

Joanna Leeds

Charity number 1138640

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



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for the year ended 31 December 2022

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 11

Prepared by West Yorkshire Community Accountancy Service CIO

Joanna Leeds

Trustees' report for the year ended 31 December 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
Angharad Turner-Fielder	Chair	
Ifan Greville		
Joanne Simpson		Resigned 14 November 2022
Heather France		
Gerard Murray		
Charity number	1138640	Registered in England and Wales
Registered and principal address	Bankers	
Joanna House	Unity Trust Bank plc	CAF Bank Ltd
1 Sydenham Street	Nine Brindleyplace	25 Kings Hill Avenue
Leeds	Birmingham	Kings Hill
LS11 9RR	B1 2HB	West Malling
		ME19 4JQ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation which converted from a charitable company on 8 October 2020 and is governed by a constitution as amended on 20 November 2022.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Objectives and activities

The charity's objects

To relieve the charitable needs of vulnerable women, particularly those who are at risk of or involved in prostitution in Leeds, or such other locations as the trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the charity.

The charity's main activities

Joanna works with women, particularly those at risk of or involved in prostitution in Leeds. Through practical and emotional support, befriending and mentoring we aim to enable these women to exit prostitution and sustain a new life.

Joanna Leeds

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

Public benefit statement

In setting our objectives and planning our activities Joanna Project's trustees have given serious consideration to the Charity Commission's general guidance on public benefit. Our focus in particular is on improving the safety, health and wellbeing of the vulnerable women in contact with the charity, in accordance with Joanna Project's purpose.

Achievements and performance

We work with women who have encountered multiple disadvantages and we have been pleased this year to have continued our work supporting women who have encountered many disadvantages whose complex needs require a long term relational approach. We have adjusted to post-Covid life and our Thursday Open House is thriving. As part of our offer to bring services closer to the women we have welcomed colleagues from Sexual Health, Hep C service, Chiropody, Forward Leeds, Midwives, and the Police, along with Bevan Health Care's GP and nurse practitioner.

Our groups have run their course but have led to the establishment of a second social space on Tuesday afternoon called 'Meet Up'. The emphasis is more on constructive activity and we have benefitted from a volunteer running craft sessions regularly.

At other times we continue to be available to undertake one to one work and accompany women to appointments.

We have seen some hugely significant progress in several of the women with whom we have had long term contact. We have managed to tailor the support we continue to give them, whilst still being available to those whose lives are still marked by chaos and dysfunction.

As part of our commitment to system change we continue to attend a variety of networks and boards across the city, representing the needs of the women we work with. We were pleased to be invited to train 400 police officers as well as speak at a city-wide event for other health and social care practitioners.

In order to maintain the high standards at Joanna House we have invested in improving the environment within Joanna House with new carpets, radiators and some redecoration.

Our Director is leaving on 28th February, after thirteen years with us, so we are now in a period of change. A new Director has been appointed and will take up position early summer. Until then the team will work together to maintain the much-needed service we provide.

Financial review

The net expenditure for the year was £760, including net expenditure of £6,425 on unrestricted funds and net income of £5,665 on restricted funds.

We have not identified any material uncertainties that cast doubt on the ability of Joanna House to continue as a going concern in the short term. The capital reserves of the charity remained stable throughout 2022. We continue to take a prudent approach to the cost base particularly with regard to staffing levels and vacancy management.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £88,090.

Joanna Project's reserves policy is to hold free reserves (unrestricted funds not committed or invested in tangible assets) of between 3 and 6 months of total annual expenditure in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close.

