

Registered Charity no. 1120350
Registered Company no. 06192097

Basis Yorkshire Ltd
(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 30th September 2021



Basis Yorkshire Ltd

Year Ended 30th September 2021

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Basis Yorkshire Ltd

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Legal and Administrative Information

Reference

The Charity is called "Basis Yorkshire Ltd" (referred to in parts of the report as "Basis") and is registered with the Charity Commission for England and Wales as an Incorporated Association limited by guarantee .

Registered Charity Number 1120350

Registered Company Number 06192097

Registered Office
94 North Street
Leeds
West Yorkshire
LS2 7PN

Website <https://basisyorkshire.org.uk/>

The Trustees and Directors

Sarah Martin (Chair)	
Patrick Trimmer	
Josephine Maguire	
Robert Milligan (Vice Chair)	
Helen Millott	
Frances Storr	
Gemma Ahearne	<i>Resigned Sep 2021</i>
Megan Jones	<i>Appointed Mar 2022</i>
Jason Kew	<i>Appointed Apr 2021</i>
Esther Venning	<i>Appointed Oct 2021</i>
Cynthia Whitworth	<i>Resigned Dec 2020</i>

Per companies house records it notes that Victoria Clarke-Dunn and Catherine Brown resigned on the 31st of December 2020. Although companies house states this the formal resignation took place before the start of the financial year.

Chief Executive Officer Moya Woolven

Primary Bankers
Virgin Money (previously known as Yorkshire Bank PLC)
94-96 Briggate
Leeds
LS1 6NP

Independent Examiner:
Alison Whalley FCA
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford, BD1 4NS

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Trustees Annual Report

The trustees present their report and financial statements for the year ended 30 September 2021.

Structure, governance and management

The charity is a company limited by guarantee and was formed on 29 March 2007. It is governed by a memorandum and articles of association as amended 3 June 2015 and 27 February 2019. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

The organisation holds and pays for trustee indemnity insurance.

Objectives and activities

The charity's objects

The protection and preservation of good health by promoting the safety and wellbeing of sex workers and those who are, have or could be at risk of exploitation by the provision of advocacy services that offer choice, support and empowerment to those people.

The advancement of education for the public benefit in this area of work, in particular by the provision of advice and information to communities and organisations to help reduce stigma and discrimination of sex workers and those who are, have or could be at risk of exploitation within society.

To provide services in Yorkshire and other areas as the Trustees think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the charity.

The charity's main activities

Delivering safety, information and support services to women and young people in the communities that we operate. Provision of direct support and advocacy, working closely with partners to achieve better safety and reduction of harm.

Basis Sex Work and Adult Exploitation

We continue to support women (or identifying as) selling sex who access our services provided through outreach, community-based work, with partners and via digital technologies. We also provide support for those women who identify as survivors and who have or are experiencing sexual abuse and exploitation (including but not only women who sell sex).

Young People's sexual exploitation service

Over the last year we have continued to provide 1-2-1 services to children and young people across Yorkshire (Leeds and Bradford) and Humberside (Hull).

Basis Training

We have continued to strengthen capacity in the sector to respond better to sex workers and those who are experiencing sexual exploitation and abuse, through the delivery of training and workshops for both local and national audiences including professionals working in residential settings, Social Care, Police, NHS and 3rd sector partners.

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The ongoing pandemic meant that services were adapted from time to time to reflect the risks faced by meeting in person and due to the impact of at times reduced capacity from staff due to being affected by Covid.

Governance

Working Groups are accountable to Basis Board of Trustees with a dedicated Trustee lead on each group, providing oversight and scrutiny to the organisation:

- Finance Working Group
- Workforce Development Group
- Health, Safety and Safeguarding
- Income Generation
- Strategy and Governance
- Quality and Performance
- Equalities and Diversity

We have continued to develop our Board through this financial year, adding commercial, systems leadership and health specialisms to our already highly skilled and experienced Trustees.

The Board of Trustees now has more members who are based outside of Leeds who have been recruited based on the match between our activities and their professional expertise.

Public benefit statement

In setting our objectives and planning our activities the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular, 'the prevention or relief of poverty, the advancement of education, the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage'.

Basis' work is wholly focussed on its agreed charitable objects which we have re-stated and re-committed to our specialist work in recent years. We are clear that despite a complex and challenging field of work, we are working to enable women and young people to have increased agency and control and challenge exploitation and abuse, bringing to justice those in our communities who target those made vulnerable. In addition, we've continued to engage with the wider community and benefitted from the contributions of our committed and invaluable volunteers.

