

RETAS LEEDS

England & Wales · Charity number 1121330

Details

Status	Registered
Legal form	Charitable company
Company number	06365085
Registered	2007-10-22
Register	View on the Charity Commission register

Contact

Address	Retas Leeds Rounday Road Resource Centre 233-237 Roundhay Road Leeds LS84HS
Phone	01133805630
Email	info@retasleeds.org.uk
Website	www.retasleeds.org.uk

Activities

Objects: 3. THE CHARITY'S OBJECTS ("THE OBJECTS") THE RELIEF OF REFUGEES AND ASYLUM SEEKERS IN YORKSHIRE AND HUMBERSIDE WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY THE PROVISION OF EDUCATION ASSISTING IN THE RELIEF OF THEIR UNEMPLOYMENT AND ASSISTING THEIR INTEGRATION INTO SOCIETY.

Activities: We believe that every refugee and asylum seeker can reach their potential here in the UK. We work closely with refugees and asylum seekers as well as the wider community in West Yorkshire to make this a reality. We work to integrate refugees and asylum seekers by assisting with access to education, requalification, training and employment and strive to build confidence and hope in our clients.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** YORKSHIRE AND HUMBERSIDE.
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£630,263	£715,277	£538,066	19
2024-03-31	£752,555	£629,933	£623,080	23
2023-03-31	£587,560	£558,499	£500,458	21
2022-03-31	£562,560	£506,976	£471,397	21
2021-03-31	£485,692	£448,358	-	-

Trustees

Name	Role	Appointed
Robert William Gosling	Chair	2020-08-17
Elizabeth Campbell		2019-02-11
Michael John Baynham		2018-03-03
Mohammed Adam Aslam		2023-07-13
Monish Bhatia		2025-02-06
Richard Taiwo		2023-07-13
Sally Elizabeth Gibbs		2025-02-06
Susan Waterson		2023-02-09

RETAS LEEDS

England & Wales - Charity number 1121330

Accounts

RETAS Leeds

Charity number 1121330

A company limited by guarantee number 06365085

Annual Report and Financial Statements for the year ended 31 March 2025



Annual Report and Financial Statements
for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

RETAS Leeds

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Robert Gosling		
Matthew Thornfield		
Elizabeth Campbell		
Michael Baynham		
Mary Campbell		
Susan Waterson		
Richard Taiwo		
Mohammed Aslam		
Monish Bhatia		appointed 6 February 2025
Sally Gibbs		appointed 6 February 2025

Charity number	1121330	Registered in England and Wales
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Company number	06365085	Registered in England and Wales
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Registered and principal address	Bankers	
233-237 Roundhay Road	HSBC	Epworth Investments
Leeds	PO Box 105	9 Bonhill Street
West Yorkshire	33 Park Row	London
LS8 4HS	Leeds LS1 1LD	EC2A 4PE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 Sep 2007. It is governed by a memorandum and articles of association amended on 8 Oct 2007. The company registered as a charity 22 Oct 2007. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed upon recommendation by another RETAS board of trustee member or staff member and are voted onto the board of trustees by other board members at board meetings.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

The relief of refugees and asylum seekers in Yorkshire and Humberside who are in conditions of need, hardship or distress by the provision of education assisting in the relief of their unemployment and assisting their integration into society.

The charity's main activities

We believe that every refugee and asylum seeker can reach their potential here in the UK. We work closely with refugees and asylum seekers as well as the wider community in West Yorkshire to make this a reality.

We work to integrate refugees and asylum seekers by assisting with access to education, requalification, training and employment and strive to build confidence and hope in our clients.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Overview

RETAS remains a highly respected charity dedicated to supporting the social, cultural, and economic integration of refugees and asylum seekers across West Yorkshire. During 2024/25, RETAS supported over 5,100 new and existing asylum seekers, refugees, and other vulnerable clients, managing more than 11,800 related cases. Our services have continued to evolve in response to client needs and aspirations, developing new pathways and partnerships that enhance opportunities for successful integration. The support provided by RETAS is grounded in expertise, compassion, and hope, ensuring that every client feels welcomed and empowered to build a fulfilling life in the UK. This approach is underpinned by the revised RETAS Mission, introduced this year to strengthen our strategic focus and consolidate our work. In this overview of RETAS's activities and key achievements in 2024/25, we highlight our ongoing challenges, emerging opportunities, and future aspirations. Our dedicated team of 15 staff members continues to embody the values of inclusion and representation—80% of our team have lived experience as refugees or asylum seekers. This demonstrates our sustained commitment to positive and inclusive recruitment practices.

We have also expanded our ESOL teaching team, enabling us to deliver a broader and more responsive curriculum that meets the diverse learning needs of our clients. We would also like to highlight that we have successfully sustained last year's achievement of the Matrix Standard for Information, Advice and Guidance. This standard, which can be retained for three years subject to annual continuous improvement checks, reflects our ongoing commitment to quality and excellence. It is great to see that RETAS continues to be a well-respected organisation across the city.

Areas that were reported to be working well included:

- An embedded 'lived experience' model with advisors who are passionate about their role
- Bespoke IAG delivery for the individuals
- The volunteer service bringing an upbeat injection of hope...
- The teachers are highly motivated and skilled and apply a wraparound quality assurance framework

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2025

Advice And Advocacy Support

RETAS' specialist service provision, Welcome to Leeds, which supports new asylum seekers and refugees in the city, exceeded its target of 250 clients and successfully supported 480 individuals. The programme's focus on orientation, wellbeing, confidence-building, creativity, volunteering, environmental conservation, and community engagement continues to inspire and empower participants while providing a valuable resource for the city. In March 2024, RETAS registered with the Office of the Immigration Services Commissioner (OISC) and was awarded OISC Level 2 registration. Our Immigration Advice and Advocacy (IAA) advisers actively complete Continuing Professional Development (CPD) training to ensure they remain fit, competent, and act in the best interests of their clients, in line with OISC regulations. Unfortunately, due to funding constraints, we lost the professional support previously provided by a solicitor from Hallam University.

Despite losing some experienced and knowledgeable advisers, RETAS continues to deliver high-quality advice and advocacy support to clients and remains committed to exploring new ways of enhancing our services. The distribution of SIM cards and food vouchers has also been highly successful and well received. During the latter part of this period, 130 SIM cards were distributed, helping individuals and families stay connected. Moving forward, we plan to continue our partnership with the National Databank and explore opportunities to expand this initiative by including additional providers and increasing the number of SIM cards available.

Volunteer Development

Volunteer Development remains a cornerstone of RETAS, playing a vital role in supporting, complementing, and enhancing the delivery of services. RETAS benefits greatly from a diverse group of highly skilled volunteers who bring a wealth of knowledge and experience from various professional and personal backgrounds. Their contributions strengthen the different teams of the charity, including the Teaching and Learning Team, Advice and Advocacy services, Fundraising, Finance and IT teams, and the Reception. RETAS also provides placement opportunities for students from a refugee background, many of whom face additional barriers to securing work experience in this and other sectors. Another important aspect is that it encourages and supports them to build a professional network given connection with people in the sector can be helpful in exploring or finding future employment opportunities. Additional opportunities to develop networks and confidence are provided by a range of social activities. RETAS continues to support Leeds Refugee Forum in hosting and taking part in the annual Leeds Refugee World Cup. RETAS also hosts regular celebration events to reward and recognise volunteer achievements.

During this period, RETAS supported 40 volunteers, 80% of whom had lived experience. These volunteers collectively spoke 19 languages and came from 24 different countries. One significant challenge this year was the departure of our Volunteer Manager, a key role that we were unable to replace due to funding constraints. Volunteer retention has also proven difficult, with the ongoing cost-of-living crisis creating financial barriers that make sustained volunteering more challenging due to getting jobs and moving to other cities. Although RETAS continues to reimburse travel expenses and provide refreshments, these measures are not always enough to offset the broader financial pressures many volunteers face.

Teaching and Learning Team

RETAS continues to offer a successful ESOL programme, funded by Leeds City Council.

As in previous years (23-24) for the academic year 24-25, the teaching and learning team overdelivered on their Adult and Community Learning (ACL) commitments.

The table below includes data from the academic years which straddle the period of this report:

	Total							
Ac Year	L	E	R	A	R%	P%	A%	Att%
22/23	285	433	335	330	77.4%	98.5%	76.2%	90.8%
23/24	169	326	284	284	87.1%	100.0%	87.1%	87.6%
24/25	310	610	513	510	84.1%	99.6%	83.6%	87.8%

L=Learners	E=Enrolments	R=Retained	A=achieved
R%=Retention	P%=Pass	A%=Achievement	Att%+Attendance

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2025

A challenge for RETAS is retaining learners (demonstrated by the column titled retention). The nature of our learners and their changing circumstances such as transition from asylum to refugee status and/or inadequate housing can mean that learners do struggle to attend. However, despite slight fluctuations considering the challenges the client group face, the figures are not of concern to the ACL quality team and/or RETAS teaching and learning team. Whilst RETAS is extremely grateful for the increased ACL funding, eligibility criteria applies. The restriction on asylum seekers that have been in the UK less than 6 months is challenging for us organisationally and can send mixed messages to clients.

A successful non-ACL aspect of the teaching team's provision has been the 'warm-up' classes which has seen onsite delivery to groups of asylum seekers from hotels who have been in the UK less than 6 months. This has been hugely successful and grew from one class in October 2024 to three classes delivering in July 2025. However, whilst there was no cost since teaching was covered from existing staff's contract time and volunteer teachers, the cost of funding the bus fare has meant the cost of continuing this provision is too costly without funding for this. However, case studies from this delivery are being used to seek further funding. The learning manager has been approached by academics and other people within the ESOL sector to discuss this aspect of our work.

The Santander funding has finished and therefore the digital skills classes ended in August. Further funding is being sought but in the interim, a small amount of delivery is being provided within the ACL contract, this is specifically focussing on improving digital skills amongst our beginner client groups.

We continue to provide one to one English lessons in Wakefield and discussions are taking place about the teacher there also providing some group sessions specifically for women with children who may not be able to access other provision.

Partnership Working

RETAS has successfully worked in partnership with a range of organisations, including the DWP, Housing Options, Welfare Rights Unit, Bhatia Best Solicitors, Leeds Housing, Leeds City Council, the Red Cross, and supported accommodation providers such as Care CFE and Lead Housing, Bracken Court, Green Bridge. Notably, the partnerships with Lead Housing and Care CFE are new collaborations established this year. Our work with both existing and new partners will continue to strengthen, ensuring that we provide the best possible support for our client group. RETAS continues to develop and expand its partnership network in response to client needs and the organisation's strategic ambitions. Some partnerships involve on-site service delivery — for example, with the DWP — while others are based on specific referral protocols designed to provide clients with appropriate, efficient, and effective support. During this reporting period, a total of 699 (775) client referrals were made to partner organisations.

Key challenges

Sustainability

Competing for funding in an increasingly competitive and shrinking funding environment was a significant challenge in 2023–2024, and this has become even more difficult in 2024–2025. While many charities face similar financial pressures, there are additional complexities linked to working with our specific client group that can further compound these challenges.

A continued shift in recent years from localised funding opportunities to larger regional and national funding arrangements has created additional barriers for smaller, charities such as RETAS. As a direct result of these funding pressures, RETAS has experienced a substantial reduction in staffing capacity, including the loss of our Fund-raising manager, Volunteer Manager, key Advisers, and Receptionist although these roles were integral to the smooth running and accessibility of our services." RETAS has now put under huge work pressure as the demand is still high. Their departure has had a noticeable impact on the efficiency and capacity of our service delivery, despite our ongoing efforts to recruit and retain volunteers to help maintain service levels."

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2025

Management Information

We have introduced a new database system (Odoo) to replace our previous MIS, which was no longer fit for purpose. However, since implementation began at the start of this year, we have not yet fully transitioned to the new system, and the limitations of the old MIS continue to affect our operations. These legacy issues are restricting our ability to capture comprehensive client information, generate the data required for reporting and performance analysis, and present a coherent picture across all areas of our work. We are progressing gradually with the full adoption of the new MIS to ensure it is used effectively and sustainably. Once fully implemented, it will hopefully strengthen our ability to measure impact, quality assure our services, plan strategically, and remain competitive in securing funding.

Multiple and Complex client need

Recent legislative changes and wider social pressures have created lasting challenges that negatively impact the health and wellbeing of our client group. These pressures manifest in multiple ways. For example, the reduction of the 'grace period' for new refugees from 56 days back to the original 28 days has significantly increased the difficulties individuals face during the crucial early stages of resettlement. This shortened timeframe places intense pressure on new refugees to secure housing, employment, and essential services before they have had the opportunity to stabilise their lives. As a result, the risk of homelessness, financial insecurity, and poor mental health has risen, further complicating their integration journey. The demands of private housing providers—such as upfront deposits and guarantors—combined with limited supported accommodation options, create additional barriers. These systemic obstacles make it extremely difficult for new refugees to access secure housing and increase the likelihood of homelessness.”

Next Steps

RETAS will focus on a number of key areas to take the service forward in 2024/25. Although all separate workstream, they combine to form a coherent steer for business improvement, client satisfaction and sustainability.

Diversifying funding sources

There was a clear plan to allocate dedicated resources towards sourcing and securing future funding to enable RETAS to respond effectively, strengthen its funding base, and become more competent in an increasingly dynamic and competitive funding environment. In addition, we had planned to expand and diversify our fundraising activities to complement applications to external funding sources. However, the departure of the Funding and Communications Manager, who was responsible for leading this work, has significantly impacted our ability to deliver on these plans.

Improving RETAS profile

The dual role of the above post will also assist RETAS to raise and expand the reach of its profile across a range of stakeholders. During next year there will be a more coordinated approach to marketing and awareness raising and a new approach to establishing a range of relationships with key stakeholder groups (including businesses) which has, to date been underdeveloped. This will expand the range of partnerships and strengthen our relationships with them.

Management Information System (MIS)

In the latter stages of this period, plans have been drawn up for a new system. This will be a key focus for next year. The aim is to improve the quality and integrity of the data we collect and improve our capacity to analyse and use the data to better manage and report our performance. A new performance management framework will accompany this which will streamline what and how we capture data and use it to measure and improve our performance.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2025

Human Resources and growing the offer

RETAS Has a plan to develop our team to ensure that we can keep improving on the quality of service we

- Increasing the capacity of OISC support
- expanding the ESOL curriculum to better meet client need, grow aspiration and improve the breadth of learning opportunities
- better customise staff training to ensure they are confident and equipped to meet current and future

All the above will contribute to maintaining our positive staff recruitment and retention and most of all a passionate and dedicated team.