Approved by the board of trustees on 21/03/2023

A Turner-Fielder (Trustee)

Joanna Leeds

Independent examiner's report to the trustees of Joanna Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2022, which are set out on pages 5 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E J Beverley FCCA

28/03/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
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Joanna Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants	(2)	2,863	139,446	142,309	106,678
Regular donations		28,798	-	28,798	30,627
One off donations		16,454	-	16,454	19,718
Fundraising		2,029	-	2,029	10,705
Gift aid		5,403	-	5,403	6,954
Interest income		289	-	289	8
Insurance income		667	-	667	6,150
Other income		1,179	-	1,179	-
Total income		57,682	139,446	197,128	180,840
Expenditure on:					
Salaries, NIC and pensions	(3)	46,846	98,705	145,551	149,505
Payroll charges		879	-	879	855
Staff travel and expenses		51	748	799	1,682
Training and other staff costs		1,863	1,803	3,666	1,407
Local outreach		575	6,246	6,821	7,494
Rent, rates and service charge		-	5,255	5,255	1,367
Utilities		634	4,851	5,485	5,311
Security		462	180	642	2,111
Building and garden expenses		314	5,085	5,399	466
Food and consumables		357	4,812	5,169	6,951
Printing, postage and stationery		63	142	205	272
Telephone		690	600	1,290	1,721
Internet, website and computer expenses		2,274	1,451	3,725	5,777
Office expense		8	115	123	1,066
Membership and subscriptions		61	277	338	650
Insurance		-	815	815	814
Professional fees		-	840	840	3,831
Vehicle expense		4,147	1,856	6,003	4,055
Other expense		153	-	153	-
Depreciation		4,730	-	4,730	4,730
Total expenditure		64,107	133,781	197,888	200,065
Net movement in funds		(6,425)	5,665	(760)	(19,225)
Fund balances brought forward		106,374	31,641	138,015	157,240
Fund balances carried forward	(4)	99,949	37,306	137,255	138,015

All incoming resources and resources expended derive from continuing activities.

Joanna Leeds

Balance sheet

as at 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 11,859	-	11,859	16,589
Total fixed assets	<u>11,859</u>	<u>-</u>	<u>11,859</u>	<u>16,589</u>
Current assets				
Debtors and prepayments	(6) 4,252	12,954	17,206	6,148
Cash at bank and in hand	(7) 84,798	24,352	109,150	116,118
Total current assets	<u>89,050</u>	<u>37,306</u>	<u>126,356</u>	<u>122,266</u>
Current liabilities:				
amounts falling due within one year				
Accruals	960	-	960	840
Total current liabilities	<u>960</u>	<u>-</u>	<u>960</u>	<u>840</u>
Net current assets	<u>88,090</u>	<u>37,306</u>	<u>125,396</u>	<u>121,426</u>
Net assets	<u>99,949</u>	<u>37,306</u>	<u>137,255</u>	<u>138,015</u>
Funds				
Unrestricted funds	99,949	-	99,949	106,374
Restricted funds	-	37,306	37,306	31,641
Total funds	<u>99,949</u>	<u>37,306</u>	<u>137,255</u>	<u>138,015</u>

The financial statements were approved by the board of trustees on 21/03/2023

A Turner-Fielder (Trustee)

Joanna Leeds

Notes to the accounts

for the year ended 31 December 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.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

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 £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Motor vehicles: over 4 years

Software : over 10 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.

Joanna Leeds

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

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 donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Basis Yorkshire	-	2,500	2,500	4,800
Garfield Weston Foundation	-	20,000	20,000	20,000
Groundwork UK	-	13,591	13,591	-
Leeds City Council	-	5,100	5,100	5,015
Leeds Community Foundation	-	15,000	15,000	2,948
National Lottery Community Fund	-	59,487	59,487	28,460
The Liz and Terry Bramall Foundation	-	5,000	5,000	-
The Pilgrim Trust	-	12,500	12,500	9,179
West Yorks Combined Authority	-	5,923	5,923	-
Leeds Womens Aid	2,450	-	2,450	1,700
Leeds University Union	413	-	413	-
Metcalfe Smith Trust	-	345	345	-
Clothworkers' Foundation	-	-	-	7,600
Smallwood Trust	-	-	-	5,976
The Joseph Rank Trust	-	-	-	15,000
West Yorkshire Police & Crime Commissioner	-	-	-	6,000
	<u>2,863</u>	<u>139,446</u>	<u>142,309</u>	<u>106,678</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	131,478	135,442
Social security costs	12,483	11,675
Employment allowance	(5,000)	(4,000)
Pensions	<u>6,590</u>	<u>6,388</u>
	<u>145,551</u>	<u>149,505</u>