Achievements and performance

Basis Yorkshire have been supporting and advocating for vulnerable women and young people for over 30 years, challenging stigma and recognising and challenging the impact of systems on those we work with providing 1-2-1 dedicated support to those who are most marginalised. Covid meant that this year again saw continued adaptation of our services in line with changes to client needs, Covid risk and regulation including hosting or facilitating access to specialist vaccine sessions (linked to the prioritization of sex workers as a vulnerable group needing additional outreach and prioritization by Leeds Public Health). Our street outreach started again in July 2021 and has continued; and our drop in re-opened over the summer. Despite the significant challenges; it has presented us greater opportunities to work in wider partnership work locally, regionally and nationally to highlight specific issues around sex worker exclusion during Covid.

The council's decision in June 2021 to step away from the Managed Approach has not stopped us delivering our service but has made it more difficult to engage with women. While the resumption of our outreach service has helped re-engagement with women in the area and the support of the police in the area remains in place, the lack of clarity around criminalisation of soliciting may mean women are more distrustful of the police other than in the case of serious incidents or work later to avoid the police altogether, thus leaving them less safe. The messaging regarding the closure of the area may also mean those buying sex are more likely to stay away from the area as will, therefore, the women;

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even if this means having less support and protection, for instance due to working from home or residential areas. As a service, we continue to monitor the situation and how we can respond to it.

This year we expanded our offer to women with more specialist support for those experiencing domestic violence. The team supporting young people now also offer early intervention sessions to young people who have been identified as at risk of sexual exploitation and abuse and by working with groups in schools to enable them to recognise healthy relationships, understand consent and seek support where needed.

As a charity we recognise that we are able to have a much bigger impact by not only delivering a service; but also by identifying systems that were designed in a way that do not meet the needs of the most marginalised communities including those the charity supports. In the past year, we have not only delivered an increasing number of services to women and young people, we are pleased to see slow but gradual systemic changes in the design of health and housing sector in response to women and young people's voices in Leeds and an interest in our ambition to change these on a national level. We are passionate about working in partnership: whether this is when we support a woman or young person or whether we are seeking strategic change, offering unique insights based on evidence from our work, where possible delivered directly by women and young people themselves.

Throughout the past year we have engaged with over 300 adult women (with an average caseload of more than 50) and over 70 young people; in total we have seen many more throughout the year through ad-hoc interventions. Through our training and our awareness raising, many more will have benefited from improved responsiveness to needs.

We continue to embrace learning and ensure this is embedded in our own practice and that of others. In the past year this has seen us contribute to an NHR funded study to understand the impact of Covid-19 on the drug and alcohol services in Leeds, and the changes that staff and service users experienced led by the consortium of four universities led by University of Hertfordshire (known as Central PHIRST) working alongside colleagues from harm reduction and other third sector and statutory partners. We played a key role in the publication of a Toolkit (with our STAGE partnership) sharing evidence from the consortium's work with victims of sexual exploitation with substantial input from women who were supported by this program of work. We engaged in numerous pieces of research aimed at Ending Violence Against Women and Girls (alongside key partnership such as Women's Lives Leeds) and to improve access to Health Care; working closely with women and young people with lived experience including facilitating direct meetings with key regional stakeholders.

We are excited about the opportunity we are involved in to transform approaches to address health inequalities as a founding partner of the Leeds based Healthy Communities Together partnership (alongside 3 other charities, Leeds Public Health and CCG) funded by the National Lottery/Kings Fund. To date, we have undertaken an initial piece of work to explore the potential to invest further (3 years) funding to identify and develop different ways of engaging communities who are typically marginalized and excluded from services including sex workers; this will include improving understanding with commissioning and service development as well as building capacity of members of marginalized communities to directly engage and challenge current health systems.

Supported by our Inclusion and Participation work, we conducted our own research working closely with women we support to share their experiences of housing and health, with findings shared in 2 key publications aimed at shining a light on and advocating for reducing barriers to housing and health experienced by sex workers. These have already proved beneficial in informing strategy and practice in Leeds. As a consequence, we are now a founding member (in partnership with Leeds Women's Aid and Together Women) and lead facilitator of the Leeds Women's Homelessness & Housing Frontline Network bringing together frontline practitioners supporting women who are homeless to hold those in authority and responsible for the strategy to end homelessness to account and share their experiences; influencing the future direction of decision making.

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Our own research and experience from day-to-day practice as well as national research is used to inform our training and workshops we deliver locally and nationally on working with sex workers and understanding and responding to sexual exploitation as well as specific areas of work on accessing health and our work to improve responses to homelessness, reaching professionals from the public and third sector from around the country with highly positive feedback.

Service user feedback

"Thank you for staying with me and helping me you've changed my life for the better without you I wouldn't be here who I am today."

"I've been able to get my life back on track and more importantly I've stopped sex work, I wouldn't have without your help. "

Stakeholder feedback

"I've not worked closely with anyone from Basis before and I've learned a lot more about your team and their approach and have so much respect for the work you all do."

"The training has given me more confidence in my knowledge so will help me going forward in my delivery of sessions to Young People."