Quality Improvement

The dual external inspections of this period have been invaluable in providing an objective, expert insight into our work. Despite the successful outcomes in both, there are obviously still areas in which we can improve. Comprehensive action plans will be compiled to respond to the findings and ensure we continue to develop and improve.

Financial review

The net expenditure for the year was £87,214, including net expenditure of £24,946 on unrestricted funds and net expenditure of £62,268 on restricted funds.

Reserves policy

The charity's total reserves were £538,066. After deducting the total restricted funds of £93,019 this gives total unrestricted funds of £445,047 after deducting fixed assets of £14,848 this leaves unrestricted free reserves of £430,199.

The Board of Trustees have agreed a policy to generally maintain reserves at between 3 to 6 months of operational expenditure. Based on the current budgeted expenditure of approximately £605K, this represents a range of £151K to £302K.

The current level of reserves therefore remains above the target range. This position is intentional and reflects a prudent approach in light of future funding uncertainties. One of our major funding sources, the BLF, is due to end in June 2025, while our ACL funding continues to provide stability.

These reserves have been built up to provide a financial cushion and will be used to cover any gaps in funding until another fund covers the gap, ensuring the continuity of our services and operations.

It is expected that reserves will naturally reduce over the coming year as they are used to support ongoing activities.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2025

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 accounts 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 accounts 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 accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 9/12/2025

Robert Gosling (Trustee)

RETAS Leeds

Independent examiner's report to the trustees of RETAS Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 10 to 19.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow 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 ACIE 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 accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 accounts 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 accounts to be reached.

Simon Bostrom FCIE

9/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

RETAS Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Donations and legacies	(2)	179,646	284,898	464,544	587,748
Charitable activities	(3)	160,858	-	160,858	160,133
Bank interest		4,861	-	4,861	4,674
Total income		<u>345,365</u>	<u>284,898</u>	<u>630,263</u>	<u>752,555</u>
Expenditure on:					
Charitable activities	(4)	370,311	347,166	717,477	629,933
Total expenditure		<u>370,311</u>	<u>347,166</u>	<u>717,477</u>	<u>629,933</u>
Net income / (expenditure)		<u>(24,946)</u>	<u>(62,268)</u>	<u>(87,214)</u>	<u>122,622</u>
Adjustments	(11)	2,200	-	2,200	-
Net movement in funds		<u>(6,045)</u>	<u>(78,969)</u>	<u>(85,014)</u>	<u>122,622</u>
Fund balances brought forward		<u>451,092</u>	<u>171,988</u>	<u>623,080</u>	<u>500,458</u>
Fund balances carried forward	(5)	<u>445,047</u>	<u>93,019</u>	<u>538,066</u>	<u>623,080</u>

All incoming resources and resources expended derive from continuing activities.

RETAS Leeds

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(6) 14,848	-	14,848	6,421
Total fixed assets	<u>14,848</u>	<u>-</u>	<u>14,848</u>	<u>6,421</u>
Current assets				
Debtors and prepayments	(7) 103,372	-	103,372	188,785
Cash at bank and in hand	(8) 329,455	93,019	422,474	429,764
Total current assets	<u>432,827</u>	<u>93,019</u>	<u>525,846</u>	<u>618,549</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 2,628	-	2,628	1,890
Total current liabilities	<u>2,628</u>	<u>-</u>	<u>2,628</u>	<u>1,890</u>
Net current assets / (liabilities)	<u>430,199</u>	<u>93,019</u>	<u>523,218</u>	<u>616,659</u>
Net assets	<u>445,047</u>	<u>93,019</u>	<u>538,066</u>	<u>623,080</u>
Funds				
Unrestricted funds	445,047	-	445,047	451,092
Restricted funds	-	93,019	93,019	171,988
Total funds	<u>445,047</u>	<u>93,019</u>	<u>538,066</u>	<u>623,080</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 financial statements were approved by the board of trustees on 9/12/2025

Robert Gosling (Trustee)

RETAS Leeds

Statement of cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>4,550</u>	<u>160,984</u>
Cash flows from investing activities:		
Bank interest	4,861	4,674
Purchase of tangible fixed assets (excluding donated assets)	<u>(16,701)</u>	<u>(2,734)</u>
Net cash provided by (used in) investing activities	<u>(11,840)</u>	<u>1,940</u>
Cash flows from financing activities:		
Repayments on borrowing	-	162,924
Cash inflows from new borrowing	<u>-</u>	<u>266,840</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>429,764</u>
Change in cash and cash equivalents in the reporting period	(7,290)	162,924
Cash and cash equivalents at the beginning of the reporting period	<u>429,764</u>	<u>266,840</u>
Cash and cash equivalents at the end of the reporting period	<u>422,474</u>	<u>429,764</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2025	2024
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(85,014)	122,622
Adjustments for:		
Depreciation charges	8,274	4,780
Bank interest	(4,861)	(4,674)
(Increase) / decrease in debtors	85,413	38,256
Increase / (decrease) in creditors	<u>738</u>	<u>-</u>
Net cash provided by (used in) operating activities	<u>4,550</u>	<u>160,984</u>

Analysis of cash and cash equivalents	2025	2024
	£	£
Cash in hand	5,854	4,729
Notice deposits (less than 30 days)	<u>416,620</u>	<u>425,035</u>
Total cash and cash equivalents	<u>422,474</u>	<u>429,764</u>

RETAS Leeds

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

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

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.

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.

Tangible fixed assets

Tangible fixed assets costing more than £500 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:

Computer equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

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

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

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2025

2 Donations and legacies

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations and legacies	179,646	-	179,646	92,430
Grants				
National Lottery Community Fund (NCLF)	-	116,459	116,459	58,230
Santander UK Foundation Limited	-	40,586	40,586	57,878
Groundwork UK	-	20,000	20,000	-
Home Office UK Visas & Immigration	-	20,000	20,000	-
Leeds City Council Asylum/LCCAS	-	19,013	19,013	-
West Yorkshire Combined Authority (WYCA)	-	18,340	18,340	-
LCC for digital devices	-	14,000	14,000	-
Leeds Community Foundation (LCF)	-	10,000	10,000	15,000
Leeds Christian Community Trust (LCCT)	-	10,000	10,000	36,117
LCC- 100% Digital Leeds	-	9,000	9,000	-
Leeds City Council/LASSN	-	7,500	7,500	-
Leeds City Council (LCC)	-	-	-	33,363
Refugee Council AMIF programme	-	-	-	294,730
	<u>179,646</u>	<u>284,898</u>	<u>464,544</u>	<u>587,748</u>

3 Charitable activities income

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contracts and service level agreements	-	-	-	-
Leeds City Council (LCC) Adult Education	116,866	-	116,866	114,922
Wakefield Council	9,604	-	9,604	12,545
Welcome to Leeds/Action Asylum	32,608	-	32,608	30,745
Fee income	1,780	-	1,780	1,921
	<u>160,858</u>	<u>-</u>	<u>160,858</u>	<u>160,133</u>

4a Charitable activities expenditure

	Activities	Support	2025	2024
	undertaken	costs	Total	Total
	directly		cost	cost
	£	£	£	£
Charitable activities	467,710	249,767	717,477	629,933
	<u>467,710</u>	<u>249,767</u>	<u>717,477</u>	<u>629,933</u>

4b Support costs

	2025	2024
	Total	Total
	cost	cost
	£	£
Support cost type		
Management and admin salaries	238,878	246,205
Independent examination	1,890	1,890
Bank charges	194	191
Payroll fees	4,872	4,638
Memberships and subscriptions	3,933	2,957
	<u>249,767</u>	<u>255,881</u>

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2025

4c Charitable activities expenditure detail	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total cost £	2024 Total cost £
Salaries and NI	286,023	307,745	593,768	517,932
Freelance staff	7,952	200	8,152	4,620
Insurance	312	698	1,010	1,048
Printing, stationery, publications and telephone	7,867	940	8,807	13,368
Repairs and maintenance	370	105	475	780
Rent and rates	34,585	10,565	45,150	45,295
Catering	2,441	3,332	5,773	4,263
Travel and accommodation	7,253	19,795	27,048	13,432
Training costs	10,269	1,088	11,357	15,127
Subscriptions	1,918	2,015	3,933	2,957
Professional fees and consultancy	-	-	-	2,640
Sundry expenses	279	-	279	68
Independent examination	1,890	-	1,890	1,890
Bank charges	194	-	194	191
Depreciation	8,274	-	8,274	4,780
Office, equipment and materials	684	683	1,367	1,542
	<u>370,311</u>	<u>347,166</u>	<u>717,477</u>	<u>629,933</u>

4d Staff costs and numbers	2025 £	2024 £
Gross salaries	537,264	473,028
Social security costs	42,571	34,314
Employment allowance	(5,000)	(5,000)
Pensions	14,061	10,952
Payroll administration costs	4,872	4,638
	<u>593,768</u>	<u>517,932</u>

The average number of employees during the year was 25.9, being an average of 19.1 full time equivalent (2024: 26.1, 18.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	14,061	10,952
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2025

5 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
NLCF Big Lottery Fund	42,575	116,459	125,161	-	33,873
Groundwork UK	-	20,000	20,000	-	-
Home Office	-	20,000	15,532	(4,468)	-
LCC 100% Digital	-	9,000	272	(8,728)	-
LCF Civic Trust Comm'ty Heritage	10,999	10,000	9,097	-	11,902
LCF Together for Ukraine	3,000	-	3,000	-	-
LCCT 1	18,738	-	18,738	-	-
LCCT 2	9,121	10,000	10,656	-	8,465
LCC LCCAS	10,684	19,013	29,697	-	-
LCC LASSN	5,709	7,500	13,209	-	-
LCC Multiply Project	6,000	14,000	133	(3,505)	16,362
Refugee Council - New Roots	1,088	-	1,088	-	-
Santander UK Foundation Ltd	62,168	40,586	80,739	-	22,015
Volition - Leeds	1,906	-	1,504	-	402
WYCA	-	18,340	18,340	-	-
	<u>171,988</u>	<u>284,898</u>	<u>347,166</u>	<u>(16,701)</u>	<u>93,019</u>

Fund name	Purpose of restriction
NLCF Big Lottery Fund	A project that provides tailored support to refugees who have just acquired their status. It focuses on the critical 28-day period, offering a holistic program that includes help with searching for housing, employment, education, and access to essential services to help them transition into society.
Groundwork UK	To deliver the Progression Pathway project supporting participants' skills development and progression routes as part of the UK Shared Prosperity Fund Community Grants programme.
Home Office	To support vulnerable individuals in creating UKVI accounts and accessing their eVisas through direct assistance under the Transition to eVisa Fund.
LCC 100% Digital	To purchase digital equipment and accessories (e.g., laptops, tablets, peripherals) to enhance digital inclusion and enable beneficiaries to access online services and opportunities.
LCF Civic Trust Comm'ty Heritage	To support a project which aims to mitigate negative perceptions, support local businesses, and foster integration among refugees & asylum seekers.
LCF Together for Ukraine	Providing a welcoming service to newly arrived Ukrainian asylum seekers and refugees in Leeds.
LCCT 1	To provide support to households, particularly those including children and pensioners, who would otherwise struggle to buy food or pay essential utility bills or meet other essential living costs, to help them with significantly rising living costs.
LCCT 2	
LCC LCCAS	To expand key services for asylum seekers in Leeds, including support on easing transitions, securing housing, and enhancing well-being through social activities and partnerships, addressing rising asylum rates and the increasing need for support.
LCC LASSN	To support asylum seeker for day travel passes, facilitating city navigation and improving access to essential services, thus enhancing their wellbeing.
LCC Multiply Project	To support training sessions and equipment for digital learning.

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2025

5 Restricted funds continued

Fund name	Purpose of restriction
Refugee Council - New Roots	Funding for the Asylum, Migration and Integration project.
Santander UK Foundation Ltd	Project aiming to reduce the digital gap for clients through increasing depth and range of courses, workshops, and interventions available to help individuals to develop their ICT proficiency.
Volition - Leeds	To deliver community conversations and workshops promoting health, wellbeing, and cost of living awareness in multiple languages.
WYCA	To fund a project contributing to community safety and wellbeing in West Yorkshire under the Mayor's Safer Communities Fund.

All of the transfers relate to fixed asset purchases of charity equipment which will be depreciated from unrestricted funds.

6 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2024	20,240	20,240
Additions	16,701	16,701
At 31 March 2025	<u>36,941</u>	<u>36,941</u>
<u>Depreciation</u>		
At 1 April 2024	13,819	13,819
Charge for year	8,274	8,274
At 31 March 2025	<u>22,093</u>	<u>22,093</u>
<u>Net book value</u>		
At 31 March 2025	<u>14,848</u>	<u>14,848</u>
At 31 March 2024	<u>6,421</u>	<u>6,421</u>

7 Debtors and prepayments

	2025	2024
	£	£
Debtors	100,425	188,024
Prepayments	747	761
Other debtors	2,200	
	<u>103,372</u>	<u>188,785</u>

8 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	416,620	425,035
Cash in hand	5,854	4,729
	<u>422,474</u>	<u>429,764</u>

9 Creditors and accruals

	2025	2024
	£	£
Accruals	2,628	1,890
	<u>2,628</u>	<u>1,890</u>

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2025

10 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £50,032 (previous year: £47,306).

11 Adjustments

The adjustment relates to the recognition of a returnable deposit on the property lease.

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	23,397	2,204
In the second to fifth years inclusive	2,212	-
Over five years from the balance sheet date	-	-
	<u>25,609</u>	<u>2,204</u>

13 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Acts 435	1,680	34,591	35,126	1,145
Red Admiral Ltd - Street Marshals	-	13,101	13,101	-
DWP access to work funding	-	2,088	2,088	-
	<u>1,680</u>	<u>49,780</u>	<u>50,315</u>	<u>1,145</u>

Fund name

Acts 435

Additional information

The charity is a participant in the Act 435 scheme whereby the charity acts as an advocate and posts requests for help on the Acts 435 website on behalf of its beneficiaries who are in need. Donors visiting the Acts 435 website can give through the website with the aim of the individual people receiving all of the money donated. The charity advocate then contacts the individual and passes the donation on to them.

In this way the charity is acting as agent. The actual donations are made to the registered charity Acts 435, who is eligible to claim gift aid on the donations. This is how that charity funds its operational costs. Consequently the advocate charity (RETAS Leeds) is not able to claim gift aid on the donations.

Red Admiral Ltd - Street Marshals

The funds are being transferred from Leeds Council to Red Admiral Ltd. A charity number is required for the transaction and RETAS Leeds is assisting in obtaining the necessary registration details to facilitate the transfer.

DWP access to work funding

During the year the charity made purchases on behalf of a member of staff in relation to their access to work grant.