The average number of employees during the year was 5.3, being an average of 5 full time equivalent (2021: 5.7, 5.3 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	6,590	6,388

Joanna Leeds

Notes to the accounts continued

for the year ended 31 December 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Basis Yorkshire	4,106	2,500	6,422	-	184
The Joseph Rank Trust	2,835	-	2,835	-	-
Leeds City Council - Rent	4,831	5,100	5,255	-	4,676
Leeds Community Foundation	2,745	-	2,745	-	-
Garfield Weston Foundation	14,969	20,000	21,042	-	13,927
Safer Communities	2,084	-	2,025	-	59
Wheel Appeal	71	-	71	-	-
The Liz and Terry Bramall Fund	-	5,000	5,000	-	-
LCF : Resilience fund	-	15,000	12,123	-	2,877
Groundwork UK	-	13,591	7,344	-	6,247
WYCA : Mayor's fund	-	5,923	5,923	-	-
Pilgrim Trust	-	12,500	12,500	-	-
National Lottery fund	-	59,487	50,151	-	9,336
Metcalf Smith Trust	-	345	345	-	-
	<u>31,641</u>	<u>139,446</u>	<u>133,781</u>	<u>-</u>	<u>37,306</u>

Fund name

Purpose of restriction

Basis Yorkshire	Winter Warmer and Athena grant.
The Joseph Rank Trust	Towards salary costs of the Outreach and Support worker.
Leeds City Council - Rent	Towards costs of Joanna House rent.
Leeds Community Foundation	Towards local out reach costs.
Garfield Weston Foundation	Towards outreach Worker salary, utilities, outreach costs .
Safer Communities	Towards bus tokens, mileage and parking.
Wheel Appeal	Towards purchasing a vehicle.
The Liz and Terry Bramall Fund	Towards salaries.
LCF : Resilience fund	Towards salaries, consultancy and any other costs towards the resilience of the charity.
Groundwork UK	Towards salary, group trips and activities.
WYCA : Mayor's fund	Towards salaries.
Pilgrim Trust	Towards salaries.
National Lottery fund	Towards salaries of volunteer coordinator, outreach & support worker and running expenses.
Metcalf Smith Trust	To purchase white goods for a beneficiary.

Joanna Leeds

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

5 Tangible assets

	Software	Motor vehicles	Total
Cost	£	£	£
At 1 January 2022	4,800	16,999	21,799
Additions	-	-	-
At 31 December 2022	4,800	16,999	21,799
Depreciation			
At 1 January 2022	960	4,250	5,210
Charge for year	480	4,250	4,730
At 31 December 2022	1,440	8,500	9,940
Net book value			
At 31 December 2022	3,360	8,499	11,859
At 31 December 2021	3,840	12,749	16,589

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	12,954	2,954
Prepayments	4,252	3,194
	17,206	6,148

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	108,903	115,783
Cash in hand	247	335
	109,150	116,118

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 £40,948 (previous year: £36,889).

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	5,100	-
In the second to fifth years inclusive	20,400	-
Over five years from the balance sheet date	850	-
	26,350	-