Community feedback

"Thank you so much for the work you do in our community"

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Financial review

The net income for the year was £118,698 including net income of £37,725 on unrestricted funds and net income of £80,973 on restricted funds. The total income received during the year was £942,717 split between unrestricted income of £345,084 and restricted income £597,633. The income represents an increase of £129,426 which was driven by an increase in the number of grants and donations received during the year and the timing of them. Three sources of funding were received very close to the year end which have been carried forward as restricted funds to be used in the 2021/22 financial year. These three funds included Front Line, Mini Bus Development and Leeds Hospital Charity which totalled £84,257.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year-end was £216,052. This is inclusive of general unrestricted funds and designated funds.

Compared to future budgeted expenditure of £801k this represents approximately 3 months of budgeted expenditure.

The Board of trustees is keenly aware of the need to secure our viability beyond the immediate future. In order to be able to provide reliable services over the longer term, we must be able to absorb setbacks and take advantage of change and opportunity. We provide for this by putting aside, when we can afford it, some of our current income as a reserve against future uncertainties.

The reserves policy has been developed on a risk identification approach based on an understanding of our income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which we operate. Risk assessments are conducted annually to consider the reliability of income and the extent to which expenditure is committed, as well as the major risks to which the charity is exposed.

The trustees' reserves policy requires unrestricted funds to be split between designated and non-designated funds. The designated funds comprise the Contingency Fund (the amount set aside for costs should the charity need to be wound up or restructured £82,200) and the Future Development Fund (the amount set aside for strategic development £80,900).

At the time of approving the Financial Statements the trustees have considered the financial position of the charity in terms of the financial effects of the ongoing effects from the coronavirus Covid-19 pandemic and cost of living crisis. Whilst the trustees anticipate some further negative effects in terms of trading income and increased expenditure to support service users; the trustees have concluded that there are no material uncertainties so significant as to cast doubt over the charity's ability to continue as a going concern. The organisation holds indemnity insurance as part services it provides in line with best practise.

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Trustees Annual Report

Statement of trustees' responsibilities


The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of Basis Yorkshire

Name of director:	J Maguire
Signed on behalf of the directors:	
Date of approval:	25/07/2022

Basis Yorkshire Ltd

Year Ended 30th September 2021

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Basis Yorkshire Ltd ('the charity') for the year ended 30 September 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies. 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 company as required by section 386 of the 2006 Act; or
2. the Financial Statements do not accord with those records; or
3. the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the Financial Statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the Financial Statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their Financial Statements 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 Financial Statements to be reached.



Alison Whalley FCA
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford, BD1 4NS

Date: 25/07/2022

Basis Yorkshire Ltd

Year Ended 30th September 2021

Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	2021 Restricted Funds	Total Funds	Restated 2020 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		12,175	597,633	609,808	589,606
Charitable activities		332,821	-	332,821	223,598
Investment Income		88	-	88	87
Total Income	2	<u>345,084</u>	<u>597,633</u>	<u>942,717</u>	<u>813,291</u>
Expenditure					
Expenditure on charitable activities	4	<u>307,359</u>	<u>516,660</u>	<u>824,019</u>	<u>707,424</u>
Total Expenditure		<u>307,359</u>	<u>516,660</u>	<u>824,019</u>	<u>707,424</u>
Net income		<u>37,725</u>	<u>80,973</u>	<u>118,698</u>	<u>105,867</u>
Net income and net movement in funds					
Total funds brought forward		180,919	119,179	300,098	194,231
Transfers		-	-	-	-
Total funds carried forward	12	<u>218,644</u>	<u>200,152</u>	<u>418,796</u>	<u>300,098</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both Companies Act 2006 and charity SORP reporting requirements.

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Year Ended 30th September 2021

Statement of Financial Position

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	9	2,592	768
		<u>2,592</u>	<u>768</u>
Current assets			
Debtors	10	93,105	70,595
Cash at bank and in hand		370,453	258,131
		<u>463,558</u>	<u>328,726</u>
Creditors: amounts falling due within one year	11	<u>47,354</u>	<u>29,396</u>
Net current assets		<u>416,204</u>	<u>299,330</u>
Total assets less current liabilities		<u>418,796</u>	<u>300,098</u>
Net assets	13	<u>418,796</u>	<u>300,098</u>
Funds of the charity			
Restricted funds		200,152	119,179
Unrestricted funds			
Designated funds		163,100	155,900
General unrestricted funds		<u>55,544</u>	<u>25,019</u>
Total Unrestricted funds		<u>218,644</u>	<u>180,919</u>
Total charity funds	12	<u>418,796</u>	<u>300,098</u>

Directors Responsibilities

The Directors are satisfied that for the year ended on 30th September 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of director:

J Maguire

Signed on behalf of the directors:

J P Maguire

Date of approval:

25/07/2022

Basis Yorkshire Ltd

Year Ended 30th September 2021

Statement of cash flows

	2021 £	2020 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	115,690	101,473
	<u>115,690</u>	<u>101,473</u>
Cash flows from investing activities:		
Dividends and interest	88	87
Purchase of tangible fixed assets	(3,456)	-
Net cash provided by (used in) investing activities	<u>(3,368)</u>	<u>87</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	112,322	101,560
Cash and cash equivalents at the beginning of the reporting period	258,131	156,571
Cash and cash equivalents at the end of the reporting period	<u>370,453</u>	<u>258,131</u>

Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds for the reporting period (as per the statement of financial activities)	118,698	105,867
Adjustments for:		
Depreciation charges	1,632	560
Dividends and interest from investments	(88)	(87)
(Increase) / decrease in debtors	(22,510)	19,430
Increase / (decrease) in creditors	17,958	(24,297)
Net cash provided by (used in) operating activities	<u>115,690</u>	<u>101,473</u>

Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	370,453	258,131
Total cash and cash equivalents	<u>370,453</u>	<u>258,131</u>

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Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

These Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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). The charity constitutes a public benefit entity as defined by FRS 102.

Assessment of Going Concern

Preparation of the Financial Statements is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the Financial Statements.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Grants and donations

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

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Notes to the Financial Statements

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office Equipment	25%
Fixtures and Fittings	15%

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Consideration

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit and are satisfied that the charity meets the requirements under the Charities Act 2011.

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and legacies			
Donations and Gift Aid	12,175	47,996	60,171
Grants	-	549,637	549,637
	<u>12,175</u>	<u>597,633</u>	<u>609,808</u>
Charitable activities			
Contracted Services	316,186	-	316,186
Training Services	16,431	-	16,431
Other Sales	204	-	204
	<u>332,821</u>	<u>-</u>	<u>332,821</u>
Investment Income			
Interest	88	-	88
	<u>88</u>	<u>-</u>	<u>88</u>
Total Income	<u>345,084</u>	<u>597,633</u>	<u>942,717</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations and legacies			
Donations and Gift Aid	23,453	-	23,453
Grants	899	565,254	566,153
	<u>24,352</u>	<u>565,254</u>	<u>589,606</u>
Charitable activities			
Contracted Services	197,980	-	197,980
Training Services	23,485	-	23,485
Other Sales	2,133	-	2,133
	<u>223,598</u>	<u>-</u>	<u>223,598</u>
Investment Income			
Interest	87	-	87
	<u>87</u>	<u>-</u>	<u>87</u>
Total Income	<u>248,037</u>	<u>565,254</u>	<u>813,291</u>

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Notes to the Financial Statements

3 Donations, Grants, Contracted Services

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Contracted Services			
LCC Adult Services	188,000	-	188,000
LCC Children's Services	42,500	-	42,500
LCC Housing First	20,000	-	20,000
Touchstone (Live Well Leeds)	43,686	-	43,686
Yorkshire MESMAC (CSE Hull)	22,000	-	22,000
	<u>316,186</u>	<u>-</u>	<u>316,186</u>
Donations and Gift Aid			
Donations	12,175	1,000	13,175
Fundraiser for Outreach Van	-	43,074	43,074
Fundraiser for Dental Treatment	-	3,922	3,922
	<u>12,175</u>	<u>47,996</u>	<u>60,171</u>
Grants			
Awards For All (Lionesses)	-	9,997	9,997
Changing Lives (STAGE)	-	46,377	46,377
Children In Need (Small Grant)	-	29,483	29,483
Children in Need (Main Grant)	-	60,041	60,041
CLLD	-	23,713	23,713
Esmee Fairbairn Foundation	-	49,982	49,982
Front Line Network	-	19,858	19,858
IDVA (Police Crime Commissioner)	-	18,750	18,750
LCC - Outreach COVID	-	56,400	56,400
Leeds Community Foundation (Infrastructure Grant)	-	25,000	25,000
Leeds Hospital Charity	-	21,325	21,325
Lloyds Bank Foundation	-	24,910	24,910
Ministry of Justice (1)	-	73,179	73,179
Ministry Of Justice (2)	-	19,486	19,486
LCC COVID Emergency Assistance	-	4,000	4,000
Tudor Trust - Housing First	-	50,000	50,000
Tudor Trust - Staff Wellbeing	-	2,000	2,000
Unity Poverty Action - Covid Response	-	1,750	1,750
Victoria Gate	-	2,500	2,500
LCF - Staying Well in Winter	-	5,000	5,000
Women's Lives Leeds	-	5,302	5,302
Women's Lives Leeds - Covid Response	-	584	584
	<u>-</u>	<u>549,637</u>	<u>549,637</u>
Total	<u>328,361</u>	<u>597,633</u>	<u>925,994</u>

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Year Ended 30th September 2021