RETAS Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Donations and legacies	179,646	92,430	284,898	495,318	464,544	587,748
Charitable activities	160,858	160,133	-	-	160,858	160,133
Bank interest	4,861	4,674	-	-	4,861	4,674
Total income	345,365	257,237	284,898	495,318	630,263	752,555
Expenditure						
Charitable activities	370,311	221,139	347,166	408,794	717,477	629,933
Total expenditure	370,311	221,139	347,166	408,794	717,477	629,933
Net income / (expenditure)	(24,946)	36,098	(62,268)	86,524	(87,214)	122,622
Transfers between funds	16,701	2,734	(16,701)	(2,734)	-	-
Adjustments	2,200	-	-	-	2,200	-
Net movement in funds	(6,045)	38,832	(78,969)	83,790	(85,014)	122,622
Fund balances brought forward	451,092	412,260	171,988	88,198	623,080	500,458
Fund balances carried forward	445,047	451,092	93,019	171,988	538,066	623,080

Accounts

RETAS Leeds

Charity number 1121330

A company limited by guarantee number 06365085

Annual Report and Financial Statements for the year ended 31 March 2024



Annual Report and Financial Statements
for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

RETAS Leeds

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Robert Gosling		
Matthew Thornfield		
Elizabeth Campbell		
Michael Baynham		
Mary Campbell		
Susan Waterson		
Richard Taiwo		appointed 13 July 2023
Mohammed Aslam		appointed 13 July 2023
Charity number	1121330	Registered in England and Wales
Company number	06365085	Registered in England and Wales
Registered and principal address	Bankers	
233-237 Roundhay Road	HSBC	Epworth Investments
Leeds	PO Box 105	9 Bonhill Street
West Yorkshire	33 Park Row	London
LS8 4HS	Leeds LS1 1LD	EC2A 4PE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 Sep 2007. It is governed by a memorandum and articles of association amended on 8 Oct 2007. The company registered as a charity 22 Oct 2007. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed upon recommendation by another RETAS board of trustee member or staff member and are voted onto the board of trustees by other board members at board meetings.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

The relief of refugees and asylum seekers in Yorkshire and Humberside who are in conditions of need, hardship or distress by the provision of education assisting in the relief of their unemployment and assisting their integration into society.

The charity's main activities

We believe that every refugee and asylum seeker can reach their potential here in the UK. We work closely with refugees and asylum seekers as well as the wider community in West Yorkshire to make this a reality.

We work to integrate refugees and asylum seekers by assisting with access to education, requalification, training and employment and strive to build confidence and hope in our clients.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

RETAS remains a well-respected charity that supports the social, cultural and economic integration of refugees and asylum seekers in West Yorkshire. RETAS supported over 4005 new and existing asylum seekers, refugees and other vulnerable clients and over 10,800 related cases during 2022/23. We have remained responsive to client needs and aspirations of asylum seekers by evolving our service delivery and developing new pathways and partnerships. The support RETAS delivers is based on expertise, compassion and hope, ensuring that our clients feel welcomed and become fully integrated. This spirit reflects the RETAS Mission, revised this year, to strengthen our focus and consolidate our work. In offering an overview of RETAS work and key achievements in 2023/24, it captures our key challenges, opportunities, and aspirations. RETAS has a team of 26 staff. We are proud that 73% have lived experience, demonstrating our continued commitment to positive and inclusive recruitment practice. There have been new appointments during this period which reflect both RETAS ambition and its determination to address some of its challenges. These include a new Fundraising and Communications Manager, a Digital Skills Trainer and ICT Officers. We have also expanded the team of ESOL teaching staff to support delivery of a broader curriculum.

A major achievement was the matrix standard for Information, Advice and Guidance. We successfully maintained the standard which can be retained for 3 years, subject to annual continuous improvement checks. This was a comprehensive assessment across all areas of RETAS and lasted 4 days. The report stated, "the organisation is well respected across the city and has shown great agility and resilience.....".

Areas that were reported to be working well included:

- an embedded 'lived experience' model with advisors who are passionate about their role
- bespoke IAG delivery for the individuals
- the volunteer service bringing an upbeat injection of hope...
- the teachers are highly motivated and skilled and apply a wrap around quality assurance framework

We are immensely proud of the outcome and particularly the narrative of the assessor.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2024

Advice And Advocacy Support

RETAS' specialist service provision to support the city's new asylum seekers and refugees, Welcome to Leeds, exceeded its target of 250 and supported 460 clients. The focus on orientation, wellbeing, confidence and creativity, volunteering, through environmental conservation and community engagement is continuing to engage and inspire this group of clients and provide a valuable resource for the city.

RETAS registered with the Office of the Immigration Services Commissioner (OISC) in March 2024 to provide specialist advice. OISC regulates immigration advisers ensuring that they are fit, competent and act in their clients' best of interest. RETAS has been awarded OISC level 2 registration. A solicitor from Hallam University offered professional support. This has been a significant achievement in being able to offer this service to our clients.

RETAS continues to explore ways of supporting clients. The distribution of SIM cards has been successful and well received. A total of 93 SIM cards distributed during the latter part of this period has helped to ensure connectivity for individuals and families. Moving forward, we plan to continue our partnership with the National Databank and potentially expand our distribution efforts to include more providers and a larger number of SIM cards.

Volunteer Development

RETAS Volunteer Development remains an integral part of RETAS as they continue to support, complement, and enhance service provision. RETAS benefits from high calibre volunteers from different backgrounds. Their knowledge and experience provide support to different aspects of RETAS work including the Teaching and Learning Team, Advice and Advocacy, Fund raising, Finance, Digital and IT delivery and Reception services. They are also involved in targeted pieces of work to meet specific client need. An example of this is the Higher Education (HE) workshops where volunteers, building on their own experience are equipped with the skills to help deliver awareness sessions and application support to those considering HE.

RETAS provides placement opportunities for students from a refugee background, many of whom face additional barriers to securing work experience in this and other sectors. Another crucial aspect is that it encourages and supports them to build a professional network given connections with people in the industry can be helpful in exploring or finding future employment opportunities.

Additional opportunities to develop networks and confidence are provided by a range of social activities. RETAS continues to support Leeds Refugee Forum in hosting and taking part in the annual Leeds Refugee World Cup. RETAS also hosts regular celebration events to reward and recognise volunteer achievements.

During this period, RETAS supported 45 volunteers (85% with lived experience). They provided 18 languages and were from 22 countries. One of the challenges is volunteer retention. The cost-of-living impact is still real and continues for many, presenting additional financial barriers to sustaining volunteering. Although RETAS reimburses travel expenses and provides refreshments there are still pressures on those who offer us and our clients their services. Despite these challenges, RETAS volunteers supported 183 clients with an array of issues and thus continue to be a valuable asset to the organisation.

Teaching and Learning Team

RETAS continues to offer a successful ESOL programme, funded by Leeds City Council.

There have been a number of staffing changes during this year but despite this, the teaching team has over delivered on their Adult and Community Learning (ACL) commitments in term 3 and has been successful in securing additional ACL funding for the forthcoming academic year 2024-2025. However, the most important achievement was the outcome of the OFSTED inspection. A team of Inspectors came to Leeds to inspect its provision but within that, conducted a "deep dive" into ESOL provision. RETAS was one of only four providers included in the sample. They spent two days observing delivery, interviewing clients and staff and scrutinising processes and procedures. Being a significant part of an Outstanding outcome was a huge achievement for us and the city.

The table below includes data from the academic years which straddle the period of this report:

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2024

	Total							
Ac Year	Learner numbers	Enrolments	Retained	Achieved	Retention%	Pass %	Achievement %	Attendance%
22/23	285	433	335	330	77.4%	98.5%	76.2%	90.8%
23/24	169	326	284	284	87.1%	100.0%	87.1%	87.6%

A challenge for RETAS is retaining learners (demonstrated by the column titled retention). The nature of our learners and their changing circumstances such as transition from asylum to refugee status and/or inadequate housing can mean that learners do struggle to attend. However, the above table highlights significant improvement this year comparing to the previous years.

Partnership Working

RETAS has forged successful partnerships for a number of years. It continues to develop and expand its network in response to client need and our ambitions for the organisation. Arrangements with some partners include delivery on site, DWP for example and with other we have established specific referral protocols to provide the most appropriate, efficient and effective support for clients.

699 client referrals were made to our partner organisations during this period. Partners include Leeds City Council services, particularly the Housing Options service, DWP, the Red Cross, BEAM, PAFRAS, LASSN, Migrant Action, Leeds Refugee Forum, Sheffield Hallam University.

Plans for future periods

Key challenges for the future

1. Sustainability

Competing in a highly competitive and diminishing funding environment is challenging. It is a challenge faced by many charities but there are perhaps some specific pressures attached to the work with this particular client group, that can compound the situation. The move away, in recent years, from localised funding to more regional/national arrangements can be prohibitive for organisations such as RETAS.

Management Information

It is recognised that the existing MIS arrangements are no longer fit for purpose. There are multiple systems in place, they are fragmented and incomplete. The systems do not all have the capacity or agility to meet the evolving demands of RETAS. They are constraining us in improving the information we capture to profile our clients, the data we need to report and analyse our performance and most importantly, providing a coherent picture across all aspects of our work. Improvements are needed so we can better measure impact, quality assure, plan and compete for funds.

Multiple and Complex client need

Recent legislative change and social pressures have left a legacy that can negatively impact the health and wellbeing of our client group. This manifests itself in many ways.

Next Steps

RETAS will focus on a number of key areas to take the service forward in 2024/25. Although all separate workstream, they combine to form a coherent steer for business improvement, client satisfaction and sustainability.

2. Diversifying funding sources

The appointment of a new Funding and Communications Manager will target a specific resource to sourcing and securing future funding.

This development will help RETAS to respond, consolidate its funding base and be more agile in a dynamic marketplace. There are also plans to develop the range of fundraising activities to bolster applications to external sources.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2024

Improving RETAS profile

The dual role of the above post will also assist RETAS to raise and expand the reach of its profile across a range of stakeholders. During next year there will be a more coordinated approach to marketing and awareness raising and a new approach to establishing a range of relationships with key stakeholder groups (including businesses) which has, to date been under developed. This will expand the range of partnerships and strengthen our relationships with them.

Management Information System (MIS)

In the latter stages of this period, plans have been drawn up for a new system. This will be a key focus for next year. The aim is to improve the quality and integrity of the data we collect and improve our capacity to analyse and use the data to better manage and report our performance. A new performance management framework will accompany this which will streamline what and how we capture data and use it to measure and improve our performance.

Human Resources and growing the offer

We continue to develop our team to ensure that we can keep improving on the quality of service we provide.

- Increasing the capacity of OISC support
- expanding the ESOL curriculum to better meet client need, grow aspiration and improve the breadth of learning opportunities
- better customise staff training to ensure they are confident and equipped to meet current and future challenges

All the above will contribute to maintaining our positive staff recruitment and retention and most of all a passionate and dedicated team.

Quality Improvement

The dual external inspections of this period have been invaluable in providing an objective, expert insight into our work. Despite the successful outcomes in both, there are obviously still areas in which we can improve. Comprehensive action plans will be compiled to respond to the findings and ensure we continue to develop and improve.

Financial review

The net income for the year was £122,622, including net income of £38,832 on unrestricted funds and net income of £83,790 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £444,671.

Our reserves policy aimed at maintaining a reserve level between 3 to 6 months of total expenses, which equates to a range of £170K to £340K based on budgeted annual expenditure of £679K.

The trustees recognise that current reserves are in excess of the policy target, however, two of our major funding sources, accounting for over 80% of our income, "NR" already ended Dec-23 and "BLF" will be coming to an end on in the next year Jun-25

The trustees have prudently increased reserves to cover potential funding gaps. This strategy ensures the charity's operations can continue at their current level during this funding gap period, providing time to secure new funding. It is expected that the reserve level will fall back to within the expected range over the next year.

This careful financial planning supports the charity's ongoing service delivery and financial stability.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2024

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 accounts 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 accounts 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 accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 14 November 2024

Robert Gosling (Trustee)

RETAS Leeds

Independent examiner's report to the trustees of RETAS Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow 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 ACIE 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 accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 accounts 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 accounts to be reached.

Simon Bostrom FCIE

15 November 2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

RETAS Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Donations and legacies	(2)	92,430	495,318	587,748	446,706
Charitable activities	(3)	160,133	-	160,133	139,032
Bank interest		4,674	-	4,674	1,822
Total income		<u>257,237</u>	<u>495,318</u>	<u>752,555</u>	<u>587,560</u>
Expenditure on:					
Charitable activities	(4)	<u>221,139</u>	<u>408,794</u>	<u>629,933</u>	<u>558,499</u>
Total expenditure		<u>221,139</u>	<u>408,794</u>	<u>629,933</u>	<u>558,499</u>
Net income / (expenditure)		36,098	86,524	122,622	29,061
Transfers between funds		<u>2,734</u>	<u>(2,734)</u>	<u>-</u>	<u>-</u>
Net movement in funds		38,832	83,790	122,622	29,061
Fund balances brought forward		<u>412,260</u>	<u>88,198</u>	<u>500,458</u>	<u>471,397</u>
Fund balances carried forward	(5)	<u>451,092</u>	<u>171,988</u>	<u>623,080</u>	<u>500,458</u>

All incoming resources and resources expended derive from continuing activities.

RETAS Leeds

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(6) 6,421	-	6,421	8,467
Total fixed assets	<u>6,421</u>	<u>-</u>	<u>6,421</u>	<u>8,467</u>
Current assets				
Debtors and prepayments	(7) 46,578	142,207	188,785	227,041
Cash at bank and in hand	(8) 399,983	29,781	429,764	266,840
Total current assets	<u>446,561</u>	<u>171,988</u>	<u>618,549</u>	<u>493,881</u>
Current liabilities:				
amounts falling due within one year				
Accruals	1,890	-	1,890	1,890
Total current liabilities	<u>1,890</u>	<u>-</u>	<u>1,890</u>	<u>1,890</u>
Net current assets / (liabilities)	<u>444,671</u>	<u>171,988</u>	<u>616,659</u>	<u>491,991</u>
Net assets	<u>451,092</u>	<u>171,988</u>	<u>623,080</u>	<u>500,458</u>
Funds				
Unrestricted funds	451,092	-	451,092	412,260
Restricted funds	-	171,988	171,988	88,198
Total funds	<u>451,092</u>	<u>171,988</u>	<u>623,080</u>	<u>500,458</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 financial statements were approved by the board of trustees on 14 November 2024

Robert Gosling (Trustee)

RETAS Leeds

Statement of cash flows

for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>160,984</u>	<u>10,742</u>
Cash flows from investing activities:		
Bank interest	4,674	1,822
Purchase of tangible fixed assets (excluding donated assets)	<u>(2,734)</u>	<u>(3,850)</u>
Net cash provided by (used in) investing activities	<u>1,940</u>	<u>(2,028)</u>
Change in cash and cash equivalents in the reporting period	162,924	8,714
Cash and cash equivalents at the beginning of the reporting period	<u>266,840</u>	<u>258,126</u>
Cash and cash equivalents at the end of the reporting period	<u>429,764</u>	<u>266,840</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2024	2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	122,622	29,061
Adjustments for:		
Depreciation charges	4,780	4,698
Bank interest	(4,674)	(1,822)
(Increase) / decrease in debtors	38,256	(21,153)
Increase / (decrease) in creditors	-	(42)
Net cash provided by (used in) operating activities	<u>160,984</u>	<u>10,742</u>

Analysis of cash and cash equivalents	2024	2023
	£	£
Cash in hand	4,729	62
Notice deposits (less than 30 days)	<u>425,035</u>	<u>266,778</u>
Total cash and cash equivalents	<u>429,764</u>	<u>266,840</u>

RETAS Leeds

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

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

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.