Joanna Leeds

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

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants	2,863	1,700	139,446	104,978	142,309	106,678
Regular donations	28,798	30,627	-	-	28,798	30,627
One off donations	16,454	19,618	-	100	16,454	19,718
Fundraising	2,029	1,394	-	9,311	2,029	10,705
Gift aid	5,403	6,895	-	59	5,403	6,954
Interest income	289	8	-	-	289	8
Insurance income	667	6,150	-	-	667	6,150
Other income	1,179	-	-	-	1,179	-
Total income	57,682	66,392	139,446	114,448	197,128	180,840
Expenditure						
Salaries, NIC and pensions	46,846	66,926	98,705	82,579	145,551	149,505
Payroll charges	879	309	-	546	879	855
Staff travel and expenses	51	-	748	1,682	799	1,682
Training and other staff costs	1,863	138	1,803	1,269	3,666	1,407
Local outreach	575	-	6,246	7,494	6,821	7,494
Rent, rates and service charge	-	-	5,255	1,367	5,255	1,367
Utilities	634	85	4,851	5,226	5,485	5,311
Security	462	1,571	180	540	642	2,111
Building and garden expenses	314	83	5,085	383	5,399	466
Food and consumables	357	-	4,812	6,951	5,169	6,951
Printing, postage and stationery	63	67	142	205	205	272
Telephone	690	589	600	1,132	1,290	1,721
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Professional fees	-	2,454	840	1,377	840	3,831
Vehicle expense	4,147	698	1,856	3,357	6,003	4,055
Other expense	153	-	-	-	153	-
Depreciation	4,730	4,730	-	-	4,730	4,730
Total expenditure	64,107	79,623	133,781	120,442	197,888	200,065
Net income / (expenditure)	(6,425)	(13,231)	5,665	(5,994)	(760)	(19,225)
Transfers between funds	-	14,475	-	(14,475)	-	-
Net movement in funds	(6,425)	1,244	5,665	(20,469)	(760)	(19,225)
Fund balances brought forward	106,374	105,130	31,641	52,110	138,015	157,240
Fund balances carried forward	99,949	106,374	37,306	31,641	137,255	138,015

Joanna Leeds

Charity number 1138640

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

Public benefit statement

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Approved by the board of trustees on 21/03/2023

A Turner-Fielder (Trustee)

Joanna Leeds

Independent examiner's report to the trustees of Joanna Leeds

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E J Beverley FCCA

28/03/2023

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(including summary income and expenditure account)

for the year ended 31 December 2022

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One off donations		16,454	-	16,454	19,718
Fundraising		2,029	-	2,029	10,705
Gift aid		5,403	-	5,403	6,954
Interest income		289	-	289	8
Insurance income		667	-	667	6,150
Other income		1,179	-	1,179	-
Total income		57,682	139,446	197,128	180,840
Expenditure on:					
Salaries, NIC and pensions	(3)	46,846	98,705	145,551	149,505
Payroll charges		879	-	879	855
Staff travel and expenses		51	748	799	1,682
Training and other staff costs		1,863	1,803	3,666	1,407
Local outreach		575	6,246	6,821	7,494
Rent, rates and service charge		-	5,255	5,255	1,367
Utilities		634	4,851	5,485	5,311
Security		462	180	642	2,111
Building and garden expenses		314	5,085	5,399	466
Food and consumables		357	4,812	5,169	6,951
Printing, postage and stationery		63	142	205	272
Telephone		690	600	1,290	1,721
Internet, website and computer expenses		2,274	1,451	3,725	5,777
Office expense		8	115	123	1,066
Membership and subscriptions		61	277	338	650
Insurance		-	815	815	814
Professional fees		-	840	840	3,831
Vehicle expense		4,147	1,856	6,003	4,055
Other expense		153	-	153	-
Depreciation		4,730	-	4,730	4,730
Total expenditure		64,107	133,781	197,888	200,065
Net movement in funds		(6,425)	5,665	(760)	(19,225)
Fund balances brought forward		106,374	31,641	138,015	157,240
Fund balances carried forward	(4)	99,949	37,306	137,255	138,015

All incoming resources and resources expended derive from continuing activities.