Notes to the Financial Statements

3 Donations, Grants, Contracted Services and Legacies (*Continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Contracted Services			
LCC Adult Services	94,000	-	94,000
LCC Children's Services	45,000	-	45,000
Touchstone (Live Well Leeds)	36,980	-	36,980
Yorkshire MESMAC (CSE Hull)	22,000	-	22,000
	<u>197,980</u>	<u>-</u>	<u>197,980</u>
Donations and Gift Aid			
Donations	23,453	-	23,453
	<u>23,453</u>	<u>-</u>	<u>23,453</u>
Grants			
Awards For All - Lionesses	-	9,928	9,928
Changing Lives (STAGE)	-	35,355	35,355
Children in Need (Main Grant)	-	62,400	62,400
CLLD	-	14,693	14,693
Digital Leeds	-	1,000	1,000
Esmee Fairbairn Foundation	-	74,972	74,972
Homeless Link	-	30,110	30,110
Housing First	-	49,833	49,833
LCC Complex Needs Funding	-	40,000	40,000
LCC Intensive Support Service	-	22,422	22,422
LCC Sexual Health	-	18,260	18,260
LCC Supporting People	-	8,358	8,358
Lloyds Bank Foundation	-	39,884	39,884
Ministry of Justice (1)	-	70,316	70,316
Other grants	899	13,829	14,728
Tudor Trust - Housing First	-	50,000	50,000
Women's Lives Leeds	-	17,909	17,909
WYPCC Safer Communities Fund	-	5,985	5,985
	<u>899</u>	<u>565,254</u>	<u>566,153</u>
Total	<u>222,332</u>	<u>565,254</u>	<u>787,586</u>

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

4 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Basis Training Services	3,613	-	3,613
Client Service Delivery	13,600	95,358	108,958
IT, Communications and Website	8,988	9,383	18,371
Outreach Van	3,217	575	3,792
Premises Costs	14,324	20,927	35,251
Salary Costs	216,737	325,606	542,343
Staff Related Costs	21,237	40,669	61,906
	<u>281,716</u>	<u>492,518</u>	<u>774,234</u>
Share of Support Costs *	23,363	24,142	47,505
Share of Governance Costs *	2,280	-	2,280
	<u>25,643</u>	<u>24,142</u>	<u>49,785</u>
Total Expenditure on charitable activities	<u>307,359</u>	<u>516,660</u>	<u>824,019</u>
Support Costs *			
Administration Costs	993	532	1,525
Branding, Publications & Marketing	2,237	1,343	3,580
Depreciation	1,632	-	1,632
Insurance	-	10,398	10,398
Legal and Professional Fees	18,501	11,869	30,370
	<u>23,363</u>	<u>24,142</u>	<u>47,505</u>
Governance Costs *			
Accountancy and Independent Examination Fees	2,280	-	2,280
	<u>2,280</u>	<u>-</u>	<u>2,280</u>

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Basis Training Services	14,917	19,432	34,349
Client Service Delivery	8,335	34,947	43,282
IT, Communications and Website	8,136	3,660	11,796
Outreach Van	4,165	30	4,195
Premises Costs	34,543	-	34,543
Salary Costs	112,519	384,975	497,494
Staff Related Costs	11,618	24,560	36,178
	<u>194,233</u>	<u>467,604</u>	<u>661,837</u>
Share of Support Costs *	16,621	27,466	44,087
Share of Governance Costs *	1,500	-	1,500
	<u>18,121</u>	<u>27,466</u>	<u>45,587</u>
Total Expenditure on charitable activities	<u>212,354</u>	<u>495,070</u>	<u>707,424</u>
Support Costs *			
Administration Costs	632	2,457	3,089
Branding, Publications & Marketing	715	32	747
Depreciation	560	-	560
Insurance	-	9,524	9,524
Legal and Professional Fees	14,714	15,453	30,167
	<u>16,621</u>	<u>27,466</u>	<u>44,087</u>
Governance Costs *			
Accountancy and Independent Examination Fees	1,500	-	1,500
	<u>1,500</u>	<u>-</u>	<u>1,500</u>

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

5 Donated gifts and services

During the year the charity received a significant number of food, clothing and other essentials items as gifts to be given to service users during the Covid-19 pandemic. Due to the nature and volume of these donations it has not been possible to reliably estimate the value of the donation in kind and thus has not been recognised as income and expenditure during the year.

6 Independent examination fees

Fees payable to the independent examiner for:

	2021	2020
	£	£
Independent examination of the financial statements	2,280	1,500

7 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	483,324	422,846
Social security costs	37,966	32,623
Employer contributions to pension plans	19,253	16,660
	<u>540,543</u>	<u>472,129</u>
Agency Staff Costs	1,800	25,365
Total Staff Costs	<u>542,343</u>	<u>497,494</u>

The average head count of employees during the year was as follows:

	2021	2020
Average Head Count	21	18

No employee received employee benefits of more than £60,000 during this year or last.

