

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 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total 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 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total 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 undertaken directly £	Support costs £	2025 Total cost £	2024 Total 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 Total cost £	2024 Total 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