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.

Tangible fixed assets

Tangible fixed assets costing more than £500 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:

Computer equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

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

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

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2024

2 Donations and legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations and legacies	92,430	-	92,430	4,102
Grants				
Leeds Christian Community Trust (LCCT)	-	36,117	36,117	-
Leeds City Council (LCC)	-	33,363	33,363	88,240
Leeds Community Foundation (LCF)	-	15,000	15,000	10,000
National Lottery Community Fund (NCLF)	-	58,230	58,230	-
Refugee Council AMIF programme	-	294,730	294,730	280,127
Santander UK Foundation Ltd	-	57,878	57,878	59,036
Volition - Leeds	-	-	-	5,201
	<u>92,430</u>	<u>495,318</u>	<u>587,748</u>	<u>446,706</u>

3 Charitable activities income

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contracts and service level agreements				
Leeds City Council (LCC) Adult Education	114,922	-	114,922	117,037
Wakefield Council	12,545	-	12,545	7,004
Welcome to Leeds/Action Asylum	30,745	-	30,745	13,822
Fee income	<u>1,923</u>	<u>-</u>	<u>1,923</u>	<u>1,169</u>
	<u>160,135</u>	<u>-</u>	<u>160,135</u>	<u>139,032</u>

4a Support costs

	2024	2023
	Total	Total
	cost	cost
	£	£
Support cost type		
Management and admin salaries	246,205	119,690
Independent examination	1,890	2,190
Bank charges	191	197
Payroll fees	4,638	3,153
Memberships and subscriptions	<u>2,957</u>	<u>595</u>
	<u>255,881</u>	<u>125,825</u>

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2024

4b Charitable activities expenditure detail	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total cost £	2023 Total cost £
Salaries and NI (8c)	177,185	340,747	517,932	449,547
Freelance staff	4,620	-	4,620	15,760
Insurance	476	572	1,048	955
Printing, stationery, publications and telephone	11,646	1,722	13,368	13,484
Repairs and maintenance	690	90	780	203
Rent and rates	1,442	43,853	45,295	39,442
Catering	2,864	1,399	4,263	1,742
Travel expenses	10,207	3,225	13,432	8,404
Training costs	78	15,049	15,127	20,995
Subscriptions	1,634	1,323	2,957	595
Professional fees and consultancy	2,640	-	2,640	-
Sundry expenses	68	-	68	287
Independent examination	1,890	-	1,890	2,190
Bank charges	191	-	191	197
Depreciation	4,780	-	4,780	4,698
Equipment and office supplies	728	814	1,542	-
	<u>221,139</u>	<u>408,794</u>	<u>629,933</u>	<u>558,499</u>

4c Staff costs and numbers	2024 £	2023 £
Gross salaries	473,028	409,050
Social security costs	34,314	32,839
Employment allowance	(5,000)	(5,000)
Pensions	10,952	9,505
Payroll administration costs	4,638	3,153
	<u>517,932</u>	<u>449,547</u>

The average number of employees during the year was 22.8, being an average of 15.5 full time equivalent (2023: 22.1, 14.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	10,952	9,505

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2024

5 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
NLCF Big Lottery Fund	17,032	58,230	32,687	-	42,575
LCC Bright Dreams	234	-	234	-	-
LCF Civic Trust Comm'ty Heritage	-	15,000	4,001	-	10,999
LCF Together for Ukraine	6,729	-	3,729	-	3,000
LCCT 1	-	25,000	6,262	-	18,738
LCCT 2	-	11,117	1,996	-	9,121
LCC LCCAS	-	19,013	8,329	-	10,684
LCC LASSN	-	7,500	1,791	-	5,709
LCC Multiply Project	-	6,000	-	-	6,000
Refugee Council - New Roots	474	294,730	294,116	-	1,088
Santander UK Foundation Ltd	55,186	57,878	48,162	(2,734)	62,168
LCC Syrian Refugee Programme	3,342	850	4,192	-	-
Volition - Leeds	5,201	-	3,295	-	1,906
	<u>88,198</u>	<u>495,318</u>	<u>408,794</u>	<u>(2,734)</u>	<u>171,988</u>

Fund name

Purpose of restriction

NLCF Big Lottery Fund

A project that provides tailored support to refugees who have just acquired their status. It focuses on the critical 28-day period, offering a holistic program that includes help with searching for housing, employment, education, and access to essential services to help them transition into society.

LCC Bright Dreams

To purchase sewing machines and provide sewing courses to clients.

LCF Civic Trust Comm'ty Heritage

To support a project which aims to mitigate negative perceptions, support local businesses, and foster integration among refugees & asylum seekers.

LCF Together for Ukraine

Providing a welcoming service to newly arrived Ukrainian asylum seekers and refugees in Leeds.

LCCT 1

To provide support to households, particularly those including children and pensioners, who would otherwise struggle to buy food or pay essential utility bills or meet other essential living costs, to help them with significantly rising living costs.

LCCT 2

LCC LCCAS

To expand key services for asylum seekers in Leeds, including support on easing transitions, securing housing, and enhancing well-being through social activities and partnerships, addressing rising asylum rates and the increasing need for support.

LCC LASSN

To support asylum seeker for day travel passes, facilitating city navigation and improving access to essential services, thus enhancing their wellbeing.

LCC Multiply Project

To support training sessions and equipment for digital learning.

Refugee Council - New Roots

Funding for the Asylum, Migration and Integration project.

Santander UK Foundation Ltd

Project aiming to reduce the digital gap for clients through increasing depth and range of courses, workshops, and interventions available to help individuals to develop their ICT proficiency. The transfer relates to the purchase of fixed assets - laptops for use by clients.

LCC Syrian Refugee Programme

Full package of support for Syrian refugees arriving in the UK.

Volition - Leeds

To support asylum seekers with a particular focus on promoting community well-being through meaningful conversations, activities and workshops.

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2024

6 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2023	17,506	17,506
Additions	2,734	2,734
At 31 March 2024	<u>20,240</u>	<u>20,240</u>
<u>Depreciation</u>		
At 1 April 2023	9,039	9,039
Charge for year	4,780	4,780
At 31 March 2024	<u>13,819</u>	<u>13,819</u>
<u>Net book value</u>		
At 31 March 2024	<u>6,421</u>	<u>6,421</u>
At 31 March 2023	<u>8,467</u>	<u>8,467</u>

7 Debtors and prepayments

	2024	2023
	£	£
Prepayments	761	794
Accrued income	188,024	226,247
	<u>188,785</u>	<u>227,041</u>

8 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	425,035	266,778
Cash in hand	4,729	62
	<u>429,764</u>	<u>266,840</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £47,306 (previous year: £49,555).

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2024

	2024	2023
10 Transactions where the charity has acted as an agent		
	£	£
Funds received through the Acts 435 scheme	25,680	35,716
Funds passed on to individual beneficiaries in accordance with the scheme	25,005	37,011
Net movement in the year	675	(1,295)
Balance brought forward	1,005	2,300
Balance carried forward (excluded from charity balance sheet)	1,680	1,005
	£	£
Donations received on behalf of other organisations	40,101	-
Funds passed on to other organisations	40,101	-
Net movement in the year	-	-
Balance brought forward	-	-
Balance carried forward (excluded from charity balance sheet)	-	-

The charity is a participant in the Act 435 scheme whereby the charity acts as an advocate and posts requests for help on the Acts 435 website on behalf of its beneficiaries who are in need. Donors visiting the Acts 435 website can give through the website with the aim of the individual people receiving all of the money donated. The charity advocate then contacts the individual and passes the donation on to them.

In this way the charity is acting as agent. The actual donations are made to the registered charity Acts 435, who is eligible to claim gift aid on the donations. This is how that charity funds its operational costs. Consequently the advocate charity (RETAS Leeds) is not able to claim gift aid on the donations.

The charity also received donations where the donors' intention was for RETAS Leeds to pass those funds on to other organisations. No balances were left in relation to those transactions.

RETAS Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Donations and legacies	92,430	4,102	495,318	442,604	587,748	446,706
Charitable activities	160,133	139,032	-	-	160,133	139,032
Bank interest	4,674	1,822	-	-	4,674	1,822
Total income	257,237	144,956	495,318	442,604	752,555	587,560
Expenditure						
Charitable activities	221,139	146,782	408,794	411,717	629,933	558,499
Total expenditure	221,139	146,782	408,794	411,717	629,933	558,499
Net income / (expenditure)	36,098	(1,826)	86,524	30,887	122,622	29,061
Transfers between funds	2,734	3,850	(2,734)	(3,850)	-	-
Net movement in funds	38,832	2,024	83,790	27,037	122,622	29,061
Fund balances brought forward	412,260	410,236	88,198	61,161	500,458	471,397
Fund balances carried forward	451,092	412,260	171,988	88,198	623,080	500,458

RETAS LEEDS

England & Wales - Charity number 1121330

Accounts

RETAS Leeds

Charity number 1121330

A company limited by guarantee number 06365085

Annual Report and Financial Statements for the year ended 31 March 2023



Annual Report and Financial Statements
for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

RETAS Leeds

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Robert Gosling		
Matthew Thornfield		
Pippa Brook		resigned 8 Dec 2022
Elizabeth Campbell		
Michael Baynham		
Mary Campbell		
Rawand Ahmed		resigned 8 Dec 2022
Gillian Newman		
Katherine Wyatt		resigned 7 April 2022
Susan Waterson		appointed 9 Feb 2023

Charity number	1121330	Registered in England and Wales
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Company number	06365085	Registered in England and Wales
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Registered and principal address	Bankers	
233-237 Roundhay Road	HSBC	Epworth Investments
Leeds	PO Box 105	9 Bonhill Street
West Yorkshire	33 Park Row	London
LS8 4HS	Leeds. LS1 1LD	EC2A 4PE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 Sep 2007. It is governed by a memorandum and articles of association amended on 8 Oct 2007. The company registered as a charity 22 Oct 2007. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed upon recommendation by another RETAS board of trustee member or staff member and are voted onto the board of trustees by other board members at board meetings.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

The relief of refugees and asylum seekers in Yorkshire and Humberside who are in conditions of need, hardship or distress by the provision of education assisting in the relief of their unemployment and assisting their integration into society.

The charity's main activities

We believe that every refugee and asylum seeker can reach their potential here in the UK. We work closely with refugees and asylum seekers as well as the wider community in West Yorkshire to make this a reality.

We work to integrate refugees and asylum seekers by assisting with access to education, requalification, training and employment and strive to build confidence and hope in our clients.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

'Rebuilding Lives'

Overview

RETAS demonstrated tremendous resilience throughout the covid-19 pandemic period. The organisation was agile and adaptable to the challenges it faced in meeting the multiple, complex, and changing needs of its clients. Post- pandemic, the ongoing cost-of-living crisis, ongoing violent conflicts and increasingly challenging migration context is rendering more and more asylum seekers and refugees vulnerable.

As an organisation, in 2023/23, we remained responsive to the needs and aspirations of refugees by consolidating service delivery and developing new pathways and support packages to meet emerging needs as well as address new challenges.

As always, **Why, What** and **How** RETAS deliver services couched in kindness, compassion and hope, ensuring that refugees and asylum seekers feel welcome and fully integrated. Ultimately, our mission is to enable refugees and asylum seekers rebuild their lives.

This report offers an overview of our work and key achievements 2022/23. It also captures key challenges, opportunities, and our aspirations.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

Organisational Performance 2022/23 – Rebuilding & improving lives.

4300

refugees, asylum seekers and other migrants were beneficiaries of RETAS services reporting period.

1442

new clients in the reporting period

68 volunteers from **22** countries speaking **18** languages. A total of **9** current

staff are former RETAS volunteers and **15** volunteers have secured employment elsewhere.

RETAS Volunteer academy is improving lives and enabling accessible and quality provision.

240 asylum seekers

accommodated in hotels were supported by our Welcome to Leeds

Project delivering over **25**

outdoor activities to improve wellbeing and enabling social integration.

269 refugees & asylum seekers accessed ESOL.

70% learners progress to further education opportunities.

RETAS has highest rate of further education progression across the council provider network. **30%** secure employment.

RETAS assisted **41** refugees with university

applications and **26** received offers- a 63% success rate.

417 refugees received employability support including self-employment support. Over

90 % secured jobs/self-employed in the care, hospitality, security, and retail sectors.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

IMPACT

RETAS performance in 2022 is not just captured by the numbers and percentages, more importantly, it is reflected by the stories of real lives that have been impacted. It also reflects in the quality of relationships and partnerships we developed and strengthened with clients, volunteers, partners, local community, and funders resulting in a wide range of positive outcomes. See below a snapshot of our impact.

I'm so happy I'm teary as I text this. I can now get a decent phone (my phone was on the verge of death literally) and get myself a decent laptop. Can you believe that? I've touched a laptop once at my Solicitor's office but never in my entire life have, I owned or used a laptop. I will be able to learn Microsoft Office and just get in touch with technology on another level and mostly importantly at my own pace. This would not have been possible at all without you. I'm forever grateful to you. You've made the world so much more bearable for me, I cannot explain it. It's like a miracle. Thank you from the bottom of my heart. I appreciate you."

N is an Asylum Seeker and has been attending RETAS for 6 months. We were aware that she was struggling to keep in touch with her family and feeling very isolated. The new device and sim card she has received as part of the Welcome To Leeds Project has helped her in so many ways. Besides now being able to keep in touch with her family she has been improving her English from listening to You Tube videos and watching the news and current affair programmes. N has also been taking extra online classes and learning how to search for other useful information. Her confidence using a computer has improved and she is pleased that she can now go online to book a GP appointment, find out about bus routes, and use local maps to her find new places.