The Charity operates a defined contribution pension scheme. The employer contribution paid into the scheme are outlined above in the staff costs breakdown.

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

Key Management Personnel

The key management personnel of the charity comprises the Chief Officer only. The total employee benefits received by key management were as follows:

	2021	2020
	£	£
Key management personnel employee benefit	51,679	53,775

8 Trustee expenses and remuneration

No trustee received any remuneration during this year or the previous year. No trustee received any expenses during this year or the previous year.

9 Tangible fixed assets

	Office Equipment	Fixtures and Fittings	Total
	£	£	£
Cost			
At 1 October 2020	26,606	9,351	35,957
Additions	3,456	-	3,456
At 30 September 2021	30,062	9,351	39,413
Depreciation			
At 1 October 2020	26,606	8,583	35,189
Charge for this year	864	768	1,632
At 30 September 2021	27,470	9,351	36,821
Carrying amount			
At 30 September 2021	2,592	-	2,592
At 30 September 2020	-	768	768

10 Debtors

	2021	2020
	£	£
Trade Debtors	28,966	3,895
Prepayments	13,194	15,138
Accrued Income	50,945	51,562
	93,105	70,595

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Credit Card	9	838
Trade Creditors	13,549	13,578
Pension and PAYE/NI	11,021	13,480
Accruals	2,280	1,500
Deferred Income	20,495	-
	<u>47,354</u>	<u>29,396</u>

Deferred Income Movement

	Opening	Deferred	Released	Closing
	£	£	£	£
Grant Income	-	20,495	-	20,495

At the year end 30th September 2021 one invoice had been raised and paid early for a quarter of service provision relating to the 30th September 2022 financial year.

12 Analysis of Charitable Funds

Unrestricted Funds

	1 Oct 2020	Income	Expenditure	Transfers	30 Sep 21
	£	£	£	£	£
Unrestricted					
General funds	25,019	345,084	(298,508)	(16,051)	55,544
Designated					
Future development fund	80,900	-	-	-	80,900
Contingency fund	75,000	-	(8,851)	16,051	82,200
	<u>155,900</u>	<u>-</u>	<u>(8,851)</u>	<u>16,051</u>	<u>163,100</u>
Total Unrestricted Funds	<u>180,919</u>	<u>345,084</u>	<u>(307,359)</u>	<u>-</u>	<u>218,644</u>

Designated cost spending

Expenditure from the contingency fund consisted of £5,071 of cost of living salary cost increases for employees incurred during the year and £3,780 of Legal costs.

Fund Transfers

£8,851 of costs incurred during the year in the Contingency fund have been transferred back into the fund to maintain its reserve level inline with the charity's reserve policy.

A further £7,200 has been transferred into the Contingency fund from the General fund to cover the cost of living increase for employees agreed by the board covering the period from July 2021 to the June 2022.

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

12 Analysis of Charitable Funds (Continued)

Restricted Funds

	1 Oct 2020	Income	Expenditure	Transfers	30 Sep 21
	£	£	£	£	£
Changing Lives	-	46,377	(46,377)	-	-
Children In Need Small Grant	-	9,975	(2,080)	-	7,895
Children in Need Main Grant	-	60,041	(60,041)	-	-
CLLD	-	23,713	(23,713)	-	-
Fundraiser for Dental Treatment	-	3,922	(1,007)	-	2,915
Digital Leeds	2,780	-	(2,780)	-	-
Esmee Fairbairn Foundation	-	49,982	(49,982)	-	-
Front Line Network	-	19,858	-	-	19,858
Homeless Link	30,004	-	(30,004)	-	-
LCC - Housing First	20,764	-	(20,764)	-	-
IDVA Police Crime Commissioner	-	18,750	(7,728)	-	11,022
Jimbo's - Schools	-	19,508	-	-	19,508
LCF Strategic Infrastructure Grant	-	25,000	(25,000)	-	-
Leeds Hospital Charity	-	21,325	-	-	21,325
Awards For All - Lionesses	-	9,997	(187)	-	9,810
Lloyds Bank Foundation	-	24,910	(24,910)	-	-
Fundraiser for Outreach Van	-	43,074	-	-	43,074
Ministry Of Justice	-	92,665	(63,015)	-	29,650
Tudor Trust - Staff Wellbeing	-	2,000	(2,000)	-	-
Tudor Trust - Housing	20,835	50,000	(50,002)	-	20,833
LCF - Staying Well in Winter	-	5,000	(5,000)	-	-
Women's Lives Leeds	-	5,302	(5,302)	-	-
Women's Lives Leeds - Covid Response	-	1,584	(1,584)	-	-
WYPCC safer communities fund	5,050	-	(5,050)	-	-
Unity Poverty Action - Covid Response	-	1,750	(1,750)	-	-
Victoria Gate	-	2,500	(2,500)	-	-
LCC COVID Emergency Assistance	-	4,000	(4,000)	-	-
Ministry Of Justice - Covid Response	2,614	-	(2,614)	-	-
Lloyds Bank Foundation - Covid Response	9,740	-	(9,740)	-	-
LCC - Covid Response	-	56,400	(56,400)	-	-
Esmee Fairbairn Foundation - Covid Response	24,992	-	(10,730)	-	14,262
Children In Need - Covid Response	2,400	-	(2,400)	-	-
Total Restricted Funds	119,179	597,633	(516,660)	-	200,152
Total Unrestricted Funds	180,919	345,084	(307,359)	-	218,644
Total Funds	300,098	942,717	(824,019)	-	418,796

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

12 Analysis of Charitable Funds (*Continued*)

Unrestricted Funds

	1 Oct 2019 £	Income £	Expenditure £	Transfers £	30 Sep 20 £
Unrestricted					
General funds	24,336	248,037	(199,714)	(47,640)	25,019
Designated					
Future development fund	45,900	-	-	35,000	80,900
Contingency fund	75,000	-	(12,640)	12,640	75,000
	<u>120,900</u>	<u>-</u>	<u>(12,640)</u>	<u>47,640</u>	<u>155,900</u>
Total Unrestricted Funds	<u>145,236</u>	<u>248,037</u>	<u>(212,354)</u>	<u>-</u>	<u>180,919</u>

Designated cost spending and fund transfers

Expenditure from the contingency fund consisted of £8,550 of bad debt from old outstanding invoices and £4,090 of Legal costs. It was agreed at the Board meeting to move a further £35,000 to the Future Development Fund to enable us to invest further in staff posts if necessary.

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

12 Analysis of Charitable Funds (Continued)

Restricted Funds

	1 Oct 2019	Income	Expenditure	Transfers	30 Sep 20
	£	£	£	£	£
Awards For All	1,878	9,928	(11,806)	-	-
Big Change	-	5,850	(5,850)	-	-
Changing Lives	-	35,355	(35,355)	-	-
Children in Need Main Grant	-	60,000	(60,000)	-	-
Children In Need - Covid Response	-	2,400	-	-	2,400
CLLD	-	14,693	(14,693)	-	-
Digital Leeds	-	1,000	(1,000)	-	-
Esmee Fairbairn Foundation	-	74,972	(49,980)	-	24,992
Homeless Link	-	30,110	(106)	-	30,004
Housing First	-	49,833	(29,069)	-	20,764
LCC Intensive Support	-	22,422	(22,422)	-	-
LCC Sexual Health	-	18,260	(18,260)	-	-
LCC Supporting People	-	8,358	(8,358)	-	-
LCC Additional Complex Needs	-	40,000	(40,000)	-	-
Lloyds Bank Foundation	-	24,910	(24,910)	-	-
Lloyds Bank Foundation - Covid Response	-	14,974	(5,234)	-	9,740
Ministry Of Justice	3,784	63,631	(67,415)	-	-
Ministry Of Justice - Covid Response	-	6,685	(4,071)	-	2,614
NHS/CCG Health Advocacy	22,500	-	(22,500)	-	-
Other small covid-19 response grants	-	2,999	(219)	-	2,780
Tudor Trust - Housing	20,833	50,000	(49,998)	-	20,835
Winter Warmth	-	4,980	(4,980)	-	-
Women's Lives Leeds	-	17,909	(17,909)	-	-
WYPCC safer communities fund	-	5,985	(935)	-	5,050
Total Restricted Funds	48,995	565,254	(495,070)	-	119,179
Total Unrestricted Funds	145,236	248,037	(212,354)	-	180,919
Total Funds	194,231	813,291	(707,424)	-	300,098

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

12 Analysis of Charitable Funds (*Continued*)

Fund descriptions

Fund name	Purpose of restriction
Awards For All	Provision to facilitate peer group support
Big Change	Support for individuals who are homeless
Changing Lives	Supporting women with lived experience of sexual exploitation
Children in Need	Provision of 1-2-1 service for young people in Leeds and Bradford experiencing CSE
Children In Need - Covid Response	Funding to support the additional needs during the covid-19 pandemic
CLLD	Employment for Sexworkers and women who are sexually exploited
Digital Leeds	Funding to support the additional needs during the covid-19 pandemic
Esmee Fairbairn Foundation	Towards the CEO salary and additional funding in response to the covid-19 pandemic
Front Line	Support to facilitate the Leeds Women's Homelessness And Housing Frontline Network
Homeless Link	Homeless Link: Influencing (system) change into housing for sex workers in Leeds.
Housing First	Housing First support for Street Sexworkers
IDVA Police Crime Commission	Funding for an Independent Advocate for Domestic Violence
LCC Additional Complex Needs	Provision of additional support for sex worker with additional complex needs
LCC Adult Services	Support service for women who are sex working in Leeds, focusing on those most at risk (indoor and street)
LCC Children's Services	Provision of 1-2-1 service for young people in Leeds experiencing CSE
LCC Sexual Health	Provision of sexual health services to sex workers in Leeds
LCC Supporting People	Funding for direct 1-2-1 support for adult sex workers and management
Leeds Community Foundation	To inform system change needs to address health inequalities faced by sex workers
Leeds Hospital Charity	Funding to address health inequalities experienced by sex workers and women who are or have been sexually exploited
Lloyds Bank Foundation - Covid Response	Funding to support the additional needs during the covid-19 pandemic
Lloyds Bank Foundation	Towards management and administrators salary
Mini Bus Development	Toward the purchase of an outreach van
Ministry Of Justice	Direct service provision 1-2-1 to adult sex workers experiencing sexual or domestic abuse/violence
Ministry Of Justice - Covid Response	Funding to support the additional needs during the covid-19 pandemic
NHS/CCG Health Advocacy	Sexworker Advocacy for health needs
Touchstone (Live Well Leeds)	Funding for direct 1-2-1 support for adult sex workers and management

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

12 Analysis of Charitable Funds (Continued)

Fund descriptions (continued)

Fund name	Purpose of restriction
Tudor Trust - Housing	Funding for Housing First provision for sex workers in Leeds
Winter Warmth	Staying Well in Winter for Women Sex Workers across Leeds
Women's Lives Leeds	Funding to provide sex workers with warm clothing over the winter
WYPCC safer communities fund	Funding to support the additional needs of sex workers during the covid-19 pandemic
Yorkshire MESMAC (CSE Hull)	Provision of 1-2-1 service for young people in Hull experiencing CSE
Unity Poverty Action - Covid Response	Funding to offer emergency food support to vulnerable populations
Victoria Gate	Funding to offer support to combat isolation and lack of income during Covid19
LCC COVID Emergency Assistance	Funding for emergency needs for Homeless People

13 Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021
	£	£	£	£
Fixed Assets	2,592	-	-	2,592
Current Assets	100,306	163,100	200,152	463,558
Creditors less than 1 year	(47,354)	-	-	(47,354)
	<u>55,544</u>	<u>163,100</u>	<u>200,152</u>	<u>418,796</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2020
	£		£	£
Fixed Assets	768	-	-	768
Current Assets	53,647	155,900	119,179	328,726
Creditors less than 1 year	(29,396)	-	-	(29,396)
	<u>25,019</u>	<u>155,900</u>	<u>119,179</u>	<u>300,098</u>

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

14 Related party transactions

During the year a related party transaction took place with Levati Learning Ltd a company owned and managed by Frances Storr whom is a trustee of Basis Yorkshire. Levati Learning Ltd, provided specific training services to the organisation costing £1,380 (2020: £0). At the year end there were no amounts outstanding.

The services provided by Levati were approved by the board of trustees with conflict of interest appropriately managed per the organisation's policy. The use of services was approved based on value for money and the nature of the training provided.

15 Operating Lease Note

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	94 North Street Office £
Within one year	20,000
In the second to fifth years inclusive	20,000
Over five years from the balance sheet date	-
	<u>40,000</u>

16 Prior Period Adjustment

During the year it was concluded that three contracted services Basis provides for the council and another local charity did not meet the Charity SORP's definition of a restricted fund. Historically both funding streams have been accounted for as restricted funding.

A prior period adjustment has been put through the accounts to reflect the fact that these two income streams are in fact unrestricted.

	Updated		Original	
	Unrestricted Funds £	Restricted Funds £	Unrestricted Funds £	Restricted Funds £
Income				
Donations and legacies	24,352	565,254	24,352	763,234
Charitable activities	223,598	-	25,618	-
	<u>247,950</u>	<u>565,254</u>	<u>49,970</u>	<u>763,234</u>
Expenditure				
Expenditure on charitable activities	212,354	495,070	14,374	693,050

Basis Yorkshire Ltd

Year Ended 30th September 2021

Notes to the Financial Statements

17 Comparative Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	Restated 2020 Restricted Funds	Total Funds
	Note	£	£	£
Income				
Donations and legacies		24,352	565,254	589,606
Charitable activities		223,598	-	223,598
Investment income		87	-	87
Total Income	2	<u>248,037</u>	<u>565,254</u>	<u>813,291</u>
Expenditure				
Expenditure on charitable activities	4	<u>212,354</u>	<u>495,070</u>	<u>707,424</u>
Total Expenditure		<u>212,354</u>	<u>495,070</u>	<u>707,424</u>
Net income / (expenditure)		<u>35,683</u>	<u>70,184</u>	<u>105,867</u>
Net income and net movement in funds				
Total funds brought forward		145,236	48,995	194,231
Transfers		-	-	-
Total funds carried forward	12	<u>180,919</u>	<u>119,179</u>	<u>300,098</u>