

Registered Charity no. 1120350
Registered Company no. 06192097

Basis Yorkshire Ltd
(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 30th September 2023



Basis Yorkshire Ltd

Year Ended 30th September 2023

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Basis Yorkshire Ltd

Year Ended 30th September 2023

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

The Principal Office 94 North Street
Leeds
West Yorkshire
LS2 7PN

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

The Trustees and Directors

Sarah Martin (Chair)	
Patrick Trimmer	<i>Resigned Jan 2024</i>
Josephine Maguire	<i>Resigned Jan 2024</i>
Robert Milligan (Vice Chair)	
Frances Storr	<i>Resigned Jan 2024</i>
Annie Maloney	<i>Appointed Apr 2023</i>
Esther Venning	
Rachel Collins	<i>Appointed Mar 2023</i>
Megan Jones	
Tassie Weaver	<i>Appointed May 2023</i>
Caroline Moorhouse	<i>Appointed Aug 2023</i>
Nisa Qasim	<i>Appointed Aug 2023</i>

Chief Executive Officer Moya Woolven

Primary Bankers Virgin Money
94-96 Briggate
Leeds
LS1 6NP

Independent Examiner Alison Whalley FCA
Azets
Carlton House
Grammar School Street
Bradford, BD1 4NS

Basis Yorkshire Ltd

Year Ended 30th September 2023

Trustees Annual Report

The trustees present their report and financial statements for the year ended 30 September 2023. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

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 anyone who identifies as a woman who sells 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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Trustees Annual Report

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 and Income Generation Working Group
- Workforce Development and Wellbeing Group
- Health, Safety and Safeguarding
- Strategy and Governance
- Equalities, Diversity and Inclusion

We have continued to develop our Board through this financial year, some more locally based, including a number Leeds and Yorkshire based, all with highly relevant skills and experience adding value to our already highly skilled and experienced Trustees. In addition to regular monitoring of key priorities, the Trustees have also considered succession planning in anticipation of our longstanding Treasurer moving on after nearly 10 years.

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 aims to end stigma, create safety and promote empowerment for women and young people we work with through service delivery, partnership and system change; within this we aim to ensure women's and young people's voices are at the heart of every aspect of our work including campaigning, system change and wider leadership and governance of the organisation.

Support offered

The demand for our services continues to increase including those attending or calling the office in crisis. Recruitment challenges caused largely due to funding uncertainty related to short term funding did lead at times to unfortunate gaps in services – an inevitable reality in the sector. Notwithstanding the above, the number of frontline staff stayed largely the same allowing us to continue our work across the board with women and young people.

Over the course of the year the service supported:

- Over 205 young people with 1 to 1 trauma- informed, person centred, tailored sessions to help them, recognise, reduce and overcome the impact of sexual exploitation.
- Over 235 adult women who sex work and women who are being sexually exploited; recognising that some women who sex work may also be exploited; the overall total is higher as some women that access our support choose to stay anonymous.

Our young person's work supports all genders and we were proud to see our newly appointed specialist LGTBQ+ worker develop this key role enhancing our service to young people particularly

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Trustees Annual Report

vulnerable to exploitation. This role has also helped us work closely with partners across Leeds and Bradford to develop their insights and practice into the LGBTQ community and how this relates to sexual exploitation. Our work in schools with groups was widely appreciated by young people and staff in schools; identifying and addressing risk at earlier stages and working to prevent further escalation.

Our offer to adult women included crisis ad-hoc support (food parcel, emergency accommodation, police reporting of violence or other forms of crime) to intensive case work including Housing First and specialist support for victims of sexual or domestic violence or sexual exploitation. Over the course of the year, we have seen an increasing number of women attend the office in crisis due to the ongoing cost of living crisis, their acute mental health needs, and the reduction in service capacity elsewhere. As a result, we have had to dedicate specific staff members to a duty role to ensure there is adequate support for when this occurs.