" I would like to take this opportunity to say thank you to Helena and Alison for their patience to teach us English and all classmates. We had a wonderful learning experience." (ESOL Learner- RETAS)

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023



THRIVING PARTNERSHIPS

Collaboration and working together is a core value of RETAS. Through collaboration, we ensure inclusion, diversity, quality, and equity of access to service provision for refugees. In this reporting period, we consolidated existing local partnerships with; **PAFRAS, LASSN, Path Yorkshire, Migrant Action, Refugee Council, Leeds Refugee Forum, Leeds City Council, Greenbridge Housing, Riverside housing, etc.**

RETAS has also develop new strategic and service delivery partnerships including **ACTION ASYLUM**- A new national charity working collaboratively with our Welcome to Leeds Project.

" I'm happy to report that this year alone we have provided Supported Accommodation to over 40 clients directly from RETAS. Most of this process has been done in partnership with RETAS, collaborating with one another to offer a tailored service on a needs-by-needs basis". Communication has always been excellent with all RETAS employees, who continually go above and beyond to accommodate and facilitate their clients and our assessment process. We have developed a fantastic working relationship and I continually look forward to working with you all.
(Service manager- Greenbridge Housing)

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

Snapshot of RETAS SERVICE Offer in 2022/23



RETAS operate a holistic, person-centred, and integrated service delivery model. Clients accessing RETAS are enabled to go on a 'client-journey' that allows them to experience the variety of services including; **Education, employment, Advice & Advocacy, volunteering, social integration, wellbeing, Practical support and wrap-around support.**

New Roots: The new roots program offers support to newly granted and existing refugees. The program has 3 components- **ENGAGE- ASPIRE- CONNECT** but RETAS delivers just Engage and Aspire. For newly granted refugees, the support provision is aimed at helping individuals transition from asylum support into mainstream activity thereby enabling effective integration- (ENGAGE). For existing refugees, the support provision entails facilitating access to further education and employment- (ASPIRE). Funded by AMIF EU fund/Home Office), the project delivery ends in December 2023. Securing new funding to continue this vital offer is a strategic priority for the organization.

UK Resettlement Scheme: RETAS continues to be a delivery partner of the UK Resettlement Scheme formerly known as the Syrian Resettlement Project. Due to a change in government policy priorities now focused on Afghan and Ukrainian resettlement schemes, the future of the UKRS scheme remains uncertain. RETAS is pursuing clarification from Leeds City Council about the future of the scheme and implications for the organisation.

Volunteering Service

RETAS Volunteer Service is an integral part of the service provision and projects at RETAS. Volunteers are the lifeblood of the organisation and essentially, they contribute to the work carried out by staff and Advisers in a daily basis. We have volunteers from different backgrounds, knowledge, experience and equipped with skills in community interpreting, IT & administrative tasks, communication, employment and education, housing, finance, and welfare support.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

In 2022/2023, RETAS Volunteer Service has recruited **68** volunteers. The volunteers were trained, inducted, and shadowed advisers in one-to-one appointment with clients. Out of the total number of volunteers, **30** received employability support, **8** successfully applied to university, **9** are currently employed at RETAS, **15** gained employments elsewhere. Currently we have a dedicated team of **36** volunteers, with a diverse array of skills, experiences, and backgrounds. **18** languages are spoken by our team of volunteers, and they are from **22** countries.

Welcome to Leeds Project

Asylum seekers face many challenges when they arrive in the UK, including language barriers, cultural differences, and isolation. Welcome To Leeds project provides a welcoming environment and support services for asylum seekers helping them to combat isolation and promote their integration into society. The project encourages community engagement to help asylum seekers feel welcome and included in their local community. This is achieved through volunteering opportunities, community events, and connecting them with local organisations and support networks.

In 2022/2023 Welcome to Leeds Project has supported more than **240** asylum seekers and **25** sessions/events were organised including environment conservation, health and wellbeing sessions, football tournaments, yoga sessions, men walking groups, climbing, social gatherings and community engagement.

Adult Community Learning

Adult Community Learning is RETAS education provision hub offering courses starting from pre-entry level. In 2022/23, ACL provided a learning offer to meet a range of needs and experience. Through the program, we have also delivered courses in developing job seeking skills and preparing to take the theory test for a British driving license.

Integral to service delivery, RETAS have made wide ranging quality improvement requirements to ensure the provision continues to meet agreed standards as the provision is subject to inspection by OFSTED.

With half a term remaining, we are on track to meet and possibly exceed targets and achieve the financial profile for this academic year.

2022/2023	Target	Achieved
No. of learners	281	269



The external context of our work remains difficult and uncertain. The wars in Ukraine, Sudan and other protracted conflicts in the middle east, Asia and Africa combining with increasing global inequalities create conditions for forced migration. Internally, the cost-of-living crisis and increasing immigration hostility exemplified by the new immigration bill and broader anti- migration policies, create a challenging landscape for asylum seekers and refugees.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

These trends are unlikely to change soon. We envisage more forced migration globally and even more demand for RETAS services. Therefore, the relevance and significance of RETAS service provision is even more compelling in the years ahead. This is not just in terms of types of services but more importantly how we support clients and work with others in the refugee and migrant sector and beyond. The organisation continues to adapt and respond proactively to the external and internal environment adhering to its mission of welcoming refugees and enabling effective integration.

Key challenges

- **Funding** - In a difficult economic climate, too many charities are chasing limited resources. As such securing long term, flexible and unrestricted funding is vital. RETAS has recognised this challenge and proactively responded by recruiting a fundraising and communications manager.
- **Recruitment & retention** - This is a particular challenge for the ACL team as ESOL tutors are rare. RETAS is addressing this by working closely with its networks to identify good tutors and offering a work culture/environment/working condition that ensure staff fulfilment.
- **Multiple & Complex client needs/challenging behaviour** - Our advice and casework team is noticing a trend across clients presenting with a wide range of needs largely underpinned by the effects of the cost-of-living crisis. Clients are also coming back to the service for additional sometimes long term refugees. Also, we are seeing more clients presenting with challenging behaviours impacted by stress and underlying fragile mental health. Staff are being offered a combination of training, management support and self-care strategies to enable staff resilience.
- **Reduced mainstream resources** - Mainstream services are experiencing significant strain which is causing reduction in service user engagement. Hence, we are noticing increasingly, many refugees being redirected to RETAS despite being entitled to mainstream support. This is increasing workload for RETAS staff.

Responding to challenges

- **28 Days Transition Project:** RETAS will be re-starting its flagship 28 Days Transition project in October 2023. funded by the National Lottery Community Fund, the project would ensure that newly granted refugees continue to get support as they transition from asylum support into mainstream society therefore able to integrate effectively. The support will include; enrolling for ESOL, opening bank accounts, applying for Universal credit, housing, employment support etc.
- **Digital skills Project:** RETAS launched a new 2-year project to develop digital and financial skills for refugees. Funded by Santander, this provision will ensure that refugees participate effectively rather than excluded from mainstream activity. Skills acquired will boost employability and confidence towards integration and independence rather than reliance on services. The financial skills will also enable refugees to adapt in a new financial environment in the UK (budgeting, savings, debt management, self-employment/taxes etc).
- **Funding Resilience:** RETAS has recruited a new fundraising and communications manager who will set out a new funding and communications strategy and direction for the organisation working with the senior leadership team and board. This recruitment recognises the importance of funding resilience and financial sustainability to ensure consolidation and growth of the organisation.
- **Strategic Partnerships & Collaboration:** RETAS continues to identify areas for strategic partnership and collaboration to ensure effective service delivery, improvement as well as maximising opportunities for service development. Our recent partnership with ACTION ASYUM (a national charity) working collaboratively with RETAS Welcome to Leeds project is a good example strategic partnership and service development.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

- **Team resilience & wellbeing:** Working with and supporting refugees and asylum seekers who have been exposed and experience significant levels of trauma is challenging. In an increasingly challenging political and economic environment, the work done by our fantastic team is even more daunting. As an organisation, we collectively prioritise our individual and team resilience and wellbeing through accessing relevant training, building a cohesive ethic, proactive leadership and management, ensure best safeguarding and self-care practices and more importantly, create a culture of joy and dignity at work.

Conclusion

RETAS continues to demonstrate strong organizational leadership and capacity to adapt and respond effectively to internal and external challenges thereby consistently providing high quality services to refugees and asylum seekers. This report also captures the organisation's ability to consolidate existing services whilst developing new services.

Most importantly, the organisation is enabling refugees and asylum seekers to feel welcome and rebuild their lives supported by a passionate and dedicated team.

Financial review

The net income for the year was £29,061, including net income of £2,024 on unrestricted funds and net income of £27,037 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £403,793.

The Board of Trustees have considered the appropriate reserves policy in the light of the organisations objectives and risks and have agreed that it is appropriate to maintain a level of reserves between 3 and 6 months of ongoing operational expenses. Based on budgeted expenditure of approximately £586,000, this would equate to a lower limit of £147,000 and an upper limit of £293,000.

The trustees have agreed a policy to generally maintain reserves at between 3 months and 6 months ongoing expenditure. However two of our major funding sources, accounting for over 80% of our income, will be coming to an end on in the next two years, one in Dec-23 and the other at a later date, and it is likely that there will be gaps between the current funding expiring and the start of any replacement funding sources. As a prudent measure the trustees agreed to build up an increased level of reserves over the last few years, to support the continued running of our operations at the current level during this funding gap period. This approach will ensure the continuity of our service and financial viability while providing sufficient time to secure the required replacement funding. It is therefore anticipated that the reserves level will fall back to within the expected range over the next 2 years.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2023

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 accounts 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 accounts 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 accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 30 November 2023

Robert Gosling (Trustee)

RETAS Leeds

Independent examiner's report to the trustees of RETAS Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 13 to 22.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow 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 ACIE 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 accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 accounts 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 accounts to be reached.

Simon Bostrom FCIE

30 November 2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

RETAS Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Donations		4,102	-	4,102	4,273
Charitable activities	(2)	139,032	442,604	581,636	558,246
Bank interest		1,822	-	1,822	41
Total income		<u>144,956</u>	<u>442,604</u>	<u>587,560</u>	<u>562,560</u>
Expenditure on:					
Charitable activities	(3)	<u>146,782</u>	<u>411,717</u>	<u>558,499</u>	<u>506,976</u>
Total expenditure		<u>146,782</u>	<u>411,717</u>	<u>558,499</u>	<u>506,976</u>
Net income / (expenditure)		(1,826)	30,887	29,061	55,584
Transfers between funds		<u>3,850</u>	<u>(3,850)</u>	-	-
Net movement in funds		<u>2,024</u>	<u>27,037</u>	<u>29,061</u>	<u>55,584</u>
Fund balances brought forward		<u>410,236</u>	<u>61,161</u>	<u>471,397</u>	<u>415,813</u>
Fund balances carried forward	(4)	<u>412,260</u>	<u>88,198</u>	<u>500,458</u>	<u>471,397</u>

All incoming resources and resources expended derive from continuing activities.

RETAS Leeds

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 8,467	-	8,467	9,315
Total fixed assets	<u>8,467</u>	<u>-</u>	<u>8,467</u>	<u>9,315</u>
Current assets				
Debtors and prepayments	(6) 38,992	188,049	227,041	205,888
Cash at bank and in hand	(7) 366,691	(99,851)	266,840	258,126
Total current assets	<u>405,683</u>	<u>88,198</u>	<u>493,881</u>	<u>464,014</u>
Current liabilities:				
amounts falling due within one year				
Accruals	1,890	-	1,890	1,932
Total current liabilities	<u>1,890</u>	<u>-</u>	<u>1,890</u>	<u>1,932</u>
Net current assets / (liabilities)	<u>403,793</u>	<u>88,198</u>	<u>491,991</u>	<u>462,082</u>
Net assets	<u>412,260</u>	<u>88,198</u>	<u>500,458</u>	<u>471,397</u>
Funds				
Unrestricted funds	412,260	-	412,260	410,236
Restricted funds	-	88,198	88,198	61,161
Total funds	<u>412,260</u>	<u>88,198</u>	<u>500,458</u>	<u>471,397</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 financial statements were approved by the board of trustees on 30 November 2023

Robert Gosling (Trustee)

RETAS Leeds

Statement of cash flows

for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>10,742</u>	<u>50,803</u>
Cash flows from investing activities:		
Bank interest	1,822	41
Purchase of tangible fixed assets (excluding donated assets)	<u>(3,850)</u>	<u>(10,602)</u>
Net cash provided by (used in) investing activities	<u>(2,028)</u>	<u>(10,561)</u>
Change in cash and cash equivalents in the reporting period	8,714	40,242
Cash and cash equivalents at the beginning of the reporting period	<u>258,126</u>	<u>217,884</u>
Cash and cash equivalents at the end of the reporting period	<u>266,840</u>	<u>258,126</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)	29,061	55,584
Adjustments for:		
Depreciation charges	4,698	3,335
Bank interest	(1,822)	(41)
(Increase) / decrease in debtors	(21,153)	(8,709)
Increase / (decrease) in creditors	<u>(42)</u>	<u>634</u>
Net cash provided by (used in) operating activities	<u>10,742</u>	<u>50,803</u>

Analysis of cash and cash equivalents	2023	2022
	£	£
Cash in hand	62	312
Notice deposits (less than 30 days)	<u>266,778</u>	<u>257,814</u>
Total cash and cash equivalents	<u>266,840</u>	<u>258,126</u>

RETAS Leeds

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

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

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.

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.