Joanna Leeds

Balance sheet

as at 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 11,859	-	11,859	16,589
Total fixed assets	<u>11,859</u>	<u>-</u>	<u>11,859</u>	<u>16,589</u>
Current assets				
Debtors and prepayments	(6) 4,252	12,954	17,206	6,148
Cash at bank and in hand	(7) 84,798	24,352	109,150	116,118
Total current assets	<u>89,050</u>	<u>37,306</u>	<u>126,356</u>	<u>122,266</u>
Current liabilities:				
amounts falling due within one year				
Accruals	960	-	960	840
Total current liabilities	<u>960</u>	<u>-</u>	<u>960</u>	<u>840</u>
Net current assets	<u>88,090</u>	<u>37,306</u>	<u>125,396</u>	<u>121,426</u>
Net assets	<u>99,949</u>	<u>37,306</u>	<u>137,255</u>	<u>138,015</u>
Funds				
Unrestricted funds	99,949	-	99,949	106,374
Restricted funds	-	37,306	37,306	31,641
Total funds	<u>99,949</u>	<u>37,306</u>	<u>137,255</u>	<u>138,015</u>

The financial statements were approved by the board of trustees on 21/03/2023

A Turner-Fielder (Trustee)

Joanna Leeds

Notes to the accounts

for the year ended 31 December 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.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

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 £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Motor vehicles: over 4 years

Software : over 10 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.

Joanna Leeds

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

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 donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Basis Yorkshire	-	2,500	2,500	4,800
Garfield Weston Foundation	-	20,000	20,000	20,000
Groundwork UK	-	13,591	13,591	-
Leeds City Council	-	5,100	5,100	5,015
Leeds Community Foundation	-	15,000	15,000	2,948
National Lottery Community Fund	-	59,487	59,487	28,460
The Liz and Terry Bramall Foundation	-	5,000	5,000	-
The Pilgrim Trust	-	12,500	12,500	9,179
West Yorks Combined Authority	-	5,923	5,923	-
Leeds Womens Aid	2,450	-	2,450	1,700
Leeds University Union	413	-	413	-
Metcalfe Smith Trust	-	345	345	-
Clothworkers' Foundation	-	-	-	7,600
Smallwood Trust	-	-	-	5,976
The Joseph Rank Trust	-	-	-	15,000
West Yorkshire Police & Crime Commissioner	-	-	-	6,000
	<u>2,863</u>	<u>139,446</u>	<u>142,309</u>	<u>106,678</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	131,478	135,442
Social security costs	12,483	11,675
Employment allowance	(5,000)	(4,000)
Pensions	6,590	6,388
	<u>145,551</u>	<u>149,505</u>

The average number of employees during the year was 5.3, being an average of 5 full time equivalent (2021: 5.7, 5.3 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	6,590	6,388

Joanna Leeds

Notes to the accounts continued

for the year ended 31 December 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Basis Yorkshire	4,106	2,500	6,422	-	184
The Joseph Rank Trust	2,835	-	2,835	-	-
Leeds City Council - Rent	4,831	5,100	5,255	-	4,676
Leeds Community Foundation	2,745	-	2,745	-	-
Garfield Weston Foundation	14,969	20,000	21,042	-	13,927
Safer Communities	2,084	-	2,025	-	59
Wheel Appeal	71	-	71	-	-
The Liz and Terry Bramall Fund	-	5,000	5,000	-	-
LCF : Resilience fund	-	15,000	12,123	-	2,877
Groundwork UK	-	13,591	7,344	-	6,247
WYCA : Mayor's fund	-	5,923	5,923	-	-
Pilgrim Trust	-	12,500	12,500	-	-
National Lottery fund	-	59,487	50,151	-	9,336
Metcalf Smith Trust	-	345	345	-	-
	<u>31,641</u>	<u>139,446</u>	<u>133,781</u>	<u>-</u>	<u>37,306</u>

Fund name

Purpose of restriction

Basis Yorkshire	Winter Warmer and Athena grant.
The Joseph Rank Trust	Towards salary costs of the Outreach and Support worker.
Leeds City Council - Rent	Towards costs of Joanna House rent.
Leeds Community Foundation	Towards local out reach costs.
Garfield Weston Foundation	Towards outreach Worker salary, utilities, outreach costs .
Safer Communities	Towards bus tokens, mileage and parking.
Wheel Appeal	Towards purchasing a vehicle.
The Liz and Terry Bramall Fund	Towards salaries.
LCF : Resilience fund	Towards salaries, consultancy and any other costs towards the resilience of the charity.
Groundwork UK	Towards salary, group trips and activities.
WYCA : Mayor's fund	Towards salaries.
Pilgrim Trust	Towards salaries.
National Lottery fund	Towards salaries of volunteer coordinator, outreach & support worker and running expenses.
Metcalf Smith Trust	To purchase white goods for a beneficiary.

