetary value has been attributed to them in the accounts. However, Dacorum Borough Council provided rent free accommodation for the day centre at an estimated value of £7,200 and this has been included in the accounts.

##### **Taxation**

The Charity's surpluses are derived from and applied to its activities and are exempt from taxation.

## DENS LIMITED

### Notes to the accounts for the year ending 31 March 2009

#### Note 2 – Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### Note 3 – Donations and grants

	2009 (£)	2008 (£)
Supporting people	188,779	185,061
Other donations	85,995	86,162
Grant income	16,300	23,250
Gift in kind	7,200	7,200
	<u>298,274</u>	<u>301,673</u>

#### Gift in kind

Dacorum Borough Council have provided rent free accommodation for the day centre. The corresponding expense is included within resources expended on charitable activities.

#### Note 4 – All of the Charity's investment income is from an interest bearing deposit account.

#### Note 5 – Incoming resources from charitable activities

	2009 (£)	2008 (£)
Housing benefits	78,610	71,230
Client payments	4,965	5,544
	<u>83,575</u>	<u>76,774</u>

#### Note 6 – Allocation of costs

	2009 Fund raising	2009 Governance	2009 Total (£)
Staff costs	11,000		11,000
Audit fees		2,000	2,000
Legal fees		2,495	2,495
Marketing costs	10,747		10,747
Office costs		417	417
	<u>21,747</u>	<u>4,912</u>	<u>26,659</u>

#### Note 7 – Analysis of resources expended on charitable activities

	Night shelter & move-on	Resettlement work	Day Centre	2009 Total (£)	2008 Total (£)
Staff	213,096	23,678	47,356	284,130	262,249
Travel	878	98	194	1,170	944
Training	4,515	502	1,003	6,020	3,007
Rent & rates	19,037	2,115	11,430	25,382	30,286
Office	26,241	2,916	5,833	34,990	23,840
Telephone	2,107	234	466	2,807	2,941
Depreciation	1,473	164	7,666	9,303	10,441
Insurance	6,898	766	1,533	9,197	8,634
Bank charges	63	7	14	84	28
Total	<u>274,308</u>	<u>30,480</u>	<u>75,495</u>	<u>380,283</u>	<u>342,370</u>

## DENS LIMITED

### Notes to the accounts for the year ending 31 March 2009

#### Note 8 – Analysis of support for charitable activities

	Night shelter & move-on	Resettlement work	Day Centre	2009 Total (£)	2008 Total (£)
Costs	291,812	31,979	83,151	406,942	367,324
Incoming charitable resources	(83,575)			(83,575)	(76,774)
Grants & donations		(3,619)	(15,966)	(19,585)	(29,413)
Net cost funded from other income	208,237	28,360	67,185	303,782	261,137

#### Note 9 – Net incoming outgoing resources for the year

This is after charging:	2009 (£)	2008 (£)
Depreciation	9,303	10,441
Audit fee	2,000	2,000

#### Note 10 – Staff costs

	2009 (£)	2008 (£)
Wages and salaries	270,991	250,056
Social security costs	24,133	22,676
	295,124	272,732

No employee received emoluments of more than £60,000.

Neither the directors nor persons connected with them received any remuneration during the period from DENS Limited or any connected organisation.

The monthly average number of employees during the year was 16 (2008: 14).

DENS Limited directors, officers, receptionists and friends have voluntarily donated many hours of their time, which is essential to the work of DENS Limited.

#### Note 11 – Taxation

The charitable company is exempt from taxation.

#### Note 12 – Tangible fixed assets

Cost:	Office equipment	Fixtures and fittings	Total (£)
At 1.4.08	25,979	46,000	71,979
Additions	-	644	644
At 31.3.09	25,979	46,644	72,623
Depreciation:			
At 1.4.08	25,979	16,867	42,846
Provided in year	-	9,303	9,303
At 31.3.09	25,979	26,170	52,149
Net book value;			
At 31.3.09	-	20,474	20,474
At 31.3.08	-	29,133	29,133

#### Note 13 – debtors

	2009 (£)	2008 (£)
Prepayments and accrued income	10,334	13,976

## DENS LIMITED

### Notes to the accounts for the year ending 31 March 2009

#### Note 14 – Creditors amounts falling due within one year

	2009 (£)	2008 (£)
Trade creditors	8,187	2,315
HMRC	6,512	6,990
Other creditors	215	138
Accruals	40,300	46,782
Secured loan	1,000	1,000
	<u>56,214</u>	<u>57,225</u>

#### Note 15 - Creditors amounts falling due after one year

	2009 (£)	2008 (£)
Secured loan (note 16)	<u>7,000</u>	<u>8,000</u>

#### Note 16 – Loans

	2009 (£)	2008 (£)
Secured loan due within one year (note 14)	<u>1,000</u>	<u>1,000</u>
Secured loan due after one year (note 15)	<u>7,000</u>	<u>8,000</u>
	<u>8,000</u>	<u>9,000</u>

The loan is provided by Dacorum Borough Council, and is secured on the assets of certain directors and employees.

#### Note 17 – Analysis of net assets between funds

	General funds	Restricted	Total (£)
Fixed assets	20,474	-	20,474
Current assets	152,289	-	152,289
Current liabilities	(56,214)	-	(56,214)
Long term liabilities	(7,000)	-	(7,000)
Net assets 31.3.09	<u>109,549</u>	<u>-</u>	<u>109,549</u>

#### Note 18 – Movement in funds (£)

	At 1.4.08	Incoming resources	Outgoing resources	Transfers	At 31.3.09
Restricted funds:					
Supporting people	-	188,779	(188,779)	-	-
Resettlement Day centre	-	3,619	(3,619)	-	-
	-	15,966	(15,966)	-	-
Total	-	<u>208,364</u>	<u>(208,364)</u>	-	-
Unrestricted funds:					
General fund	111,885	196,242	(198,578)	-	109,549
Total funds	<u>111,885</u>	<u>404,606</u>	<u>(406,942)</u>	-	<u>109,549</u>

## **Purposes of restricted funds**

### ***Supporting People***

This is a fund to cover the costs of supporting our clients.

### ***Resettlement***

This fund is for part of the cost of a resettlement worker.

### ***Day Centre Fund***

This is a fund towards the cost of setting up and running a day centre.