In addition to crisis support and in-depth case work, women can also access support on our evening outreach for street-based sex work and in saunas. Our outreach reached over 110 unique women with 100 sessions over the course of a year. The drop in on our premises reached 59 (unique) women across 143 drop-in sessions, with women offering each other peer support as well as being able access a wide array of partners we invite into our drop in including a general practice nurse, a sexual health nurse, an Rehab specialist, a specialist for money and debt management and a social justice specialist from DWP.

Influencing Change

As a charity we are determined to make long term change for those we support through challenging stigma and judgement and the inevitable exclusion; sometimes this exclusion has fatal consequences. This year more than ever we were able to take considerable steps forward in influencing those in authority (locally regionally and nationally), supporting those we support to influence directly as well as sharing our own insights, either independently or in collaboration with partners.

We continue to embrace learning and ensure this is embedded in our own practice and that of others. We are now into Phase 2 of our Leeds Healthy Communities Together work which is aimed at learning from transformative approaches to address health inequalities for marginalized communities through working with cross-sectoral partnerships. In the past year we have also contributed to the development and numerous consultations and pieces of research including research led by the University of Leicester on "Understanding Sexual Violence in Sex Working Populations: Law, Legal Consciousness and Legal Practice in Four Countries" where we facilitated peer engagement as well as contributing to the Steering group and continued the NHIR funded study to understand the impact of Covid-19 on the drug and alcohol services in Leeds. We were also proud to see the research findings published on "Implementing buprenorphine prolonged-release injection using a health at the margins approach for transactional sex-workers" which a number of women we work with accessed and contributed to.

As a result of our involvement in the Scoping Report on Sex Work in Yorkshire and the Humber (Aug – Nov 22) we were invited to sit on a Steering Group to progress the recommendations which has since led to the development of a toolkit which organisations can use to determine how inclusive or otherwise they are in terms of engaging with sex workers, which also includes examples of best practice to support services to improve. This work will be included in the National Framework for NHS Action on Inclusion Health as an example of good practice.

In Leeds we have worked with partners from health and other third sector organisations to produce a Health Needs Assessment regarding on street sex workers which included data on early deaths of sex workers and have continued to work on how we can improve health outcomes for these women, using the assessment as a base for further work to improve outcomes.

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As part of our systems change work around women's homelessness and our lead role in the Frontline Network for Women's Homelessness in Leeds we have played a major part in bring the women's rough sleeping census to Leeds which involved redefining the definition of rough sleeping, recognising that women's homelessness is very much absent from rough sleeping counts in the main due to its more 'hidden' nature. This was a highly successful piece of partnership working which we are hoping to repeat next year; data and findings will be used to influence resource allocation, engagement, and barriers to access for women who are rough sleeping.

Our strategic work on Adult Sexual Exploitation continues following the organisation of a Symposium on the subject in partnership with West Yorkshire Police, in particular their Strategic Lead for Violence Against Women and Girls (VWAG) which brought together a variety of speakers and was very well attended and received. As a result of this and a presentation to the VAWG Board in Leeds we are working on a specific risk assessment tool and training for Adult Social Care workers. We continue to work in partnership with several organisations across the North of England whose focus is to support women and girls who are experiencing or have experiences of sexual exploitation to lobby for a legal definition of Adult Sexual Exploitation in order that such recognition will enable more trauma informed support can be put in place to aid recovery for survivors as well as supporting those who are being sexually exploited to leave and be safe. Basis also contributed to a number of briefing papers on themes such as Health, Homelessness and Access to Justice for those experiencing Adult Sexual Exploitation.

Not only is the above used to influence local and national policy, it is also used to inform our training and workshops we deliver locally and nationally on working with sex workers and understanding and responding to sexual exploitation, alongside our own every day practical experience and other national research.

Stakeholder feedback

"Just want to say a huge thank you for your support whilst I have been working with X. Your expertise and knowledge has been incredibly helpful and I have learnt a lot from you".

"Thank you for your hard work and persistence"

Service User Feedback

"I have hope, now, you are there for me".

"She gives me the space and really listens. I wouldn't change anything."