Tangible fixed assets

Tangible fixed assets costing more than £500 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:

Computer equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

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

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2023

2 Charitable activities income	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contracts and service level agreements	-	-	-	-
LCC Adult education	117,037	-	117,037	100,913
Wakefield Council	7,004	-	7,004	9,490
Action Asylum	13,822	-	13,822	9,710
Grants for charitable activities	-	-	-	-
Leeds City Council (LCC)	-	88,240	88,240	139,210
Big Lottery Fund (BLF)	-	-	-	58,230
Refugee Council AMIF programme	-	280,127	280,127	231,500
Coronavirus Job Retention Scheme (CJRS)	-	-	-	7,993
Barrow Cadbury Trust	-	-	-	100
Leeds Community Foundation (LCF)	-	10,000	10,000	-
Santander UK Foundation Ltd	-	59,036	59,036	-
Volition - Leeds	-	5,201	5,201	-
Fee income	1,169	-	1,169	1,100
	<u>139,032</u>	<u>442,604</u>	<u>581,636</u>	<u>558,246</u>

3a Support costs	2023	2022
	Total	Total
	cost	cost
	£	£
Support cost type		
Management and admin salaries	119,690	109,270
Independent examination	2190	1500
Bank charges	197	179
Payroll fees	3153	3184
Memberships and subscriptions	595	553
	<u>125,825</u>	<u>114,686</u>

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2023

3b Charitable activities expenditure detail	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total cost £	2022 Total cost £
Salaries and NI (8c)	85,523	364,024	449,547	434,684
Freelance staff	15,707	53	15,760	5,161
Insurance	955	-	955	910
Printing, stationery, publications and telephone	4,291	9,193	13,484	8,616
Repairs and maintenance	168	35	203	3,084
Rent and rates	24,965	14,477	39,442	26,850
Catering	1,634	108	1,742	1,861
Travel expenses	5,371	3,033	8,404	1,888
Training costs	201	20,794	20,995	17,775
Subscriptions	595	-	595	553
Website development and IT support	-	-	-	-
Sundry expenses	287	-	287	580
Independent examination	2,190	-	2,190	1,500
Bank charges	197	-	197	179
Depreciation	4,698	-	4,698	3,335
	<u>146,782</u>	<u>411,717</u>	<u>558,499</u>	<u>506,976</u>

3c Staff costs and numbers	2023 £	2022 £
Gross salaries	409,050	396,420
Social security costs	32,839	30,468
Employment allowance	(5,000)	(4,000)
Pensions	9,505	8,612
Payroll administration costs	3,153	3,184
	<u>449,547</u>	<u>434,684</u>

The average number of employees during the year was 21.1, being an average of 14.6 full time equivalent (2022: 20.7, 11.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023 £	2022 £
Costs of the scheme to the charity for the year	9,505	8,612

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2023

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Barrow Cadbury Trust	1,159	-	1,159	-	-
Big Lottery Fund	37,445	-	20,413	-	17,032
LCF Together for Ukraine	-	10,000	3,271	-	6,729
Refugee Council - New Roots	10,594	280,127	290,247	-	474
Public Health	2,394	-	2,394	-	-
Refugee Action Program	3,295	-	3,295	-	-
Santander UK Foundation Ltd	-	59,036	-	(3,850)	55,186
LCC Syrian Refugee Programme	6,040	88,240	90,938	-	3,342
Volition - Leeds	-	5,201	-	-	5,201
LCC Bright Dreams	234	-	-	-	234
	<u>61,161</u>	<u>442,604</u>	<u>411,717</u>	<u>(3,850)</u>	<u>88,198</u>

Fund name	Purpose of restriction
Barrow Cadbury Trust	To safely reopen its drop-in and ESOL services and increase service delivery via remote services adaptations.
Big Lottery Fund	28 day transition project: 3 year project delivering a tailored programme of practical support to refugees with newly acquired status.
LCF Together for Ukraine	Providing a welcoming service to newly arrived Ukrainian asylum seekers and refugees in Leeds.
Refugee Council - New Roots	Funding for the Asylum, Migration and Integration project.
Public Health	To support the physical and mental wellbeing of asylum seekers whilst accommodated in Leeds hotels as part of the public health response to Covid-19.
Refugee Action Program	To increase the ability to respond and to adapt the services relating to crisis situations.
Santander UK Foundation Ltd	Project aiming to reduce the digital gap for clients through increasing depth and range of courses, workshops, and interventions available to help individuals to develop their ICT proficiency. The transfer relates to the purchase of fixed assets - laptops for use by clients.
LCC Syrian Refugee Programme	Full package of support for Syrian refugees arriving in the UK.
Volition - Leeds	To support asylum seekers with a particular focus on promoting community well-being through meaningful conversations, activities and workshops.
LCC Bright Dreams	To purchase sewing machines and provide sewing courses to clients. The transfer relates to the purchase of assets for the general use of the charity.

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2023

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2022	14,456	14,456
Additions	3,850	3,850
Disposals	(800)	(800)
At 31 March 2023	<u>17,506</u>	<u>17,506</u>
<u>Depreciation</u>		
At 1 April 2022	5,141	5,141
Depn reversed re. disposals	(200)	(200)
Charge for year	4,098	4,098
At 31 March 2023	<u>9,039</u>	<u>9,039</u>
<u>Net book value</u>		
At 31 March 2023	<u>8,467</u>	<u>8,467</u>
At 31 March 2022	<u>9,315</u>	<u>9,315</u>

6 Debtors and prepayments

	2023 £	2022 £
Debtors	-	-
Prepayments	794	690
Accrued income	226,247	205,198
Other debtors	-	-
	<u>227,041</u>	<u>205,888</u>

7 Cash at bank and in hand

	2023 £	2022 £
Cash at bank	266,778	257,814
Cash in hand	62	312
	<u>266,840</u>	<u>258,126</u>

8 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £49,555 (previous year: £44,112).

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2023

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	466	466
In the second to fifth years inclusive	-	466
Over five years from the balance sheet date	-	-
	<u>466</u>	<u>932</u>

10 Transactions where the charity has acted as an agent

	2022	2022
	£	£
Funds received through the Acts 435 scheme	35,716	24,009
Funds passed on to individual beneficiaries in accordance with the scheme	<u>37,011</u>	<u>23,254</u>
Net movement in the year	(1,295)	755
Balance brought forward	<u>2,300</u>	<u>1,545</u>
Balance carried forward (excluded from charity balance sheet)	<u>1,005</u>	<u>2,300</u>

Funds held as agent on behalf of others

The charity is a participant in the Act 435 scheme whereby the charity acts as an advocate and posts requests for help on the Acts 435 website on behalf of its beneficiaries who are in need. Donors visiting the Acts 435 website can give through the website with the aim of the individual people receiving all of the money donated. The charity advocate then contacts the individual and passes the donation on to them.

In this way the charity is acting as agent. The actual donations are made to the registered charity Acts 435, who is eligible to claim gift aid on the donations. This is how that charity funds its operational costs. Consequently the advocate charity (RETAS Leeds) is not able to claim gift aid on the donations.

RETAS Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Donations	4,102	4,273	-		4,102	4,273
Charitable activities	139,032	121,213	442,604	437,033	581,636	558,246
Bank interest	1,822	41	-		1,822	41
Total income	144,956	125,527	442,604	437,033	587,560	562,560
Expenditure						
Charitable activities	146,782	75,952	411,717	431,024	558,499	506,976
Total expenditure	146,782	75,952	411,717	431,024	558,499	506,976
Net income / (expenditure)	(1,826)	49,575	30,887	6,009	29,061	55,584
Transfers between funds	3,850	2,754	(3,850)	(2,754)	-	-
Net movement in funds	2,024	52,329	27,037	3,255	29,061	55,584
Fund balances brought forward	410,236	357,907	61,161	57,906	471,397	415,813
Fund balances carried forward	412,260	410,236	88,198	61,161	500,458	471,397

Accounts

RETAS Leeds

Charity number 1121330

A company limited by guarantee number 06365085

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Annual Report and Financial Statements
for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

RETAS Leeds

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Robert Gosling		
Matthew Thornfield		
Pippa Brook		
Elizabeth Campbell		
Michael Baynham		
Yasir Mohammed		resigned 8 October 2021
Mary Campbell		
Rawand Ahmed		appointed 8 October 2021
Katherine Wyatt		resigned 7 April 2022
Gillian Newman		appointed 8 October 2021

Company secretary Roger Nyantou

Charity number 1121330 Registered in England and Wales

Company number 06365085 Registered in England and Wales

Registered and principal address	Bankers	
233-237 Roundhay Road	HSBC	Epworth Investments
Leeds	PO Box 105	9 Bonhill Street
West Yorkshire	33 Park Row	London
LS8 4HS	Leeds. LS1 1LD	EC2A 4PE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 Sep 2007. It is governed by a memorandum and articles of association amended on 8 Oct 2007. The company registered as a charity 22 Oct 2007. The liability of the members in the event of the company being wound up is

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed upon recommendation by another RETAS board of trustee member or staff member and are voted onto the board of trustees by other board members at board meetings.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The relief of refugees and asylum seekers in Yorkshire and Humberside who are in conditions of need, hardship or distress by the provision of education assisting in the relief of their unemployment and assisting their integration into society.

The charity's main activities

We believe that every refugee and asylum seeker can reach their potential here in the UK. We work closely with refugees and asylum seekers as well as the wider community in West Yorkshire to make this a reality.

We work to integrate refugees and asylum seekers by assisting with access to education, requalification, training and employment and strive to build confidence and hope in our clients.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular how planned activities will contribute to the aims and objectives they have set.

Financial review

The net income for the year was £55,584, including net income of £52,329 on unrestricted funds and net income of £3,255 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £400,921.

The Board of Trustees have considered the appropriate reserves policy in the light of the organisations objectives and risks and have agreed that it is appropriate to maintain a level of reserves between 3 and 6 months of ongoing operational expenses. Based on budgeted expenditure of approximately £532,000, this would equate to a lower limit of £133,000 and an upper limit of £266,000.

The organisation currently carries a significant surplus above the reserves limit. This has been purposely built up over the last 2 to 3 years through careful management of the charity's expenditure. Approximately 85% of the charity's income is from two sources (AMIF and Leeds City Council) and there is a high likelihood each year that funding from one of those sources will not be renewed. When this happens, the surplus free reserves will allow the charity to continue to provide critical services to our service-users for a period of time, either to cover an interim period until replacement funding can be secured, or failing that to allow for a well-managed wind-down of the services, minimising the impact on our service users and staff. The trustees consider maintaining such a surplus, rather than undertaking an expanding of our current service levels, to be a prudent measure, providing some level of security for service users and staff, together with a buffer to ensure that rising costs, in the current economic climate, can be absorbed by the charity with minimal impact.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2022

Purpose

The report sets out to do the following

Offer an overview of the RETAS service provision in last financial year but more importantly, the impact of our services on refugees & asylum seekers, the refugee sector, and the local community.

Captures RETAS service delivery performance and organisational resilience as it continues to navigate through the effects of the Covid 19 pandemic, austerity & cost of living crisis, difficult funding landscape for the refugee sector, the challenging migration policy context, and the negative narratives about refugees etc.

Demonstrate the impact of RETAS work in the reporting period

Outline some key challenges ahead regarding refugee and asylum support in Leeds and how RETAS is positioning its response

Recognises the resilience of RETAS underpinned by its dedicate and resourceful team, volunteers, trustees, partners, and funders. Therefore, RETAS remains committed to its mission of enabling refugees feel welcome and fully integrate in the UK.

RETAS Core Service Provision March 2021/22



RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2022

Organisational Performance 2021/22 - Resilience & Adapt

RETAS has continued to demonstrate strong resilience throughout the pandemic period. The organisation has adapted and responded very well to the challenges ensuring flexibility and continuity of service provision through our blended approach of virtual and face-face provision. The ethos and quality of RETAS service provision has not been adversely impacted during this challenging period and we continue to deliver on our commitments to clients, funders and partners.

In the reporting period, RETAS secured additional funding to reduce homelessness and destitution due to the pandemic for newly granted refugees. We also set up a new community engagement project (SELIM Project) as part of our Covid-19 response to raise awareness and ensure access to mainstream covid-19 support provision for refugees. This funding and service development success demonstrate, in part, the organisation's strong performance during crisis. RETAS has been able to adapt and respond effectively to meet the growing multiple and complex needs of asylum seekers and refugees that access our service, demonstrating organisational resilience.

Overall, the team togetherness, resourcefulness, care, and passion for supporting clients were and continue to be our core assets as we deliver our operational and strategic goals.

The effects of the Covid pandemic, the cost-of-living crisis, the violent conflicts in Ukraine, Middle East and Africa vis-à-vis the government's new border and immigration act 2022 etc constitute key challenges that will affect refugees and RETAS service provision in 2022/23.

Building on our resilience in 2021 RETAS has maintained a positive environment and performance so far in 2022.

What we achieved

3808

Asylum seekers & refugees
accessed RETAS Drop-in
service

147 refugees supported on
resettlement program

23 new arrivals in 2021

272 refugees assisted

with higher education and
employability support under our
NEW ROOTS project

10.800 advice &

support sessions delivered by
RETAS team to asylum seekers &
refugees in 2021/22

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2022

306 refugees & asylum seekers accessed RETAS Adult Community Learning courses.

236 completed giving an achievement rate of **77%**. Most learners started the courses with no or very little knowledge of English.

370 newly granted refugees received support from RETAS 28 Day Transition Project- The project aims to prevent destitution when asylum support ends and provide support towards effective integration.

140 refugees including families supported with hardship/crisis support in the form of food vouchers to help combat child poverty & destitution.

33 Volunteers joined RETAS, **23** received employability support, **8** volunteers successfully secured university admissions, **6** volunteers became RETAS employees through RETAS Volunteer Academy pathway, **14** volunteers in total have gained employment supported by RETAS Volunteer Academy. Volunteer engagement in 2021 was **75%**

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2022

STRONG PARTNERSHIPS

"It has been great working with RETAS on Refugee Family reunion. RETAS & PAFRAS have developed a strong working relationship which is of great benefit to people looking to reunited with loved ones they were forced to leave behind."

CEO, PAFRAS

RETAS SERVICE PROVISION SNAPSHOT 2021/22

- **28 Days Transition Project:** In 2021, RETAS secured a new 2-year funding from the National Lottery Community fund which commenced in January 2022. It is a strong endorsement of our flagship program for refugee integration, and it is the organisation's ambition to sustain this provision beyond its current funding. RETAS continues to work collaborative with communities and local agencies to prevent destitution and ensure effective integration of refugees in West Yorkshire.
- **New Roots:** RETAS continues to expand offer long term integration support for refugees including Afghan refugees. In 2021, we enhanced advocacy provision to help refugees navigate systemic barriers and ensure equity access to mainstream provision and integration. This specialist support has led to more and better access to education, housing, employment, welfare, healthcare for refugees who otherwise would have been excluded.
- **UK Resettlement Scheme:** RETAS continues to be a delivery partner of the UK Resettlement Scheme formerly known as the Syrian Resettlement Project. Due to the pandemic and developments in Afghanistan and more recently, Ukraine, the UKRS program has seen new arrivals since July 2021. However, RETAS continues support those on the programme whilst also supporting refugees from Afghanistan and Ukraine.
- **Volunteering Service:** Between March 2021 and April 2022, we recruited 33 new volunteers. We have supported 23 volunteers with employability support, 8 volunteers with getting into university, 6 volunteers have been employed at RETAS, 14 volunteers have gained employment after receiving support through the Volunteer Academy. The disruptions to service delivery due to Covid-19 restrictions has been the most challenging because this had an impact on volunteer engagement. In 2022, we are striving to achieve the Volunteering Quality Mark and build external partnerships to continue enhancing the Volunteer Service and our Volunteer Academy. We have started to target recruitment to elevate the Volunteer Academy through building links with the Universities and businesses in Leeds. In addition, we are aiming to create more training and development opportunities.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2022

- **Adult Community Learning**

RETAS continues to expand opportunities for refugees to access a variety of essential educational courses including but not limited to ESOL, IELTS, driving theory classes, employability courses, skills workshops etc. From the period of April 2021 to March 2022, ACL enrolled a total of **306** learners of whom **236** completed their courses and achieved. Resuming face-face delivery and maintaining high levels of learner engagement was a key achievement during this reporting period. We have also, with support from Leeds City Council, built upon our internal quality assurance processes and supported our tutors to deliver high quality education programmes with confidence. These include our 6 core ESOL courses and we have continued to deliver Developing You - an employability course - in partnership with Employment and Skills at Leeds City Council.