Joanna Leeds

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

5 Tangible assets

	Software	Motor vehicles	Total
Cost	£	£	£
At 1 January 2022	4,800	16,999	21,799
Additions	-	-	-
At 31 December 2022	4,800	16,999	21,799
Depreciation			
At 1 January 2022	960	4,250	5,210
Charge for year	480	4,250	4,730
At 31 December 2022	1,440	8,500	9,940
Net book value			
At 31 December 2022	3,360	8,499	11,859
At 31 December 2021	3,840	12,749	16,589

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	12,954	2,954
Prepayments	4,252	3,194
	17,206	6,148

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	108,903	115,783
Cash in hand	247	335
	109,150	116,118

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 £40,948 (previous year: £36,889).

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	5,100	-
In the second to fifth years inclusive	20,400	-
Over five years from the balance sheet date	850	-
	26,350	-

Joanna Leeds

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

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants	2,863	1,700	139,446	104,978	142,309	106,678
Regular donations	28,798	30,627	-	-	28,798	30,627
One off donations	16,454	19,618	-	100	16,454	19,718
Fundraising	2,029	1,394	-	9,311	2,029	10,705
Gift aid	5,403	6,895	-	59	5,403	6,954
Interest income	289	8	-	-	289	8
Insurance income	667	6,150	-	-	667	6,150
Other income	1,179	-	-	-	1,179	-
Total income	57,682	66,392	139,446	114,448	197,128	180,840
Expenditure						
Salaries, NIC and pensions	46,846	66,926	98,705	82,579	145,551	149,505
Payroll charges	879	309	-	546	879	855
Staff travel and expenses	51	-	748	1,682	799	1,682
Training and other staff costs	1,863	138	1,803	1,269	3,666	1,407
Local outreach	575	-	6,246	7,494	6,821	7,494
Rent, rates and service charge	-	-	5,255	1,367	5,255	1,367
Utilities	634	85	4,851	5,226	5,485	5,311
Security	462	1,571	180	540	642	2,111
Building and garden expenses	314	83	5,085	383	5,399	466
Food and consumables	357	-	4,812	6,951	5,169	6,951
Printing, postage and stationery	63	67	142	205	205	272
Telephone	690	589	600	1,132	1,290	1,721
Internet, web and computer expenses	2,274	1,037	1,451	4,740	3,725	5,777
Office expense	8	164	115	902	123	1,066
Membership and subscriptions	61	313	277	337	338	650
Insurance	-	459	815	355	815	814
Professional fees	-	2,454	840	1,377	840	3,831
Vehicle expense	4,147	698	1,856	3,357	6,003	4,055
Other expense	153	-	-	-	153	-
Depreciation	4,730	4,730	-	-	4,730	4,730
Total expenditure	64,107	79,623	133,781	120,442	197,888	200,065
Net income / (expenditure)	(6,425)	(13,231)	5,665	(5,994)	(760)	(19,225)
Transfers between funds	-	14,475	-	(14,475)	-	-
Net movement in funds	(6,425)	1,244	5,665	(20,469)	(760)	(19,225)
Fund balances brought forward	106,374	105,130	31,641	52,110	138,015	157,240
Fund balances carried forward	99,949	106,374	37,306	31,641	137,255	138,015

Joanna Leeds

Independent examiner's report to the trustees of Joanna Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2022, which are set out on pages 5 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: E J Beverley FCCA

28/03/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW