

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
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 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