We were able to resolve the two key challenges: capacity and partnership with Leeds city council. Staff levels is now adequate and working relationship with the council has improved.

Community Engagement (SELIM Project, Welcome to Leeds and Bright Dreams).

RETAS has maintained strong community engagement with refugee and local communities through various projects. Together, the projects have enhanced awareness and access to covid-19 support, enabled refugees to feel welcome and integrated in Leeds and offered more opportunities for participation, connecting, changing narratives and perceptions, improving employment prospects and wellbeing.

LOOKING AHEAD

- The post pandemic 'recovery' landscape remains challenging- The difficult economic climate, the new immigration bill, new & protracted conflicts, the effects of Covid-19 are adversely impacting asylum seekers, refugees, and refugee support services. We envisage more forced migration globally and RETAS continues to adapt and respond proactively to these changes adhering to its mission of welcoming refugees and enabling effective integration.
- The organisation will continue to prioritise the health, wellbeing and resilience of staff and volunteers.
- RETAS will maintain its positive engagement with its partners, funders, and supporters to ensure quality and sustainable service provision for refugees
- RETAS will continue to engage proactively with local communities and newly arrived asylum seekers through our Welcome to Leeds project and other collaborative initiatives. This will help us better understand needs/issues and co-produce positive interventions to ensure integration
- RETAS is working strenuously to ensure funding resilience to develop new services, consolidate and sustain existing services
- RETAS continues to have a strong reputation as the Go-To place for refugee support in the city and beyond. Increasingly, the need for a RETAS presence in other cities is compelling to fill the gap in service provision and reduce suffering amongst refugees where there is no such support. We have received a lot of feedback from clients and partners on this hence working to fill this gap in refugee support provision in other cities

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2022

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 accounts 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 accounts 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 accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 17/11/2022

Robert Gosling (Trustee)

RETAS Leeds

Independent examiner's report to the trustees of RETAS Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 11 to 19.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow 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 ACIE 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 accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 accounts 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 accounts to be reached.

Simon Bostrom FCIE

17/11/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

RETAS Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations		4,273	-	4,273	8,154
Charitable activities	(2)	121,213	437,033	558,246	477,332
Bank interest		41	-	41	206
Total income		<u>125,527</u>	<u>437,033</u>	<u>562,560</u>	<u>485,692</u>
Expenditure on:					
Charitable activities	(3)	75,952	431,024	506,976	448,358
Total expenditure		<u>75,952</u>	<u>431,024</u>	<u>506,976</u>	<u>448,358</u>
Net income / (expenditure)		<u>49,575</u>	<u>6,009</u>	<u>55,584</u>	<u>37,334</u>
Transfers between funds		<u>2,754</u>	<u>(2,754)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>52,329</u>	<u>3,255</u>	<u>55,584</u>	<u>37,334</u>
Fund balances brought forward		<u>357,907</u>	<u>57,906</u>	<u>415,813</u>	<u>378,479</u>
Fund balances carried forward	(4)	<u>410,236</u>	<u>61,161</u>	<u>471,397</u>	<u>415,813</u>

All incoming resources and resources expended derive from continuing activities.

RETAS Leeds

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 9,315	-	9,315	2,047
Total fixed assets	<u>9,315</u>	<u>-</u>	<u>9,315</u>	<u>2,047</u>
Current assets				
Debtors and prepayments	(6) 61,995	143,893	205,888	197,179
Cash at bank and in hand	(7) 340,858	(82,732)	258,126	217,884
Total current assets	<u>402,853</u>	<u>61,161</u>	<u>464,014</u>	<u>415,063</u>
Current liabilities:				
amounts falling due within one year				
Accruals	1,932	-	1,932	1,297
Total current liabilities	<u>1,932</u>	<u>-</u>	<u>1,932</u>	<u>1,297</u>
Net current assets / (liabilities)	<u>400,921</u>	<u>61,161</u>	<u>462,082</u>	<u>413,766</u>
Net assets	<u>410,236</u>	<u>61,161</u>	<u>471,397</u>	<u>415,813</u>
Funds				
Unrestricted funds	410,236	-	410,236	357,907
Restricted funds	-	61,161	61,161	57,906
Total funds	<u>410,236</u>	<u>61,161</u>	<u>471,397</u>	<u>415,813</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 financial statements were approved by the board of trustees on 17/11/2022

Robert Gosling (Trustee)

RETAS Leeds

Statement of cash flows

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>50,803</u>	<u>123,698</u>
Cash flows from investing activities:		
Dividends and interest	41	206
Purchase of tangible fixed assets	<u>(10,602)</u>	<u>(2,730)</u>
Net cash provided by (used in) investing activities	<u>(10,561)</u>	<u>(2,524)</u>
Change in cash and cash equivalents in the reporting period	40,242	121,174
Cash and cash equivalents at the beginning of the reporting period	<u>217,884</u>	<u>96,710</u>
Cash and cash equivalents at the end of the reporting period	<u>258,126</u>	<u>217,884</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2022	2021
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	55,584	37,334
Adjustments for:		
Depreciation charges	3,335	963
Dividends and interest from investments	(41)	(206)
(Increase) / decrease in debtors	(8,709)	88,534
Increase / (decrease) in creditors	<u>634</u>	<u>(2,927)</u>
Net cash provided by (used in) operating activities	<u>50,803</u>	<u>123,698</u>

Analysis of cash and cash equivalents	2022	2021
	£	£
Cash in hand	312	37
Cash at bank	<u>257,814</u>	<u>217,847</u>
Total cash and cash equivalents	<u>258,126</u>	<u>217,884</u>

RETAS Leeds

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

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

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.

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.

Tangible fixed assets

Tangible fixed assets costing more than £500 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:

Computer equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

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

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2022

2 Charitable activities income	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contracts and service level agreements	-	-	-	-
LCC Adult education	100,913	-	100,913	82,138
Wakefield Council	9,490	-	9,490	7,930
Other contracts and SLAs	9,710	-	9,710	-
Grants				
Leeds City Council (LCC)	-	139,210	139,210	77,643
Big Lottery Fund (BLF)	-	58,230	58,230	70,593
Refugee Council AMIF programme	-	231,500	231,500	121,343
Coronavirus Job Retention Scheme (CJRS)	-	7,993	7,993	73,584
Barrow Cadbury Trust	-	100	100	33,775
Refugee Action	-	-	-	10,000
Fundraising events	-	-	-	126
Fee income	1,100	-	1,100	200
	<u>121,213</u>	<u>437,033</u>	<u>558,246</u>	<u>477,332</u>

3 Charitable activities expenditure	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Salaries and NI (3a)	61,015	373,669	434,684	387,291
Freelance staff	2,632	2,529	5,161	7,701
Insurance	304	606	910	862
Printing, stationery, publications and telephone	2,431	6,185	8,616	4,590
Repairs and maintenance	267	2,817	3,084	729
Rent and rates	3,050	23,800	26,850	24,160
Catering	441	1,420	1,861	132
Travel expenses	245	1,643	1,888	725
Training costs	-	17,775	17,775	18,950
Subscriptions	553	-	553	122
Website development and IT support	-	-	-	35
Sundry expenses	-	580	580	980
Independent examination	1,500	-	1,500	1,000
Bank charges	179	-	179	118
Depreciation	3,335	-	3,335	963
	<u>75,952</u>	<u>431,024</u>	<u>506,976</u>	<u>448,358</u>

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2022

3a Staff costs and numbers

	2022	2021
	£	£
Gross salaries	396,420	353,572
Social security costs	26,468	22,614
Pensions	8,612	8,139
Payroll administration costs	3,184	2,967
	<u>434,684</u>	<u>387,291</u>

The average number of employees during the year was 20.7, being an average of 9.9 full time equivalent (2021: 16.7, 13.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	8,612	8,139

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LCC Syrian Refugee Programme	6,854	137,890	138,704	-	6,040
BLF 28 Day Transition Project	17,090	58,230	37,875	-	37,445
Welcome to Leeds	740	-	740	-	-
Refugee Council AMIF	-	231,500	220,906	-	10,594
Barrow Cadbury	18,222	100	15,209	(1,954)	1,159
Refugee Action Programme	10,000	-	6,705	-	3,295
Public Health	5,000	-	2,606	-	2,394
HMRC CJRS	-	7,993	7,993	-	-
LCC Bright Dreams	-	1,320	286	(800)	234
	<u>57,906</u>	<u>437,033</u>	<u>431,024</u>	<u>(2,754)</u>	<u>61,161</u>

Fund name

Purpose of restriction

LCC Syrian Refugee Programme	Full package of support for Syrian refugees arriving in the UK.
BLF 28 Day Transition Project	28 day transition project: 3 year project delivering a tailored programme of practical support to refugees with newly acquired status.
Welcome to Leeds	For the Befriendee activity project.
Refugee Council AMIF	Funding for the Asylum, Migration and Integration project.
Barrow Cadbury	To safely reopen its drop-in and ESOL services and increase service delivery via remote services adaptations. The transfer relates to the purchase of assets for the general use of the charity.
Refugee Action Programme	To increase the ability to respond and to adapt the services relating to crisis situations.
Public Health	To support the physical and mental wellbeing of asylum seekers whilst accommodated in Leeds hotels as part of the public health response to Covid-19.
HMRC CJRS	To fund salary costs of furloughed staff.
LCC Bright Dreams	To purchase sewing machines and provide sewing courses to clients. The transfer relates to the purchase of assets for the general use of the charity.

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2022

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2021	3,853	3,853
Additions	10,602	10,602
At 31 March 2022	<u>14,455</u>	<u>14,455</u>
<u>Depreciation</u>		
At 1 April 2021	1,806	1,806
Charge for year	3,335	3,335
At 31 March 2022	<u>5,141</u>	<u>5,141</u>
<u>Net book value</u>		
At 31 March 2022	<u>9,315</u>	<u>9,315</u>
At 31 March 2021	<u>2,047</u>	<u>2,047</u>

6 Debtors and prepayments

	2022	2021
	£	£
Prepayments	690	680
Accrued income	205,198	196,499
	<u>205,888</u>	<u>197,179</u>

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	257,814	217,847
Cash in hand	312	37
	<u>258,126</u>	<u>217,884</u>

8 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £44,112 (previous year:

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
	£	£
Within one year	466	13,065
In the second to fifth years inclusive	466	913
Over five years from the balance sheet date	-	-
	<u>932</u>	<u>13,978</u>

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2022

10 Transactions where the charity has acted as an agent	2022	2021
	£	£
Funds received through the Acts 435 scheme	24,009	26,019
Funds passed on to individual beneficiaries in accordance with the scheme	<u>23,254</u>	<u>24,844</u>
Net movement in the year	755	1,175
 Balance brought forward	 <u>1,545</u>	 <u>370</u>
Balance carried forward (excluded from charity balance sheet)	<u>2,300</u>	<u>1,545</u>

Funds held as agent on behalf of others

The charity is a participant in the Act 435 scheme whereby the charity acts as an advocate and posts requests for help on the Acts 435 website on behalf of its beneficiaries who are in need. Donors visiting the Acts 435 website can give through the website with the aim of the individual people receiving all of the money donated. The charity advocate then contacts the individual and passes the donation on to them.

In this way the charity is acting as agent. The actual donations are made to the registered charity Acts 435, who is eligible to claim gift aid on the donations. This is how that charity funds its operational costs. Consequently the advocate charity (RETAS Leeds) is not able to claim gift aid on the donations.

RETAS Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Charitable activities	121,213	100,394	437,033	376,938	558,246	477,332
Donations	4,273	8,154	-	-	4,273	8,154
Bank interest	41	206	-	-	41	206
Total income	125,527	108,754	437,033	376,938	562,560	485,692
Expenditure						
Charitable activities	75,952	22,960	431,024	425,398	506,976	448,358
Total expenditure	75,952	22,960	431,024	425,398	506,976	448,358
Net income / (expenditure)	49,575	85,794	6,009	(48,460)	55,584	37,334
Transfers between funds	2,754	(11,196)	(2,754)	11,196	-	-
Net movement in funds	52,329	74,598	3,255	(37,264)	55,584	37,334
Fund balances brought forward	357,907	283,309	57,906	95,170	415,813	378,479
Fund balances carried forward	410,236	357,907	61,161	57,906	471,397	415,813

Accounts

RETAS Leeds

Charity number 1121330

A company limited by guarantee number 06365085

Annual Report and Financial Statements for the year ended 31 March 2021



REFUGEE EDUCATION
TRAINING
ADVICE SERVICE



West Yorkshire Community Accounting Service

Annual Report and Financial Statements
for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

RETAS Leeds

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Robert Gosling	Chair	
John Callaghan		Resigned 17 August 2020
Matthew Thornfield		
Pippa Brook		
Elizabeth Campbell		
Michael Baynham		
Tesfalem Habte Yemane		
Yasir Mohammed		Resigned 2 April 2021
Mary Campbell		Appointed 8 June 2020
Rawand Ahmed		Appointed 14 January 2021
Katherine Wyatt		Appointed 2 November 2020
Gillian Newman		Appointed 14 January 2021

Company secretary Roger Nyantou

Charity number 1121330 Registered in England and Wales

Company number 06365085 Registered in England and Wales

Registered and principal address	Bankers	
233-237 Roundhay Road	HSBC	Epworth Investments
Leeds	PO Box 105	9 Bonhill Street
West Yorkshire	33 Park Row	London
LS8 4HS	Leeds. LS1 1LD	EC2A 4PE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 10 Sep 2007. It is governed by a memorandum and articles of association amended on 8 Oct 2007. The company registered as a charity 22 Oct 2007. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed upon recommendation by another RETAS board of trustee member or staff member and are voted onto the board of trustees by other board members at board meetings.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The relief of refugees and asylum seekers in Yorkshire and Humberside who are in conditions of need, hardship or distress by the provision of education assisting in the relief of their unemployment and assisting their integration into society.

The charity's main activities

We believe that every refugee and asylum seeker can reach their potential here in the UK. We work closely with refugees and asylum seekers as well as the wider community in West Yorkshire to make this a reality.

We work to integrate refugees and asylum seekers by assisting with access to education, requalification, training and employment and strive to build confidence and hope in our clients.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

During the period April 2020 – March 2021 RETAS has continued to develop the service it offers and has enhanced further its reputation in the sector as an organisation that delivers high quality support to its clients.

Charitable Activities:

Syrian Resettlement Programme (SRP) – UKRS

This programme is funded by the Home Office through Leeds City Council and RETAS has been commissioned since 2015 to support those Syrian refugees and others coming to the UK under UKRS via refugee camps.

The 28 Day Transition Project

This programme is designed to help newly recognised refugees in Leeds, Bradford and Wakefield negotiate the key steps to independence and integration. The programme is the first of its kind in the country and addresses a longstanding need for support for newly recognised refugees' migrant during this most difficult of times.

The New Roots Project

This programme is run in partnership with the Refugee Council and PATH Yorkshire and is funded by Asylum Migration Integration Fund. It offers crisis support and advice and guidance on welfare, finance, housing, health, and wellbeing, as well as employment and training advice, IELTS course and Security Industry Authority (SIA) support.

Adult Community Learning

This programme is funded by the Skills Funding Agency through Leeds City Council. The programme aims to equip refugees and asylum seekers with a range of skills essential for integration, including English language and literacy skills, numeracy, and IT.

The Welcome to Leeds Project

This programme is funded by Public Health Leeds. Its aim is to create a culture of welcome in the city, reduce isolation and anxiety, and provide initial support for asylum seekers and refugees on their journey towards independence.

English @ Home Wakefield

This programme is funded by Wakefield Council and supports clients with health issues who are not able to attend English classes

"Selim Project"

This year has been very challenging with the Covid Pandemic. In addition to the above activities, we have also focussed on supporting these communities who have been severely impacted by Covid-19 through our "Selim Project". Additional funding was obtained from the National Community Lottery Fund which has been very valuable and has enabled us to empower community groups.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance continued

Activities that have resulted from the above projects are as follows:

Education and employment IAG (Information Advice and Guidance) sessions across West Yorkshire (1250 new clients registered and received IAG contributing towards a total of approximately 1500 active registered clients)

ESOL (face to face, online learning and support packages delivered during lockdown)

IELTS (International English Language Testing System) preparation courses (delivered 2 days per week throughout the year)

SIA application support

Job placements/volunteering (over 25 placements secured internally)

Grants

Weekly Housing Group

Weekly drop-in

Signposting and referral to specialist services

Social activities including picnic

"Developing You" Programme

Awareness raising around Covid-19

Benefits support

Housing support including furniture applications

Financial support including opening bank accounts, managing bills

GP registration

Crisis and destitution support

Health and wellbeing support

Relocation support

Driving licence application

Support with job and character references

Advocacy support including family reunion, liaising with different agencies

Over 100 refugees gained employment throughout the year as a result of accessing the above services. Jobs included positions in support work, administration, care work, security, warehouse operatives, cleaning, catering, and retail assistants.

The above projects, activities and outcomes have been delivered in line with the charities objectives of supporting refugees and asylum seekers in their education, training, and employment needs.

Financial review

The net income for the year was £37,334, including net income of £74,598 on unrestricted funds and net expenditure of £37,264 on restricted funds, after transfers.

The impact of the global Covid-19 pandemic has not had a significant financial impact on RETAS. During the year we were able to make use of Government funding (such as the Job Retention Scheme) and negotiated revised timescales and deliverables with our project funders. The additional cost associated with the pandemic (such as requiring lower class numbers to allow for social distancing) has been considered as part of our forecasts.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2021

Reserves policy

The board of Trustees have considered the appropriate reserve policy in the light of the organisations objectives and risks and have agreed that it is appropriate to maintain a level of reserves between 3 and 6 months of ongoing operational expenses. Based on budgeted expenditure of approximately £510,000, this would equate to a lower limit of £127,500 and an upper limit of £255,000.

The charity's free reserves, excluding fixed assets, at the year end were £355,860.

In the year ahead, grant funding from two of the current sources (Barrow Cadbury Trust) is expected to end, with no guarantee that replacement funding will be secured. The surplus free reserves of £100k will be used over the coming year to allow the work that these sources were funding to continue while replacement funding sources are found. In the event that future funding for these projects cannot be secured, this surplus will also allow for an orderly ending of those projects without impacting the core reserves level of the charity.

Funds held as agent on behalf of others

The charity is a participant in the Acts 435 scheme whereby the charity acts as an advocate and posts requests for help on the Acts 435 website on behalf of its beneficiaries who are in need. Donors visiting the Acts 435 website can give through the website with the aim of the individual people receiving all of the money donated. The charity advocate then contacts the individual and passes the donation on to them.

In this way the charity is acting as agent. The actual donations are made to the registered charity Acts 435, who is eligible to claim gift aid on the donations. This is how that charity funds its operational costs. Consequently the advocate charity (RETAS Leeds) is not able to claim gift aid on the donations.

During the year, RETAS Leeds enabled 154 people to benefit from the scheme, Income of £26,019 was received from people who gave via the Acts 435 website along with a balance brought forward of £370 and £24,844 was passed on to individuals leaving a balance being held by the charity at the year end of £1,545.

This sum has been excluded from the cash balance at the year end and the donations received and passed on have also been excluded from the accounts in accordance with the Charities SORP FRS102.

RETAS Leeds

Trustees' report (continued) for the year ended 31 March 2021

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 accounts 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 accounts 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 accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on

Signed: (Trustee)

Name:

RETAS Leeds

Independent examiner's report to the trustees of RETAS Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 member of ACIE 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 accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 accounts 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 accounts to be reached.

Signed:

Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

RETAS Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and service level agreements	(2)	100,194	376,938	477,132	491,909
Donations		8,154	-	8,154	6,961
Fees and other income		200	-	200	93
Bank interest		206	-	206	90
Total income		108,754	376,938	485,692	499,053
Expenditure on:					
Salaries and NI	(3)	11,654	375,637	387,291	370,886
Freelance staff		1,493	6,208	7,701	26,121
Events and trips		-	-	-	4,711
Insurance		162	700	862	891
Printing, stationery, publications and telephone		2,282	2,308	4,590	4,140
Repairs and maintenance		20	709	729	2,520
Rent and rates		4,880	19,280	24,160	25,737
Catering		31	101	132	1,827
Travel expenses		132	593	725	2,764
Training costs		410	18,540	18,950	9,746
Equipment		-	-	-	1,715
Subscriptions		96	26	122	156
Legal fees		-	-	-	1,800
Website development and IT support		35	-	35	135
Foreign exchange loss		-	-	-	248
Sundry expenses		350	630	980	75
Independent examination		334	666	1,000	1,000
Bank charges		118	-	118	86
Marketing and publicity		-	-	-	1,177
Crèche workers		-	-	-	2,063
Depreciation		963	-	963	281
Total expenditure		22,960	425,398	448,358	458,079
Net income / (expenditure)		85,794	(48,460)	37,334	40,974
Transfers between funds		(11,196)	11,196	-	-
Net movement in funds		74,598	(37,264)	37,334	40,974
Fund balances brought forward		283,309	95,170	378,479	337,505
Fund balances carried forward	(4)	357,907	57,906	415,813	378,479

RETAS Leeds

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,047	-	2,047	280
Total fixed assets	<u>2,047</u>	<u>-</u>	<u>2,047</u>	<u>280</u>
Current assets				
Debtors and prepayments	(6) 58,826	138,353	197,179	285,713
Cash at bank and in hand	(7) 298,331	(80,447)	217,884	96,710
Total current assets	<u>357,157</u>	<u>57,906</u>	<u>415,063</u>	<u>382,423</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 1,297	-	1,297	4,224
Total current liabilities	<u>1,297</u>	<u>-</u>	<u>1,297</u>	<u>4,224</u>
Net current assets / (liabilities)	<u>355,860</u>	<u>57,906</u>	<u>413,766</u>	<u>378,199</u>
Net assets	<u>357,907</u>	<u>57,906</u>	<u>415,813</u>	<u>378,479</u>
Funds				
Unrestricted funds	357,907	-	357,907	283,309
Restricted funds	-	57,906	57,906	95,170
Total funds	<u>357,907</u>	<u>57,906</u>	<u>415,813</u>	<u>378,479</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

RETAS Leeds

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts 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.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

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

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.

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.

Tangible fixed assets

Tangible fixed assets costing more than £500 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:

Computer equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

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

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

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and service level agreements

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Contracts and service level agreements				
LCC Adult education	82,138	-	82,138	87,456
Wakefield Council	7,930	-	7,930	13,780
Grants				
Leeds City Council (LCC)	10,000	67,643	77,643	185,632
Big Lottery Fund	-	70,593	70,593	87,128
British Refugee Council	-	121,343	121,343	101,167
Women and Democracy Association (KADEM)	-	-	-	13,230
Coronavirus Job Retention Scheme (CJRS)	-	73,584	73,584	3,516
Barrow Cadbury Trust	-	33,775	33,775	-
Refugee Action	-	10,000	10,000	-
Fundraising events	126	-	126	-
	<u>100,194</u>	<u>376,938</u>	<u>477,132</u>	<u>491,909</u>

3 Staff costs and numbers

	2021 £	2020 £
Gross salaries	353,572	337,966
Social security costs	22,614	22,065
Pensions	8,139	8,003
Payroll administration costs	2,967	2,852
	<u>387,291</u>	<u>370,886</u>

The average number employees during the year was 14.3, being an average of 15.2 full time equivalent (2020: 18.7, 13.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021 £	2020 £
Costs of the scheme to the charity for the year	8,139	8,003

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2021

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Syrian Refugee Programme	58,527	62,353	114,026	-	6,854
Big Lottery Fund	32,400	70,593	85,903	-	17,090
Welcome to Leeds	740	-	-	-	740
LCC Women's group	1,692	290	1,982	-	-
British Refugee Council	1,811	121,343	137,080	13,926	-
Barrow Cadbury	-	33,775	12,823	(2,730)	18,222
Refugee Action Programme	-	10,000	-	-	10,000
Public Health	-	5,000	-	-	5,000
HMRC CJRS	-	73,584	73,584	-	-
	<u>95,170</u>	<u>376,938</u>	<u>425,398</u>	<u>11,196</u>	<u>57,906</u>

Fund name	Purpose of restriction
Syrian Refugee Programme	Full package of support for Syrian refugees arriving in the UK.
Big Lottery Fund	28 day transition project: 3 year project delivering a tailored programme of practical support to refugees with newly acquired status.
Welcome to Leeds	For the Befriendee activity project.
LCC Women's group	For the Together we Thrive project.
British Refugee Council	Funding for the Asylum, Migration and Integration project. The transfer represents the charity's own contribution to the project.
Barrow Cadbury	To safely reopen its drop-in and ESOL services and increase service delivery via remote services adaptations. A transfer of £2,730 was made from this fund in respect of 5 laptops, purchased for general use in the charity.
Refugee Action Programme	To increase the ability to respond and to adapt the services relating to crisis situations.
Public Health	To support the physical and mental wellbeing of asylum seekers whilst accommodated in Leeds hotels as part of the public health response to Covid-19.
HMRC CJRS	To fund salary costs of furloughed staff.

5 Tangible assets

	Office equipment £	Total £
Cost		
At 1 April 2019	1,123	1,123
Additions	2,730	2,730
At 31 March 2020	<u>3,853</u>	<u>3,853</u>
Depreciation		
At 1 April 2019	843	843
Charge for year	963	963
At 31 March 2020	<u>1,806</u>	<u>1,806</u>
Net book value		
At 31 March 2020	<u>2,047</u>	<u>2,047</u>
At 31 March 2019	<u>280</u>	<u>280</u>

RETAS Leeds

Notes to the accounts continued for the year ended 31 March 2021

6 Debtors and prepayments	2021	2020
	£	£
Debtors	196,499	285,078
Prepayments	680	635
	<u>197,179</u>	<u>285,713</u>

7 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	217,847	96,560
Cash in hand	37	150
	<u>217,884</u>	<u>96,710</u>

8 Creditors and accruals	2021	2020
	£	£
Creditors	-	2,303
Accruals	1,297	1,921
	<u>1,297</u>	<u>4,224</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Related party transactions

Key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £44,121 (previous year: £43,746).

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment expires:	2021	2020
	£	£
Within one year	13,065	465
In the second to fifth years inclusive	913	1,378
Over five years from the balance sheet date	-	-
	<u>13,978</u>	<u>1,843</u>

11 Transactions where the charity has acted as an agent

	2021	2020
	£	£
Funds received through the Acts 435 scheme	26,019	11,075
Funds passed on to individual beneficiaries in accordance with the scheme	24,844	10,805
Net movement in the year	<u>1,175</u>	<u>270</u>
Balance brought forward	370	100
Balance carried forward (excluded from charity balance sheet)	<u>1,545</u>	<u>370</u>

RETAS Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and service level agreements	100,194	101,236	376,938	390,673	477,132	491,909
Donations	8,154	5,842	-	1,119	8,154	6,961
Fees and other income	200	93	-	-	200	93
Bank interest	206	90	-	-	206	90
Total income	108,754	107,261	376,938	391,792	485,692	499,053
Expenditure						
Salaries and NI	11,654	41,057	375,637	329,829	387,291	370,886
Freelance staff	1,493	4,823	6,208	21,298	7,701	26,121
Events and trips	-	136	-	4,575	-	4,711
Insurance	162	339	700	552	862	891
Printing, stationery, pub and phone	2,282	837	2,308	3,303	4,590	4,140
Repairs and maintenance	20	2,520	709	-	729	2,520
Rent and rates	4,880	10,809	19,280	14,928	24,160	25,737
Catering	31	342	101	1,485	132	1,827
Travel expenses	132	71	593	2,693	725	2,764
Training costs	410	896	18,540	8,850	18,950	9,746
Equipment	-	66	-	1,649	-	1,715
Subscriptions	96	156	26	-	122	156
Legal fees	-	1,800	-	-	-	1,800
Website development / IT support	35	-	-	135	35	135
Foreign exchange loss	-	-	-	248	-	248
Sundry expenses	350	75	630	-	980	75
Independent examination	334	120	666	880	1,000	1,000
Bank charges	118	86	-	-	118	86
Marketing and publicity	-	443	-	734	-	1,177
Crèche workers	-	-	-	2,063	-	2,063
Depreciation	963	281	-	-	963	281
Total expenditure	22,960	64,857	425,398	393,222	448,358	458,079
Net income / (expenditure)	85,794	42,404	(48,460)	(1,430)	37,334	40,974
Transfers between funds	(11,196)	540	11,196	(540)	-	-
Net movement in funds	74,598	42,944	(37,264)	(1,970)	37,334	40,974
Fund balances brought forward	283,309	240,365	95,170	97,140	378,479	337,505
Fund balances carried forward	357,907	283,309	57,906	95,170	415,813	378,479