Community Feedback:

"Keep up the great work!"

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Financial review

The net expenditure for the year was £26,432 including net income of £49,129 on unrestricted funds and net expenditure of £75,561 on restricted funds. The total income received during the year was £970,443 split between unrestricted income of £426,142 and restricted income £544,301. The income represents an increase of £51,694 which was driven by an increase in the value of grants received during the year and the timing of them.

Reserves policy

The charity's free reserves which comprise of unrestricted and designated funds, excluding fixed assets, at the year-end was £325,568. This is inclusive of general unrestricted funds and designated funds.

Compared to future budgeted expenditure of £761k this represents over 5 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 £150,000), the Future Development Fund (the amount set aside for strategic development £116,226), the Van fund (to hold the net book value of the Van £44,995).

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 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 of the services it provides in line with best practise.

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Year Ended 30th September 2023

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:

Sarah Martin



Signed on behalf of the directors:

Date of approval:

27/06/2024

Basis Yorkshire Ltd

Year Ended 30th September 2023

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 2023.

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 charity 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
Azets
Carlton House
Grammar School Street
Bradford, BD1 4NS

Date: 28/06/2024

Basis Yorkshire Ltd

Year Ended 30th September 2023

Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		21,249	543,724	564,973	493,995
Charitable activities		393,550	-	393,550	414,424
Investment Income		7,479	-	7,479	189
Other Income		3,864	577	4,441	10,141
Total Income	2	<u>426,142</u>	<u>544,301</u>	<u>970,443</u>	<u>918,749</u>
Expenditure					
Expenditure on charitable activities	4	<u>377,013</u>	<u>619,862</u>	<u>996,875</u>	<u>872,589</u>
Total Expenditure		<u>377,013</u>	<u>619,862</u>	<u>996,875</u>	<u>872,589</u>
Net Income		<u>49,129</u>	<u>(75,561)</u>	<u>(26,432)</u>	<u>46,160</u>
Net Income and Net Movement in Funds					
Total funds brought forward		314,173	150,783	464,956	418,796
Transfers		(3,123)	3,123	-	-
Total Funds Carried Forward	11	<u>360,179</u>	<u>78,345</u>	<u>438,524</u>	<u>464,956</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.

A fully detailed comparative statement of financial activities for the year ended 30 September 2022 is shown at note 15.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Balance Sheet

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	8	34,611	41,099
		<u>34,611</u>	<u>41,099</u>
Current Assets			
Debtors	9	121,550	139,766
Cash at bank and in hand		310,161	383,538
		<u>431,711</u>	<u>523,304</u>
Creditors: Amounts Falling Due Within One Year	10	<u>27,798</u>	<u>99,447</u>
Net Current Assets		<u>403,913</u>	<u>423,857</u>
Total Assets Less Current Liabilities		<u>438,524</u>	<u>464,956</u>
Net Assets	12	<u>438,524</u>	<u>464,956</u>
Funds of The Charity			
Restricted funds	11	78,345	150,783
Unrestricted funds			
Designated funds		311,221	278,095
General unrestricted funds		<u>48,958</u>	<u>36,078</u>
Total Unrestricted funds	11	<u>360,179</u>	<u>314,173</u>
Total Charity Funds		<u>438,524</u>	<u>464,956</u>

Directors Responsibilities

The Directors are satisfied that for the year ended on 30th September 2023 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).

The notes on pages 11 to 27 form part of these financial statements.

Name of Director:

Sarah Martin

Signed on Behalf of The Directors:



Date of Approval

27/06/2024

Basis Yorkshire Ltd

Year Ended 30th September 2023

Statement of Cash Flows

	2023 £	2022 £
Cash Flows From Operating Activities:		
Net cash provided by (used in) operating activities	(80,856)	57,891
	<u>(80,856)</u>	<u>57,891</u>
Cash Flows From Investing Activities:		
Dividends and interest	7,479	189
Purchase of tangible fixed assets	-	(44,995)
Net cash provided by (used in) investing activities	<u>7,479</u>	<u>(44,806)</u>
Change in cash and cash equivalents in the reporting period	(73,377)	13,085
Cash and cash equivalents at the beginning of the reporting period	383,538	370,453
Cash and Cash Equivalents at the End of the Reporting Period	<u>310,161</u>	<u>383,538</u>

Reconciliation of Net Movement in Funds to Net Cash Flow From Operating Activities

	2023 £	2022 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(26,432)	46,160
Adjustments for:		
Depreciation charges	6,488	6,488
Dividends and interest from investments	(7,479)	(189)
(Increase) / decrease in debtors	18,216	(46,661)
Increase / (decrease) in creditors	<u>(71,649)</u>	<u>52,093</u>
Net cash provided by (used in) operating activities	<u>(80,856)</u>	<u>57,891</u>

Analysis of Cash and Cash Equivalents

	2023 £	2022 £
Cash at bank	<u>310,161</u>	<u>383,538</u>
Total cash and cash equivalents	<u>310,161</u>	<u>383,538</u>

Basis Yorkshire Ltd

Year Ended 30th September 2023

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 notes 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.

Income 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.

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.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

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%
Motor Vehicles	12.5%

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 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Legacies			
Donations and Gift Aid	14,499	3,656	18,155
Grants	6,750	540,068	546,818
	<u>21,249</u>	<u>543,724</u>	<u>564,973</u>
Charitable Activities			
Contracted Services	383,926	-	383,926
Training Services	8,520	-	8,520
Other Sales	1,104	-	1,104
	<u>393,550</u>	<u>-</u>	<u>393,550</u>
Investment Income			
Interest	7,479	-	7,479
	<u>7,479</u>	<u>-</u>	<u>7,479</u>
Other			
Other Income	3,864	577	4,441
	<u>3,864</u>	<u>577</u>	<u>4,441</u>
Total Income	<u>426,142</u>	<u>544,301</u>	<u>970,443</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Legacies			
Donations and Gift Aid	11,147	858	12,005
Grants	6,926	475,064	481,990
	<u>18,073</u>	<u>475,922</u>	<u>493,995</u>
Charitable Activities			
Contracted Services	402,229	-	402,229
Training Services	11,632	-	11,632
Other Sales	563	-	563
	<u>414,424</u>	<u>-</u>	<u>414,424</u>
Investment Income			
Interest	189	-	189
	<u>189</u>	<u>-</u>	<u>189</u>
Other			
Other Income	1,951	8,190	10,141
	<u>1,951</u>	<u>8,190</u>	<u>10,141</u>
Total Income	<u>434,637</u>	<u>484,112</u>	<u>918,749</u>

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

3 Donations, Grants, Contracted Services

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Contracted Services			
LCC Adult Services	188,000	-	188,000
LCC Children's Services	40,500	-	40,500
LCC Domestic Violence and Housing	49,411	-	49,411
LCC Housing First	45,000	-	45,000
Touchstone (Live Well Leeds)	39,015	-	39,015
Yorkshire MESMAC (CSE Hull)	22,000	-	22,000
	<u>383,926</u>	<u>-</u>	<u>383,926</u>
Donations and Gift Aid			
Donations	14,499	3,656	18,155
Fundraiser for Dental Treatment	-	-	-
	<u>14,499</u>	<u>-</u>	<u>18,155</u>
Grants			
Changing Lives (STAGE)	-	38,582	38,582
Children in Need (Main Grant)	-	40,978	40,978
Trauma Informed Communities	-	9,909	9,909
Front Line Network	-	20,071	20,071
WYPCC – CA – IDVA	-	45,000	45,000
LCF - Staying Well in Winter	-	7,600	7,600
Lloyds Bank Foundation	-	27,250	27,250
CJS - Ministry of Justice	-	94,993	94,993
Ministry of Justice	-	132,654	132,654
Tudor Trust - Housing First	-	50,000	50,000
Kings Fund	-	10,800	10,800
Community Partnering Fund	-	9,949	9,949
Household Support Fund	-	4,445	4,445
Safer Communities Fund	-	6,000	6,000
Leeds City Council Housing Personalisation Fund	-	5,837	5,837
WYPCC – CA – LGBTQ+	-	36,000	36,000
Other smaller grants	6,750	-	6,750
	<u>6,750</u>	<u>540,068</u>	<u>546,818</u>
Total	<u>405,175</u>	<u>540,068</u>	<u>948,899</u>

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contracted Services			
LCC Adult Services	188,000	-	188,000
LCC Children's Services	41,250	-	41,250
LCC Domestic Violence and Housing	68,999	-	68,999
LCC Housing First	45,000	-	45,000
Touchstone (Live Well Leeds)	36,980	-	36,980
Yorkshire MESMAC (CSE Hull)	22,000	-	22,000
	<u>402,229</u>	<u>-</u>	<u>402,229</u>
Donations and Gift Aid			
Donations	11,147		11,147
Fundraiser for Dental Treatment	-	858	858
	<u>11,147</u>	<u>858</u>	<u>12,005</u>
Grants			
Changing Lives (STAGE)	-	25,723	25,723
Children in Need (Main Grant)	-	52,640	52,640
CLLD	-	29,776	29,776
Esmee Fairbairn Foundation	-	54,051	54,051
Government Kick Start Scheme	6,926	-	6,926
WYPCC – CA – LGBTQ+	-	18,750	18,750
LCF - Staying Well in Winter	-	6,100	6,100
Leeds Hospital Charity	-	21,325	21,325
Lloyds Bank Foundation	-	25,000	25,000
WYPCC - CA - IDVA	-	45,000	45,000
Ministry of Justice	-	104,258	104,258
Safer Streets	-	39,991	39,991
Tudor Trust - Housing First	-	50,000	50,000
Women's Lives Leeds	-	2,450	2,450
	<u>6,926</u>	<u>475,064</u>	<u>481,990</u>
Total	<u>420,302</u>	<u>475,922</u>	<u>896,224</u>

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

4 Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Basis Training Services	1,781	265	2,046
Client Service Delivery	45,751	32,885	78,636
IT, Communications and Website	11,560	2,531	14,091
Outreach Van	6,530	-	6,530
Premises Costs	5,696	32,074	37,770
Salary Costs	246,597	476,653	723,250
Staff Related Costs	36,458	39,358	75,816
	<u>354,373</u>	<u>583,766</u>	<u>938,139</u>
Share of Support Costs	20,360	36,096	56,456
Share of Governance Costs	2,280	-	2,280
	<u>22,640</u>	<u>36,096</u>	<u>58,736</u>
Total Expenditure on Charitable Activities	<u>377,013</u>	<u>619,862</u>	<u>996,875</u>
Support Costs			
Administration Costs	4,860	369	5,229
Branding, Publications & Marketing	832	70	902
Depreciation	6,488	-	6,488
Insurance	5,427	1,389	6,816
Legal and Professional Fees	2,753	34,268	37,021
	<u>20,360</u>	<u>36,096</u>	<u>56,456</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 2023

Notes to the Financial Statements

4 Expenditure on Charitable Activities (*Continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Basis Training Services	9,161	-	9,161
Client Service Delivery	21,597	29,587	51,184
IT, Communications and Website	2,624	12,486	15,110
Outreach Van	5,221	-	5,221
Premises Costs	13,682	30,145	43,827
Salary Costs	265,423	376,131	641,554
Staff Related Costs	14,651	31,580	46,231
	<u>332,359</u>	<u>479,929</u>	<u>812,288</u>
Share of Support Costs	47,543	10,478	58,021
Share of Governance Costs	2,280	-	2,280
	<u>49,823</u>	<u>10,478</u>	<u>60,301</u>
Total Expenditure on Charitable Activities	<u>382,182</u>	<u>490,407</u>	<u>872,589</u>
Support Costs			
Administration Costs	109	2,588	2,697
Branding, Publications & Marketing	3,502	3,532	7,034
Depreciation	6,488	-	6,488
Insurance	9,980	-	9,980
Legal and Professional Fees	27,464	4,358	31,822
	<u>47,543</u>	<u>10,478</u>	<u>58,021</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 2023

Notes to the Financial Statements

5 Independent Examination Fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination of the financial statements	2,280	2,280

6 Staff Costs

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

	2023	2022
	£	£
Wages and salaries	621,200	558,646
Social security costs	51,026	45,941
Employer contributions to pension plans	24,959	23,000
	<u>697,185</u>	<u>627,587</u>
Agency Staff Costs	26,065	13,967
Total Staff Costs	<u>723,250</u>	<u>641,554</u>

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

	2023	2022
Average head count	25	25
Average full time equivalent	22	21

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.

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:

	2022	2022
	£	£
Key management personnel employee benefit	56,450	53,473

7 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.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

8 Tangible Fixed Assets

	Office Equipment £	Motor Vehicles £	Fixtures and Fittings £	Total £
Cost				
At 1 October 2022	30,062	44,995	9,351	84,408
Additions	-	-	-	-
At 30 September 2023	30,062	44,995	9,351	84,408
Depreciation				
At 1 October 2022	28,334	5,624	9,351	43,309
Charge for this year	864	5,624	-	6,488
At 30 September 2023	29,198	11,248	9,351	49,797
Carrying amount				
At 30 September 2023	864	33,747	-	34,611
At 30 September 2022	1,728	39,371	-	41,099

9 Debtors

	2023 £	2022 £
Trade Debtors	58,164	103,429
Prepayments	12,049	10,087
Accrued Income	51,337	26,250
	<u>121,550</u>	<u>139,766</u>

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

10 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Credit Card	695	9
Trade Creditors	16,241	6,917
Pension and PAYE/NI	2,968	15,996
Accruals	2,394	2,280
Deferred Income	5,500	74,245
	<u>27,798</u>	<u>99,447</u>

Deferred Income Movement

	Opening	Deferred	Released	Closing
	£	£	£	£
Grant Income	74,245	5,500	(74,245)	5,500

At the year end 30th September 2023 one invoices had been raised and paid early for a quarter of service provision relating to the 30th September 2024 financial year.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Oct 22	Income	Expenditure	Transfers	30 Sep 23
	£	£	£	£	£
Unrestricted					
General funds	36,078	426,142	(332,339)	(80,923)	48,958
Designated					
Future development fund	105,900	-	(19,674)	30,000	116,226
Contingency fund	102,200	-	-	47,800	150,000
Domestic Violence and Housing	25,000	-	(25,000)	-	-
Van asset fund	44,995	-	-	-	44,995
	<u>278,095</u>	<u>-</u>	<u>(44,674)</u>	<u>77,800</u>	<u>311,221</u>
Total Unrestricted Funds	<u>314,173</u>	<u>426,142</u>	<u>(377,013)</u>	<u>(3,123)</u>	<u>360,179</u>

Designated Cost Spending

Expenditure from the future development fund consisted of £10,426 of additional agency staffing costs incurred for operational staff cover and £9,248 of cost of living salary increases during the year.

Fund Transfers

£47,800 has been transferred to the Contingency fund to maintain its reserve level in line with the charity's reserve policy in light of the increase in annual running cost of the organisation.

£30,000 has been transferred into the Future development fund from the General fund for the investment in a new fundraiser role within the organisation and other development areas.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds (Continued)

Restricted Funds

	1 Oct 22	Income	Expenditure	Transfers	30 Sep 23
	£	£	£	£	£
Local Commissioning of Victims' Support Services	-	95,070	(95,070)	-	-
Community Partnering Fund	-	9,949	(8,292)	-	1,657
Household Support Fund Volition	-	4,445	(4,445)	-	-
WYM Safer Communities Fund	-	6,000	(1,500)	-	4,500
Leeds City Council Housing Personalisation Fund	-	5,837	(5,837)	-	-
Awards For All - Lionesses	9,706	-	(9,706)	-	-
BigGive	-	3,656	-	-	3,656
Changing Lives	-	38,582	(38,582)	-	-
Children In Need Small Grant	7,961	-	(7,961)	-	-
Children in Need Main Grant	10,402	40,978	(41,379)	-	10,001
Community Partnering Fund - Trauma Informed	-	9,909	-	-	9,909
Esmee Fairbairn Foundation - Covid Response	12,092	-	(12,092)	-	-
Front Line Network	4,168	20,571	(24,739)	-	-
Fundraiser for Dental Treatment	-	-	(334)	3,123	2,789
MESMAC - Kings Fund	-	10,800	(10,800)	-	-
LCF - Staying Well in Winter	-	7,600	(7,600)	-	-
Leeds Hospital Charity	8,120	-	(8,120)	-	-
Lloyds Bank Foundation	25,000	27,250	(27,250)	-	25,000
WYPCC - CA - LGBTQ+	39,500	36,000	(75,500)	-	-
Ministry Of Justice	-	132,654	(132,654)	-	-
Safer Streets	13,001	-	(13,001)	-	-
Tudor Trust - Housing	20,833	50,000	(50,000)	-	20,833
WYPCC - CA - IDVA	-	45,000	(45,000)	-	-
Total Restricted Funds	150,783	544,301	(619,862)	3,123	78,345
Total Unrestricted Funds	314,173	426,142	(377,013)	(3,123)	360,179
Total Funds	464,956	970,443	(996,875)	-	438,524

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds (*Continued*)

Unrestricted Funds

	1 Oct 21	Income	Expenditure	Transfers	30 Sep 22
	£	£	£	£	£
Unrestricted					
General funds	55,544	434,637	(365,641)	(88,462)	36,078
Designated					
Future development fund	80,900	-	(16,541)	41,541	105,900
Contingency fund	82,200	-	-	20,000	102,200
Domestic Violence and Housing	-	-	-	25,000	25,000
Van asset fund	-	-	-	44,995	44,995
	<u>163,100</u>	<u>-</u>	<u>(16,541)</u>	<u>131,536</u>	<u>278,095</u>
Total Unrestricted Funds	<u>218,644</u>	<u>434,637</u>	<u>(382,182)</u>	<u>43,074</u>	<u>314,173</u>

Designated cost spending

Expenditure from the Future development fund consisted of £16,541 of cost of living salary cost increases for employees incurred during the year.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds (Continued)

Restricted Funds

	1 Oct 2021	Income	Expenditure	Transfers	30 Sep 22
	£	£	£	£	£
Awards For All - Lionesses	9,810	-	(104)	-	9,706
Changing Lives	-	25,723	(25,723)	-	-
Children In Need Small Grant	7,896	-	(7,896)	-	-
Children in Need Main Grant	-	52,640	(42,238)	-	10,402
CLLD	-	29,776	(29,776)	-	-
Esmee Fairbairn Foundation	-	54,051	(54,051)	-	-
Esmee Fairbairn Foundation - Covid Response	14,262	-	(2,170)	-	12,092
Front Line Network	19,858	-	(15,690)	-	4,168
Fundraiser for Dental Treatment	2,915	858	(3,773)	-	-
Fundraiser for Outreach Van	43,074	-	-	(43,074)	-
WYPCC - CA - IDVA	11,022	18,750	(29,772)	-	-
Jimbo's - Schools	19,508	-	(11,547)	-	7,961
LCC - Covid Response	-	8,190	(8,190)	-	-
LCF - Staying Well in Winter	-	6,100	(6,100)	-	-
Leeds Hospital Charity	21,325	21,325	(34,530)	-	8,120
Lloyds Bank Foundation	-	25,000	-	-	25,000
WYPCC - CA - LGBTQ+	-	45,000	(5,500)	-	39,500
Ministry Of Justice	29,650	104,258	(133,908)	-	-
Safer Streets	-	39,991	(26,990)	-	13,001
Tudor Trust - Housing	20,832	50,000	(49,999)	-	20,833
Women's Lives Leeds	-	2,450	(2,450)	-	-
Total Restricted Funds	200,152	484,112	(490,407)	(43,074)	150,783
Total Unrestricted Funds	218,644	434,637	(382,182)	43,074	314,173
Total Funds	418,796	918,749	(872,589)	-	464,956

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds (Continued)

Fund Descriptions

Fund Name	Purpose of restriction
Awards For All - Lionesses	Provision to facilitate peer group support.
Changing Lives	Supporting women with lived experience of sexual exploitation.
Children in Need Main Grant	Provision of 1-2-1 service for young people in Leeds and Bradford experiencing CSE.
Children in Need Small Grant	Funding to work with young people in schools on healthy relationships.
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.
Esmee Fairbairn Foundation	Towards the CEO salary and additional funding in response to the covid-19 pandemic.
Front Line Network	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.
WYPCC - CA - IDVA	Funding for an Independent Advocate for Domestic Violence.
Leeds Hospital Charity	Funding to address health inequalities experienced by sex workers and women who are or have been sexually exploited.
Lloyds Bank Foundation	Towards management and administrators' salary.
Fundraiser for Outreach Van	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.
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	Income related to activities relating to practical support and systemic change for women in Leeds.
WYPCC safer communities fund	Funding to support the additional needs of sex workers during the covid-19 pandemic.
Jimbos	Funding to work with young people in schools on healthy relationships.
Community Partnering Fund	Alleviating fuel poverty & promoting energy efficiency.
Household Support Fund	Support for Energy and Food costs.
Safer Communities Fund	Support to address financial skills, debt and money management.
Leeds City Council Housing Personalisation Fund	Support to prevent and directly address costs associated with homelessness.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds (Continued)

Fund Descriptions

Fund Name	Purpose of restriction
WYPCC - CA - LGBTQ+	Funding to provide victim support services.
Safer Streets	Funding for the safer street project.
Dental Treatment	Fund to support service users with dental treatment.
Ministry of Justice – Sexual Violence	Direct service provision 1-2-1 to adult sex workers experiencing sexual or domestic abuse/violence.
LCF Strategic Infrastructure Grant	To inform system change needs to address health inequalities faced by sex workers.

12 Analysis of Net Assets Between Funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023
	£	£	£	£
Fixed Assets	34,611	-	-	34,611
Current Assets	42,145	311,221	78,345	431,711
Creditors less than 1 year	(27,798)	-	-	(27,798)
	<u>48,958</u>	<u>311,221</u>	<u>78,345</u>	<u>438,524</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022
	£	£	£	£
Fixed Assets	41,099	-	-	41,099
Current Assets	94,426	278,095	150,783	523,304
Creditors less than 1 year	(99,447)	-	-	(99,447)
	<u>36,078</u>	<u>278,095</u>	<u>150,783</u>	<u>464,956</u>

13 Related Party Transactions

During the year no related party transactions took place.

Basis Yorkshire Ltd

Year Ended 30th September 2023

Notes to the Financial Statements

14 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	20,250
In the second to fifth years inclusive	40,500
Over five years from the balance sheet date	-
	<u>60,750</u>

15 Comparative Statement of Financial Activities and Income and Expenditure Account

	Unrestricted Funds	2023 Restricted Funds	Total Funds
	£	£	£
Income			
Donations and legacies	18,073	475,922	493,995
Charitable activities	414,424	-	414,424
Investment Income	189	-	189
Other Income	1,951	8,190	10,141
Total Income	<u>434,637</u>	<u>484,112</u>	<u>918,749</u>
Expenditure			
Expenditure on charitable activities	382,182	490,407	872,589
Total Expenditure	<u>382,182</u>	<u>490,407</u>	<u>872,589</u>
Net Income	<u>52,455</u>	<u>(6,295)</u>	<u>46,160</u>